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PART II

Statutory Notifications (S. R. O.)

GOVERNMENT OF PAKISTAN

REVENUE DIVISION

(Federal Board of Revenue)

NOTIFICATION

Islamabad, the 6th September, 2013

(INCOME TAX)

S. R. O. 772 (I)/2013.—The following draft of certain further amendment in the Income Tax Rules, 2002, which the Federal Board of Revenue proposes to make in exercise of the powers conferred by sub-section (1) of section 237 of the Income Tax Ordinance, 2001 (XLIX of 2001), is hereby published for the information of all persons likely to be affected thereby, as required by sub-section (3) of the said section, and notice is hereby given that the draft will be taken into consideration by the Federal Board of Revenue after seven days of its publication in the official Gazette. Any objection or suggestion, which may be received from any person, in respect of the said draft, before the expiry of the aforesaid period, shall be considered by the Federal Board of Revenue.

DRAFT AMENDMENT

In the aforesaid Rules, in the Second Schedule, after "Part-I C", the following shall be inserted, namely:—

FBR		Annex A-1 Depreciation, Initial Allowance and Amortization (Purchased Assets)				2013					
		NTN 		Reg. No. 		A-1					
S. No.	Depreciable Assets Particulars/Description	Code	Acquired on		Total	Months for which the asset is available for use		Depreciation		Initial Allowance	
			Amount (Rs.)	Asset No.		Actual (Rs.)	Actual (No.)	Actual (Rs.)	Actual (No.)	Actual (Rs.)	Actual (No.)
1.	Building (all types)	0100				12%					
2.	Furniture including fittings	01000				5%					
3.	Machinery and plant (not otherwise specified)	01001				10%					
4.	Motor vehicles plying for hire	0104				10%					
5.	Motor vehicles not plying for hire	0101				5%					
6.	Boat	01041				10%					
7.	Technical or professional books	01006				10%					
8.	Computer hardware including printer, monitor and allied items	01002				10%					
9.	Machinery and equipment used in manufacture of IT products	01009				10%					
10.	Plant's machinery when the year's depreciation is allowed	01008				10%					
11.	Air crafts and aero engines	01044				10%					
12.	Below ground installations of remote oil systems	01008				10%					
13.	Off shore platforms and production installations of mineral oil concerns	01007				5%					
14.	Any plant or machinery that has been used previously in Pakistan	01010				5%					
Total											
S. No.	Intangible Particulars/Description	Code	Acquired on		Original Cost	Months for which the asset is available for use		Depreciation		Initial Allowance	
			Amount (Rs.)	Asset No.		Actual (Rs.)	Actual (No.)	Actual (Rs.)	Actual (No.)	Actual (Rs.)	Actual (No.)
1.	Intangible	0108									
2.	Any expenditure providing advantage or benefit for a period exceeding one year	0107									
3.	Others	0101									
Total											

