

SOP of Certificate of Advance Tax on ticket under sections 236B & 236L of ITO 2001

Introduction

Advance tax is collected on tickets in accordance with sections 236B & 236L of the Income Tax Ordinance, 2001 on rates specified therein at the time of sale of tickets. Since the advance tax collected is adjustable, PIACL issues the tax certificates to its customers on request basis.

Request Received

PIACL's Corporate Tax section receives request to issue Advance Tax Certificate through following channels:

1. PIACL contact center
2. Agents
3. PIA stations/units
4. Direct emails to Corporate Tax section (khibvpk@piac.aero)

Information required

The following pertinent information is required to issue advance tax certificate:

1. Passenger name
2. Passenger CNIC/NTN
3. Ticket Number/PNR
4. Passenger email address

Verification of Data

The passenger and ticket information received upon request is verified through PIA Reservation & Revenue accounting system.

Advance tax certificate is only issued to the extent of actual tax collected on ticket issued in the name of actual ticket holder/ requestor. No certificates are issued against the tax collected on tickets issued to family members as the same are not claimable as per law.

Issuance of Advance Tax Certificate

After verification of above, Corporate Tax section issues the Advance Tax Certificate to the requestor under rule 42 of Income Tax Rules, 2002 (Performa attached herewith).

