

Section	Subsection	Clause	Amendment of Ordinance, XLIX of 2001.- In the Income Tax Ordinance, 2001 (XLIX of 2001), the following further amendments shall be made, namely:-
165			Statements. -
	(1)		Every person collecting tax under Division II of this Part 9[or Chapter XII] or deducting tax from a payment under Division III of this Part 10[or Chapter XII] shall, 11[] furnish to the Commissioner a monthly statement in the prescribed form setting out- <ul style="list-style-type: none"> (a) the name, Computerized National Identity Card Number, National Tax Number and address of each person from whom tax has been collected under Division II of this Part 1[or Chapter XII] or or to whom payments have been made from which tax has been deducted under Division III of this Part 2[or Chapter XII] in 3[each quarter month]; (b) the total amount of payments made to a person from which tax has been deducted under Division III of this Part 4[or Chapter XII] in 5[each quarter month]; (c) the total amount of tax collected from a person under Division II of this Part 6[or Chapter XII] or deducted from payments made to a person under Division III of this Part 7[or Chapter XII] in 8[each quarter month]; and
	(2)		Every prescribed person collecting tax under Division II of this Part or Chapter XII or deducting tax from a payment under Division III of this Part or Chapter XII shall furnish or e-file statements under sub-section (1) by the 15th day of the month following the month to which the withholding tax pertains. ; as per the following schedule, namely:— <ul style="list-style-type: none"> (a) in respect of the September quarter, on or before the 20th day of October; (b) in respect of the December quarter, on or before the 20th day of January; (c) in respect of the March quarter, on or before the 20th day of April; and (d) in respect of the June quarter, on or before the 20th day of July.
	(3)		Board may prescribe a statement requiring any person to furnish information periodically in respect of any transactions in the prescribed form and verified in the prescribed manner:-.
	(6)		Every person deducting tax from payment under section 149 shall furnish to the Commissioner an annual statement in the prescribed form and manner: Provided that annual statement shall also be filed where the income exceeds rupees three hundred thousand but does not exceed rupees three hundred and fifty thousand in a tax year.";