Signature: _____

Annex B-1		2013				
Carry forward and brought forward of Unabsorbed Depreciation, Initial Allowance, Amortization and Business Losses (Other than Speculation Business)		B-1				
NTN	Reg/No.	Code	Amount (Rs.)			
Particulars						
1. (a) Business Income/(Loss) for the year after depreciation and amortization		281111				
(b) Business Income/(Loss) for the year transferred to Return of Total Income for adjustment against (loss)/income for the year under any other head of Income		281112				
(c) Loss for the year surrendered in favour of a holding company		3901				
(d) Balance business income/(loss) for the year after depreciation and amortization [Add 1(a) minus 1(b) minus 1(c)]		281114				
2. Breakup of balance business/(loss) for the year after depreciation and amortization:		281211				
(a) Business Income/(loss) for the year before depreciation/amortization		3900				
(b) Depreciation for the year including unabsorbed depreciation brought forward		3988				
(c) Amortization for the year including unabsorbed amortization brought forward		3987				
3. Details of adjustments of brought forward business losses, losses of subsidiary, depreciation and amortization including unabsorbed depreciation and amortization:		281311				
(a) Business Income/(loss) for the year before depreciation and amortization [from 2(a) above]		281312				
(b) Adjustment of brought forward business losses		281313				
(c) Adjustment of losses of subsidiary		281314				
(d) Adjustment of depreciation including unabsorbed depreciation brought forward		281315				
(e) Adjustment of amortization including unabsorbed amortization brought forward		281316				
(f) Balance business income after adjustment transferred in Return of Total Income [3(a) minus 3(b) minus 3(c) minus 3(d) minus 3(e), if greater than zero, else Nil]		281317				
(g) Balance business loss after adjustment carry forward minus 3(b) minus 3(c) minus 3(d) minus 3(e), if less than zero, else Nil		281318				
Assessment Year / Tax Year (starting from earliest year)	Code	Balance brought forward OR For the current year		Adjusted against the Income for the current year	Lapsed/Carried forward (Attributable to PTR Income)	Balance carried forward
		Taxpayers own	Of amalgamating company			
		Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
4. Details / breakup of business losses brought forward and carried forward						
(a) Current year - 10 Year	3900					
(b) Current year - 9 Year	3900					
(c) Current year - 8 Year	3900					
(d) Current year - 7 Year	3900					
(e) Current year - 6 Year	3900					
(f) Current year - 5 Year	3900					
(g) Current year - 4 Year	3900					
(h) Current year - 3 Year	3900					
(i) Current year - 2 Year	3900					
(j) Current year - 1 Year	3900					
(k) Current year	3900					
Total	261322					
5. Details / breakup of un-absorbed depreciation brought forward and carried forward						
(a) B/Forward	318888					
(b) Current year	318888					
Total	637776					
6. Details / breakup of un-absorbed amortization brought forward and carried forward						
(a) B/Forward	318887					
(b) Current year	318887					
Total	637774					
7. Details / breakup of losses of subsidiaries brought forward and carried forward						
(a) Current year - 8 Year	3904					
(b) Current year - 7 Year	3904					
(c) Current year	3904					
Total	11712					
Signature: _____						


FBR					Annex C-1			2013	
Tax Already Paid Including Adjustments (Including Surcharge)								C-1	
NTN					Reg/No.				
Particulars									
Advance Tax US 147(1) (Cash Payments)									
1.	First Installment	CPR No.	Evidence of payment attached	94511					
2.	Second Installment	CPR No.	Evidence of payment attached	94512					
3.	Third Installment	CPR No.	Evidence of payment attached	94513					
4.	Fourth Installment	CPR No.	Evidence of payment attached	94514					
5.	Sub-Total (Add 1 to 4)				9451				
Advance Tax US 147(2) (Cash Payments)									
6.	First Installment	CPR No.	Evidence of payment attached						
7.	Second Installment	CPR No.	Evidence of payment attached						
8.	Third Installment	CPR No.	Evidence of payment attached						
9.	Fourth Installment	CPR No.	Evidence of payment attached						
10.	Sub-Total (Add 6 to 9)								
Tax Collected/Debitted at Source									
(Other than tax collected/debitted on redemption of goods subject to final taxation)									
11.	On import of goods				Evidence of payment attached	94019			
12.	On import of C&I under rebate by manufacturers				Evidence of payment attached	94018			
13.	On dividend income				Evidence of payment attached	94020			
14.	Advance Tax on sale or Transfer of Immovable Property @ 0.8% rate 230C				Evidence of payment attached	94040			
15.	Tax Paid rate 18.5A @ 0.8%				Evidence of payment attached	94041			
16.	Tax Collected by NCCPS, rate 100B				Evidence of payment attached	94042			
17.	On profit on debt	Debit/Receipt No. in	Bank	Branch	Share	94040			
						94040			
						94040			
18.	On Government securities				Evidence of payment attached	94050			
19.	On payments received by non-resident				Evidence of payment attached	94051			
20.	On payments for goods				Evidence of payment attached	94052			
21.	On payments for services				Evidence of payment attached	94053			
22.	On payments for acquisition of securities				Evidence of payment attached	94054			
23.	On property income				Evidence of payment attached	94055			
24.	On cash or National loan bank	Debit/Receipt No. in	Bank	Branch	Share	94110			
						94110			
						94110			
25.	On certain transactions in bank				Evidence of payment attached	94120			
26.	On acquisition of new locally manufactured motor vehicles	Registration No.	Engine / Seating Capacity	Owner's Name	Manufacturer's Name	94170			
						94170			
27.	On subscription paid to members of stock exchange				Evidence of payment attached	94130			
28.	On trading of shares in a Stock Exchange				Evidence of payment attached	94130			
29.	On financing of equity debt trade				Evidence of payment attached	94130			
30.	On sale of shares in other than stock market/overseas	Registration No.	Engine / Seating Capacity	Owner's Name	Share	94140			
						94140			
						94140			
31.	With bill for electricity consumption	Consumer No.	Subscriber's CNIC	Subscriber's Name	Share	94150			
						94150			
						94150			
32.	With telephone bills, mobile phone and pre-paid cards	Member	Subscriber's CNIC	Subscriber's Name	Share	94160			
						94160			
						94160			
33.	On sale by auction				Evidence of payment attached	94121			
34.	On purchase of domestic air travel ticket				Evidence of payment attached	94121			
35.	Others				Evidence of payment attached	94500			
36.	Sub-Total (Add 11 to 35)				Evidence of payment attached	94500			
Adjustment of Prior Year(s) Refunds Determined by Department									
37.	Refund adjustments (i.e. the exact adjustment is required against the current year's tax payable, if any)	Return Assessment	Refund Adjustment	Return to adjustment	Current Adjustment				
	Year	Amount (Rs.)	Year	Amount (Rs.)	Amount (Rs.)	94061			
						94061			
						94061			
38.	Sub-Total (Add 37(a) to 37(c))				Evidence of refund not attached	9406			
Total Tax Already Paid Including Adjustments									
39.	Transfer to the Return of Income (Add 5 plus 10 plus 36 plus 37(d))				Evidence of payment attached	9499			
Workers Welfare Fund Already Paid									
40.	CPR No.				Evidence of payment attached	9495			
Signature _____									


FBR		Annex D-1			2013
		Breakup of Sales in case of Multiple Business			D-1
Prop. Inc. No.		NTN		Tax Year	
Employer Name		P/TOTALU		2013	
Business Name					
Business Name & Business Activity		Sales	Cost of Sales	Gross Profit/Loss	
Sr.	(1)	(2)	(3)	(4) = (2) - (3)	
1	Business Name				
	Business Activity				
2	Business Name				
	Business Activity				
3	Business Name				
	Business Activity				
4	Business Name				
	Business Activity				
5	Business Name				
	Business Activity				
Total [to be reconciled with Sr. 16 & 32 of the Main Return (IT-1)]					
BUSINESS WISE BREAKUP OF SALES					Signature:

Note: Grey shaded fields are for official use

Annex E-1 Statement of Assets & Liabilities						2013 E-1
Reg./Inc. No.				NTN		
Taxpayer Name				Tax Year		
Business Name				PTOLTU		
Assets		Code	Amount	Liabilities		Code Amount
1	Fixed Assets	0100		18	Capital	0000
2	Land	0101		19	Paid-up Capital	0001
3	Building	0102		20	Reserves	0002
4	Plant & Machinery	0103		21	Accumulated Profits	0003
5	Capital Work-in-Progress	0104		22	Surplus on Revaluation	0004
6	Motor Vehicles	0105		23	Long Term Liabilities	0100
7	Office Equipment	0106		24	Long Term Loans	0101
8	Furniture & Fixtures	0107		25	Deferred Liabilities	0102
9	Current Assets	0200		26	Current Liabilities	0200
10	Investments	0201		27	Trade & Other Payables	0201
11	Cash & Cash Equivalents	0202		28	Short Term Loans	0202
12	Stock in Trade/Stores/Spares	0203		29	Other Liabilities	0203
13	Trade Receivables	0204		30	Total Capital & Liabilities	0000
14	Advances/Deposits/Prepayments/Other Receivables	0205				
15	Intangible assets	0206				
16	Other Assets	0207				
17	Total Assets	0000				
Signature: _____						

Annex F-1 Foreign Income						2013 F-1
Reg./Inc. No.					NTN	
Taxpayer Name					Tax Year	2013
Business Name					P/TO/ATU	
Particulars	Salary Income Amount (Rs.)	Business Income Amount (Rs.)	Property Income Amount (Rs.)	Capital Gains Amount (Rs.)	Other Income Amount (Rs.)	
1. Foreign income/loss for the year						
Name of country						
(A) _____	8211	8221	8231	8241	8251	
(B) _____	8212	8222	8232	8242	8252	
(C) _____	8213	8223	8233	8243	8253	
(d) Sub-total [Add 1(a) to 1(c)]	8219	8229	8239	8249	8259	
In case of income at 1(d) above transfer to row 2 below; and In case of loss at 1(d) above transfer the loss to "Details / breakup of foreign losses brought forward and carry forward" at 6(d) below						
2. Income for the year						
	8219	8229	8239	8249	8259	
3. SUT losses * transferred from 8(2) below						
	8317	8327	8337	8347	8357	
* under the respective head adjusted against the income under that head for the year						
4. Balance Income [2 minus 3]						
	8320	8340	8330	8350	8360	
Transfer to return of income						
5. Foreign taxes paid on above foreign income						
	8391	8392	8393	8394	8395	
6. Details / breakup of foreign losses brought forward and carried forward						
(a) Foreign losses brought forward						
Tax year						
(i) _____	8317A	8327A	8337A	8347A	8357A	
(ii) _____	8317B	8327B	8337B	8347B	8357B	
(iii) _____	8317C	8327C	8337C	8347C	8357C	
(iv) _____	8317D	8327D	8337D	8347D	8357D	
(v) _____	8317E	8327E	8337E	8347E	8357E	
(vi) Sub-total [Add 8(a)(i) to 8(a)(v)]	8317F	8327F	8337F	8347F	8357F	
(b) Adjusted against income transferred to 2 above						
	8317G	8327G	8337G	8347G	8357G	
(c) Losses in period						
	8317H	8327H	8337H	8347H	8357H	
(d) Loss for the year transferred from 1(d) above						
	8319	8329	8339	8349	8359	
(e) Foreign losses carried forward [8(a)(vi) minus 8(b) minus 8(c) plus 8(d)]						
	8318	8328	8338	8348	8358	
7. Application for foreign tax credit						Attached <input type="checkbox"/> Yes <input type="checkbox"/> No
Documents and records maintained in support of foreign income declared						
8. _____						
9. _____						
10. _____						
11. _____						
12. _____						
						Signature: _____

 Annex G-1 Income / (Loss) from Other Sources						2013 G-1
Reg./Inc. No.					NTN	
Taxpayer Name					Tax Year	2013
Business Name					RTOLTU	
Sr.	Nature of Income	Gross	Deductions	Net Income / (Loss)	Exempt Income / (Loss)	Balance Income / (Loss)
1	Royalty – Applicable to resident persons only					
2	Profit on debt (Interest, yield, etc.)					
3	Rent from sub-lease of land or building					
4	Lease of building together with plant and machinery *					
5	Loan, advance (other than advance against sale of goods or supply of services), deposit for issuance of shares or gift received otherwise than by a crossed cheque drawn on a bank or through banking channel from a person holding NTN card					
6	Any Other					
7	Total					
8. * Deductions include depreciation or initial allowance <input checked="" type="checkbox"/> Yes If, "Yes" Details Attached Yes <input type="checkbox"/> No <input type="checkbox"/>						
Documents and records maintained in support of income from other sources declared 9. _____ 10. _____ 11. _____ 12. _____ 13. _____						
Date : _____						Signature _____

		Annex H-1			2013
		Stock Detail			H-1
Taxpayer Name				NTN	
Reg./Inc. No.				Tax Year	2013
Business Name				RTOLTU	
Sr	Description	Opening Balance	Purchases	Closing Balance	Consumed
(1)	(2)	(3)	(4)	(5)	6=(3+4-5)
	Local Raw material				
2	Imported Raw Material				
3	Stores and Spares				
4	Fuel/Power				
5	Work in progress				
6	Finished Goods - Local Purchases				
7	Finished Goods - Imported				
8	Finished Goods self manufactured				
9					
10					
<u>Signature</u>					

