

GOVERNMENT OF PAKISTAN
Revenue Division
Central Board of Revenue

Islamabad, the 8th June ,2006

NOTIFICATION
(Income Tax)

S.R.O. 619 (I)/2006- In exercise of the powers conferred by sub-section (1) of section 237 of the Income Tax Ordinance, 2001 (XLIX of 2001), the Central Board of Revenue is pleased to direct that the following further amendment shall be made in the Income Tax Rules, 2002, the same having been previously published as required by sub-section (3) of the said section.

In the aforesaid Rules, in Chapter-V, after rule 19, the following new rules shall be inserted, namely :-

“19A. Certificate of Residence. (1) Where any person, resident in Pakistan, seeks to obtain a certificate of residence from the Competent Authority of Pakistan for its presentation before the tax authorities of another country with which Pakistan has signed an Agreement for the Avoidance of Double Taxation and Fiscal Evasion, for the purposes of obtaining tax credit or fiscal relief, the person may submit an application in this behalf in the Form prescribed below, namely :-

Form of Application for Obtaining
Certificate of Residence

To
The Competent Authority of Pakistan,
Central Board of Revenue,
Constitution Avenue,
Islamabad.

Sir,
Whereas the applicant is resident in Pakistan by way of [INSERT: Entitlement to residence.....] in respect of the Tax year ending on [INSERT: Date.....], and has earned [INSERT: Type/Head of Income.....] income in [INSERT: Name of the country.....], during the period [INSERT: From.....To.....]; and that Pakistan and [INSTERT: Name of the other country.....] have signed an Agreement for the Avoidance of Double Taxation and Fiscal Evasion, dated....., which entitles the applicant to a reduced tax rate/tax credit/tax sparing credit/fiscal relief in [INSERT: Name of the Country.....] upon issuance of a Certificate of Residence by the Competent Authority of Pakistan, for which purpose, all relevant particulars are as under, namely:-

1	Name / Nomenclature of the Applicant	
2	Whether Individual, AOP or Company?	
3	CNIC / Registration / Incorporation No	
4	Address in Pakistan	
5	Telephone / Fax / email address	
6	National Tax Number	
7	Income declared for the Tax Year	
8	Name and Designation of Tax Authority to which the Certificate is intended for presentation	
9	Type (s) / Particulars of Income Earned	

Copies of the following documents in support of our claim are enclosed, namely:-

- (1) Proof of earning of income in the foreign country;
- (2) Copy of NIC;
- (3) Copy of NTN Certificate;
- (4) Copy of the Certificate of Incorporation (if applicable) ; and
- (5) Copy of the Income Tax Return for the latest tax year (if applicable)

Verification

I _____ son/daughter/wife of Mr. _____ solemnly declare that to the best of my knowledge and belief, the information given in this application and the annexures and statements accompanying it is correct.

2. I also declare that to the best of my knowledge, I have not concealed any fact or information which could be relevant for deciding my application.

3. I further declare that I am making this application in my capacity as (designation) and that I am competent to make this application and verify it.

Date _____
Place _____

Signature.....

Signatures:
Name:

(2) The Competent Authority of Pakistan, if required, shall cause to call for a report from the Commissioner concerned.

(3) The Commissioner after verifying all the relevant facts as stated by the taxpayer in the application shall submit his report within fifteen days of the receipt of the application by him.

(4) The Competent Authority of Pakistan shall decide upon the request of the taxpayer and issue the Certificate of Residence as per the Form prescribed below within forty five days of the submitting of the application, namely:-

Islamabad.

Sir,

Whereas the applicant was resident in [INSERT: Name of the country.....], by reason of [INSERT: Nationality, Incorporation, Situs of Management.....], and thus non-resident in Pakistan in respect of the Tax year ending on; and that Pakistan and [INSTERT: Name of the country of residence.....] have signed an Agreement for the Avoidance of Double Taxation and Fiscal Evasion dated....., which entitles the applicant to a tax credit / fiscal relief in respect of the tax paid in Pakistan, in the country of his residence upon issuance of a Certificate of Payment of Tax Paid by the Competent Authority of Pakistan. The relevant details in this regard are as under, namely:-

1	Name / Nomenclature of the Applicant	
2	Country of Residence	
3	Personal Status [Individual, AOP, Company]	
4	Tax Year	
5	Particulars / details of income earned in Pakistan	
6	Total tax paid in Pakistan for the Tax Year	
7	Has any appeal been filed against the imposition of the aforementioned tax in Pakistan?	
8	Have you applied or intend to apply for the refund or adjustment of the tax paid against demand of any other year?	

Copies of the following documents in support of our claim are enclosed, namely:-

- (i) Proof of income earned in Pakistan
- (ii) Proof of tax paid in Pakistan
- (iii) Proof of residence in the other country

Verification

I _____ son/daughter/wife of Mr. _____ solemnly declare that to the best of my knowledge and belief, the information given in this application and the annexures and statements accompanying it is correct.

2. I also declare that to the best of my knowledge, I have not concealed any fact or information which could be relevant for deciding my application.

3. I further declare that I am making this application in my capacity as (designation) and that I am competent to make this application and verify it.

Date _____
Place _____

Signatures:
Name:

(2) The Competent Authority of Pakistan, if required, shall cause to call for a report from the Commissioner concerned.

(3) The Commissioner after verifying all the relevant facts as stated by the taxpayer in the application shall submit his report within fifteen days of the receipt of the application by him.

Islamabad.

Sir,

Whereas the applicant was resident in [INSERT: Name of the country.....], by reason of [INSERT: Nationality, Incorporation, Situs of Management.....], and thus non-resident in Pakistan in respect of the Tax year ending on; and that Pakistan and [INSTERT: Name of the country of residence.....] have signed an Agreement for the Avoidance of Double Taxation and Fiscal Evasion dated....., which entitles the applicant to a tax credit / fiscal relief in respect of the tax paid in Pakistan, in the country of his residence upon issuance of a Certificate of Payment of Tax Paid by the Competent Authority of Pakistan. The relevant details in this regard are as under, namely:-

1	Name / Nomenclature of the Applicant	
2	Country of Residence	
3	Personal Status [Individual, AOP, Company]	
4	Tax Year	
5	Particulars / details of income earned in Pakistan	
6	Admitted tax liability paid / payable in Pakistan	
	Total tax payable in Pakistan in case tax incentives / fiscal benefits would not have been allowed Has any appeal been filed against any order of any tax authority in Pakistan?	
7	Amount qualifying for normal tax credit	
8	Amount qualifying for tax sparing credit	

Copies of the following documents in support of our claim are enclosed, namely:-

- (i) Proof of income earned in Pakistan
- (ii) Proof of tax paid in Pakistan
- (iii) Proof of residence in the other country

verification

I _____ son/daughter/wife of Mr. _____ solemnly declare that to the best of my knowledge and belief, the information given in this application and the annexures and statements accompanying it is correct.

2. I also declare that to the best of my knowledge, I have not concealed any fact or information which could be relevant for deciding my application.

3. I further declare that I am making this application in my capacity as (designation) and that I am competent to make this application and verify it.

Date _____
Place _____

Signature.....

Signatures:
Name:

