

<b>Jurisdiction's name:</b>	<b>Pakistan</b>
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<b>Information on Residency for tax purposes</b>
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**Section I – Criteria for Individuals to be considered a tax resident**

As per section 81 of the Income Tax Ordinance, 2001, 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;
- (b) is an employee or official of the Federal Government or a Provincial Government posted abroad in the tax year
- (c) being a citizen of Pakistan is not present in any other country for more than one hundred and eighty-two days during the tax year or who is not a resident taxpayer of any other country.

**Section II – Criteria for Entities to be considered a tax resident**

As per section 81 of the Income Tax Ordinance, 2001, federal government of Pakistan is a resident person for a tax year.

As per section 83 of the Income Tax Ordinance, 2001, 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.

As per section 84 of the Income Tax Ordinance, 2001, 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.

**Section III – Entity types that are as a rule not considered tax residents**

Any entity that does not meet the criteria prescribed by section 83 and 84 of the Income Tax Ordinance, 2001 is deemed to be a non-tax resident person.

**Section IV – Contact point for further information**

**Secretary AEOI**

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