		Annex J-1					2013	
		TRANSACTIONS WITH NON RESIDENTS					J-1	
		(TO BE FILLED BY TAXPAYERS WHOSE TRANSACTIONS, IN AGGREGATE, WITH NON-RESIDENTS ARE MORE THAN 50 MILLION DURING THE TAX YEAR)						
Page/In No.						NTN		
Taxpayer Name						Tax Year		
Business Name						PTOL/TU		
Type	Sr.	Description	Name of Non-Resident	Address	Country	Revenue From Non-Resident	Expenditure to Non-Resident	
Intangible Property	1	Patents, Royalties, License fee or Franchise Fee.						
	2	Intangible property, acquired or disposed of						
Services	3	Managerial, financial administrative, marketing						
	4	Engineering, technical, construction, etc.						
	5	Research and Development						
	6	Commissions						
Financial	7	Interest or profit on debt						
	8	Commission/guarantee/commission, preferred stock or deemed dividend						
	9	Insurance						
	10	Guarantee provided to or from a non-resident						
	11	Others including derivatives						
	12	Reimbursement of expenses at cost						
						Beginning Balance	Closing Balance	
Loans & Investments	13	Interest bearing Loans borrowed						
	14	Interest bearing Loans advanced						
	15	Interest free Loans advanced						
	16	Interest free Loans borrowed						
	17	Investment in any non resident enterprise						
Tangible property (Associates only)							Sold to Non-Resident	Purchased from Non-Resident
	18	Stock in trade or raw material						
	19	Finished Goods						
	20	Others						
Others	21	Property of capital nature						
	22	Total Value of Transactions (Sum of 1 to 21 except beginning balances)						
	23	Has the company received from or provided to any non-resident any non-monetary consideration for any service, transfer of tangible or intangible property, or anything whatever, under an arrangement including exchange, sweep, barrier, bonus, discount etc.?					Yes	No
	24	Has the company received from or provided to any non-resident any service, transfer of tangible or intangible property, or anything whatever, for which there was nil consideration?					Yes	No
	25	Did a non-resident participate directly or indirectly in your capital, management or control during the tax year?					Yes	No
	26	State the number of associates with which you had dealings during the tax year.					If Yes, Pt. specify:	
Date: _____						Signature		

FBR		Annex - K-1		2013	
Bifurcation of Income(Loss) from business attributable to Sales/Receipts etc. subject to Final Taxation		K-1			
Taxpayer Name		NTN		CRNO (for individual)	
Particulars	Code	Total Amount (Rs.)	Code	Subject to Final Taxation Amount (Rs.)	Subject to Normal Taxation Amount (Rs.)
1. Sales (net of brokerage, commission and discount)	3010		3010F		
(a) Local sales/supplies - Out of imports (Trading)	30101		30101F		
(b) Local sales/supplies - Others	30102		30102F		
(c) Execution of contracts	30103		30103F		
(d) Export sales	30104		30104F		
(e) Others	30105		30105F		
(f) Sub-total (Add (a) to (e))	30106		30106F		
(g) Selling expenses (Freight outward, etc.)	30107		30107F		
(h) Net ex-factory or F.O.B. sales (100 minus 1F (i))	30108		30108F		
2. Cost of sales	3011		3011F		
(a) Apportioned on the basis of:					
			<input type="checkbox"/> Actual / identifiable		
			<input checked="" type="checkbox"/> Average / proportionate to sales		
(b) As per income statement	30111		30111F		
(c) Adjustment of inadmissible costs etc.	30112		30112F		
(i) Accounting depreciation	301121		301121F		
(ii) Accounting amortization	301122		301122F		
(iii) Others	301123		301123F		
(iv) Sub-total (Add (i) to (iii))	30113		30113F		
(d) Revised cost of sales (2(b) minus 2(c))	30114		30114F		
3. Gross profit(loss) / other business revenues/receipts	3012		3012F		
(a) Gross profit (100 minus 2(a))	30121		30121F		
(b) Other business revenues/receipts	30122		30122F		
(i) Brokerage and commission	301221		301221F		
(ii) Transport services	301222		301222F		
(iii) Royalty & fee for technical services (non-resident)	301223		301223F		
(iv) Others	301224		301224F		
(v) Other inclusions/exclusions in income	301225		301225F		
(c) Total gross income (Add (a) to 3(b)(v))	30123		30123F		
4. Administrative, selling, financial expenses etc.	3013		3013F		
(a) Apportioned on the basis of:					
			<input type="checkbox"/> Actual / identifiable		
			<input checked="" type="checkbox"/> Average / proportionate to gross income		
(b) As per income statement	30131		30131F		
(c) Adjustment of inadmissible expenditures etc.	30132		30132F		
(i) Accounting depreciation	301321		301321F		
(ii) Accounting amortization	301322		301322F		
(iii) Markup lease financing	301323		301323F		
(iv) Selling expenses (Freight outward, etc.)	301324		301324F		
(v) Other inadmissible deductions	301325		301325F		
(vi) Others	301326		301326F		
(d) Sub-total (Add (a) to (c)(vi))	30133		30133F		
(e) Adjustment of admissible expenditures etc.	30134		30134F		
(i) Tax depreciation (Total)	301341		301341F		
(ii) Tax amortization (Total)	301342		301342F		
(iii) Lease rentals	301343		301343F		
(iv) Other admissible deductions	301344		301344F		
(v) Others	301345		301345F		
(f) Sub-total (Add (a) to (e)(v))	30135		30135F		
(g) Net expenditure (4(b) minus to 4(e) plus 4(f))	30136		30136F		
5. Net profit/loss from business (3(c) minus 4(g))	3014		3014F		

