Income Tax Training Program

Course Outline | 4 Modules | Learn income tax the way it is applied in practice

Online across Pakistan • Live classes • Certificate • 1-1 mentorship

From first principles to the appellate tribunal

A complete skill-transfer course. You start with how income tax law is built, move on to preparing and filing returns for individuals, firms and companies, then learn to handle FBR notices and assessments, and finally to take a case through appeals. It is designed for accountants, finance graduates and practitioners who want to offer tax services with confidence, or to build their own consulting practice.

HOW THE PROGRAM FLOWS

1. Understand	2. File	3. Defend	4. Litigate
The law and its concepts	Compute and file returns	Notices and assessments	Appeals and tribunal

WHO IS THIS FOR

- Accountants, ACCA/CA/CMA students and graduates moving into tax practice
- Finance and accounts professionals who handle their company's tax matters
- Freelancers and professionals who want to start a tax consulting firm
- Practitioners who want a structured path to handling notices and appeals

MODULE 1

Understanding Income Tax Law

Build the foundation every later module depends on: how the Income Tax Ordinance, 2001 is organised, how income is classified, and how tax is charged, collected and deducted.

WHAT YOU WILL COVER

- How the Ordinance, Rules, Schedules and circulars fit together
- Revenue receipts versus capital receipts
- Definition of income and the tax year
- Residents, non-residents and persons chargeable
- The five heads of income
- Total income versus taxable income
- Normal, minimum and final tax regimes
- Charging provisions versus withholding provisions
- Advance tax and tax collected at source
- Deductible allowances and tax credits
- Depreciation and initial allowance
- Principles of taxation for AOPs and companies

PRACTICAL WORK

- Reading and interpreting statutory provisions
- Classifying real-life receipts by head of income
- Identifying the correct withholding provision
- Short quizzes after each topic

By the end: you can read the law with confidence and decide which provision, regime and rate applies to a given situation.

MODULE 2

Mastering Tax Returns Filing

Learn to compute tax liability from client data and file complete, accurate returns on the FBR IRIS portal.

WHAT YOU WILL COVER

- Computation format in spreadsheet
- Individuals: salary, rental, business, capital gains
- Foreign remittances, gifts, prizes and sale of assets
- Multiple employers and pension income
- Association of Persons: computation and members' share
- Companies: manufacturing, trading, services, exports
- Minimum tax, alternate corporate tax and carried-forward losses
- Apportionment of expenses; inadmissible deductions
- Accounting versus tax depreciation schedules
- Wealth statement and foreign assets statement
- IRIS portal: registration, returns, revisions, extensions, refunds
- Withholding: PSIDs, quarterly and annual statements

PRACTICAL WORK

- Computing tax from actual client-style data
- Preparing returns for an individual, an AOP and a company
- Hands-on IRIS navigation and filing
- Reconciling withholding data and filing statements

By the end: you can prepare and file both simple and complex returns, with supporting workings, without outside help.

MODULE 3

Tax Assessment and Adjudication

Understand how a filed return becomes an assessment, what each FBR notice means, and how to write replies that hold up.

WHAT YOU WILL COVER

- Return filing and assessment flow (ss. 114, 120)
- Audit selection and the audit process (ss. 121, 122)
- A repeatable method for writing effective replies
- Best judgment assessment
- Amendment of assessment and its different grounds
- Concealed income and unexplained assets
- Re-assessment after remand-back orders
- Monitoring of withholding taxes (s. 161)
- Notices for information, offshore and benami assets (s. 176)
- Penalties and default surcharge (ss. 182, 205)
- Rectification of mistakes (s. 221)
- Notices on deficiencies, non-filing and recovery

PRACTICAL WORK

- Drafting replies to real notice scenarios
- Preparing for and attending assessment hearings
- Case studies on remand-back and amended assessments
- Using AI tools responsibly to support drafting

By the end: you can read any FBR notice, decide the right response, and draft a clear, well-supported reply.

MODULE 4

Litigation with CIR (A) and ATIR

Take a dispute from the assessment order through the appeal forums, with a practical view of cost, risk and strategy.

WHAT YOU WILL COVER

- Show cause notices and how to respond
- Which orders are appealable; when to seek rectification instead
- Cost-benefit analysis before appealing
- Grounds of appeal: legal versus on merits
- Filing an appeal before the Commissioner (Appeals)
- Written submissions and conduct of hearings
- Stay of recovery and what to do if stay is refused
- Reviewing the order-in-appeal; set-aside versus remand-back
- Appeals before the Appellate Tribunal
- Miscellaneous applications: stay, rectification, condonation
- Reference to the High Court: when and how
- Reading and applying case law

PRACTICAL WORK

- Drafting grounds of appeal and written submissions
- Practical demonstration of filing on IRIS and manually
- Preparing a stay application
- Mock hearing practice

By the end: you can file, argue and follow up appeals at each level, and advise clients on whether to pursue them.

PROGRAM DETAILS

Delivery	Online, live classes across Pakistan
Support	Live Q&A sessions, class recordings, 1-1 mentorship
Certificate	Awarded on completion
Duration and schedule	Please contact us for current batch dates
Fee	Please contact us for current fee and installment options

Ready to enrol or have questions?
Email contact@amannanco.com or visit amannanco.com/individualtraining.html

Tax law changes frequently, mainly through each year's Finance Act. Topics, sections and rates are updated to the law in force for each batch. This outline is for information and does not constitute tax advice.