

<b>Jurisdiction's name:</b>	<b>PAKISTAN</b>
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<b>Information on Residency for tax purposes</b>
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<b>Section I – Criteria for Individuals to be considered a tax resident</b>
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Generally, an individual is said to be a “Resident” in Pakistan in a fiscal year (1<sup>st</sup> July to 30<sup>th</sup> June), if he stays in Pakistan for more than 182 days. Relevant provision in the Income Tax Ordinance, 2001 is stated below:

**82. Resident individual.** — *An individual shall be a resident individual for a tax year if the individual —*  
*(a) is present in Pakistan for a period of, or periods amounting in aggregate to, one hundred and [eighty-three] days or more in the tax year;*  
*(ab) is present in Pakistan for a period of, or periods amounting in aggregate to, one hundred and twenty days or more in the tax year and, in the four years preceding the tax year, has been in Pakistan for a period of, or periods amounting in aggregate to, three hundred and sixty-five days or more; or*  
*(c) is an employee or official of the Federal Government or a Provincial Government posted abroad in the tax year*

<b>Section II – Criteria for Entities to be considered a tax resident</b>
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There are two types of entities in Pakistan;

- i. Company, and
- ii. Association of Persons (AOP) or may be known as a “Firm”

Relevant provisions for Resident Company and Resident AOP in the Income Tax Ordinance, 2001 are stated below:

**83. Resident company.**— *A company shall be a resident company for a tax year if—*  
*(a) it is incorporated or formed by or under any law in force in Pakistan;*  
*(b) the control and management of the affairs of the company is situated wholly in Pakistan at any time in the year; or*  
*(c) it is a Provincial Government or Local Government in Pakistan.*

**84. Resident association of persons.** — *An association of persons shall be a resident association of persons for a tax year if the control and management of the affairs of the association is situated wholly or partly in Pakistan at any time in the year.*

<b>Section III – Entity types that are as a rule not considered tax residents</b>
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None

<b>Section IV – Contact point for further information</b>
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