Signature _____

FBR		Annex L-1		2013
		Admissible/Inadmissible Deductions and Adjustments		L-1
Taxpayer Name				
NTN				Regist. No.
Admissible / Inadmissible Deductions / Adjustments	Sr.	Particulars	Code	Amount (Rs.)
	1	Tax Amortization	31801	
	2	Tax Depreciation	31802	
	3	Tax Loss on disposal of depreciable assets/intangibles	31803	
	4	Income(Loss) relating to Real and Personal (Transfer from Annex A-1)	31804	
	5	Any other (please specify)	31805	
	6	Total (Add 1 to 5) to be transferred to Sr-77 of main return	31806	
	7	Cost, rate or tax that is linked to the profits or gains or assessed as a percentage or otherwise on the basis of profits or gains	31901	
	8	Salary, rent, brokerage or commission; purchase price; payment of interest; payment for services or other transactions; and company was liable to deduct tax at source unless the company has deducted and paid the tax as required by the Income Tax Ordinance, 2001	31902	
	9	Entertainment expenditure in excess of prescribed limits	31903	
	10	Contribution to an un-recognized provident fund, pension fund, superannuation fund or gratuity fund	31904	
	11	Contribution to a provident fund or other fund established for the benefit of the employees, unless effective arrangements have been made to deduct tax at source in respect of which the recipient is chargeable to tax under the head "salary"	31905	
	12	Fine or penalty for the violation of any law, rule or regulation	31906	
	13	Personal expenditure	31907	
	14	Provisions or amounts carried to reserves or funds etc. or capitalized in any way	31908	
	15	Profit on debt, brokerage, commission, salary or other remuneration paid by an ACP to its members	31909	
	16	Any salary, rent, brokerage or commission, profit credit, payment to non-resident or payment for services or fee on which tax was required to be deducted and paid but was not deducted and paid	31910	
	17	Commission or other amount received in respect of deposits, advances or other financial services provided by a bank or other financial institution or received from a bank or other financial institution (including expenditures not exceeding Rs. 10,000 or an amount of freight charges, travel fare, postage, etc. in an amount of Rs. 10,000 per month) or received from a bank or other financial institution	31911	
	18	Salary exceeding Rs. 10,000 per month paid otherwise than by a crossed cheque or direct transfer of the funds to the employee's bank account	31912	
	19	Capital expenditure	31913	
	20	Provisions for bad debts, obsolete stocks, etc.	31914	
	21	Provisions for Workers Participation Fund	31915	
	22	Appreciation of expenditure including profit on debt, financial cost and lease payments payable or attributable to non-business activities (Transfer from Annex A-1)	31916	
	23	Work up on lease financing	31917	
	24	Tax Gain on disposal of Intangibles	31918	
	25	Tax Gain on disposal of Assets	31919	
	26	Accounting pre-commencement expenditure written off	31920	
	27	Accounting loss on disposal of depreciable assets / Intangibles	31921	
	28	Accounting amortization	31922	
	29	Accounting depreciation	31923	
	30	Any other (please specify)	31924	
31	Total (Add 7 to 30) to be transferred to Sr-76 of main return	319100		

Signature _____

FBR		Annex M - 1				2013
		Determination of minimum Tax Payable on certain transactions				M - 1
Taxpayer Name				NTN		
CNIC/Reg.No.				Tax Year		
Business Name				RTOL/TU		
Sr.	Description	Import of Edible Oil (US 148)(A)	Import of Packing Material (US 148)(B)	Transport Services (US 153)(C)	Other Services (US 153)(D)	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7) = (3) + 4 + 5 + 6
1	Import Value/Service receipts subject to collection or deduction of tax at source					
2	Taxable Income [Transferred from Sr-01]					
3	Income releasable to the transactions subject to payment of minimum tax					
	a. Calculated on actual basis					
	b. Calculated on proportionate basis					
4	Proportionate tax					
5	Minimum Tax					
	a) Rate of Minimum Tax	2%	3%	2%	3%	
	b) Minimum Tax [(4) * (1)]					
6	Higher of (4) and 5(b)					
7	Difference of minimum Tax Payable on business transactions (Transfer to Sr. 145 of Main Return)					
Signature _____						

Annex N-1				2013
Request of Taxpayers falling under PTR Regime for availing Normal Tax Regime (NTR)				N - 1
Taxpayer Name				NTR
ONCR Reg. No.				Tax Year
Business Name				2013
				PTRS, TV
Sr. Description	Imports u/s 148(7)	Exports u/s 154(6)	Sales/Payments u/s 153(1) & u/s 158(7)(b)	TOTAL
(1)	(2)	(3)	(4)	(5) = (2 + 3 + 4)
1	Net Sales (Transferred from Sr-7 of Main Return)			
2	Total Tax Payable (Transferred from Sr-101 of Main Return)			
3	Value of Import/Export & Indent Comm/Sale of Goods subject to collection/deduction of tax at source			
4	Actual value of Sales/Exports			
5	Tax Collected/Collectible/Deducted /Deductible at Source			
6	Proportional Tax Payable $(4 / 1) * 2$			
7	Sage of Tax Deducted at Source for Qualifying for NTR			
	80%	50%	70%	
8	Minimum Tax required for eligibility for NTR $(8 = 5 * 7)$			
9	Qualified for NTR (Yes/No), if (8) Greater than or equal to (6) (Transfer to Sr. 42 of Main Return)			
<p>Note : Based on the Qualification under Normal Tax Regime (NTR), the respective Columns of PTRS Portals will be populated in the e-Filing System.</p> <p style="text-align: right;">Signature _____</p>				

FEFT		Annex Q-1	2013	
Taxpayer Name		Tax Credits s/s 65B, 65D & 65E	G - 1	
NTN		Region No		
Sr.	Descriptions	Code	Amount (Rs.)	
Tax Credit s/s 65B	1	Taxable Income subject to Final Taxation of the Industrial Undertaking eligible to tax credit s/s 65B	32001	
	2	Final Tax on above Income	32002	
	3	Taxable Income not subject to Final Taxation of the Industrial Undertaking eligible to tax credit s/s 65B	32003	
	4	Tax on above Income (including Minimum Tax s/s 112)	32004	
	5	Total Tax (2 + 4)	32005	-
	6	Amount Invested	32006	
	7	Whether Investment made through equity (Yes/No)	32007	
	8	Tax Credit Allowable	32008	-
	9	Admissible Tax Credit	32009	-
	10	Tax Credit to be GIP	32010	-
	11	BP Tax Credit Allowable	32011	-
	12	BP Tax Credit	32012	-
	13	BP Tax Credit Admissible	32013	-
	14	Total Tax Credit Admissible during the year	32014	-
	15	Tax Credit to be GIP	32015	-
	16	Total Tax Credit to be GIP	32016	-
Tax Credit s/s 65D	17	Taxable Income subject to Final Taxation of the Industrial Undertaking eligible to tax credit s/s 65D	32017	
	18	Final Tax on above Income	32018	
	19	Taxable Income not subject to Final Taxation of the Industrial Undertaking eligible to tax credit s/s 65D	32019	
	20	Tax on above Income (including Minimum Tax s/s 112)	32020	
	21	Total Tax (18 + 20)	32021	-
	22	Amount Invested	32022	
	23	Tax Credit Allowable	32023	-
	24	Admissible Tax Credit	32024	-
	25	Equity in respect of new Plant & Machinery/Project	32025	
	26	Total Equity of the Company (including equity in column 25)	32026	
Tax Credit s/s 65E	27	Whether Separate Accounts Maintained (Yes/No)	32027	
	If 27 is 'Yes' then			
	28	Taxable Income in respect of new Plant & Machinery/Project	32028	
	29	Tax on above Income (including Minimum Tax s/s 112)	32029	
	30	Tax credit allowable	32030	-
	If 27 is 'No'			
	31	Taxable Income in respect of the Company	32031	
	32	Tax on above Income (including Minimum Tax s/s 112)	32032	
	33	Tax credit allowable	32033	-
	34	Total Tax Credit Admissible during the year	32034	-
35	Tax Credit s/s 65B, 65D & 65E to be transferred to Sr. 152	32035	-	

Signature _____

2. This notification shall be applicable for the tax year 2013.

[F. No. 4(132)ITP/Rules/13.]

SHAHID HUSSAIN ASAD,
*Member (Inland Revenue-Policy/
Additional Secretary.*