

GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE

Islamabad, the 17th September, 2013

**NOTIFICATION
(Income Tax)**

S.R.O. 799 (I)/2013.- In exercise of the powers conferred by sub-section (1) of section 237 of the Income Tax Ordinance, 2001 (XLIX of 2001), the Federal Board of Revenue is pleased to direct that the following further amendments shall be made in the Income Tax Rules, 2002, the same having been previously published vide Notification No. 739(I)/2013, dated the 26th August, 2013 as required by sub-section (3) of section 237 of the said Ordinance, namely:-

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

FEDERAL BOARD OF REVENUE
RETURN OF TOTAL INCOME/STATEMENT OF FINAL TAXATION
General Instructions for Individual/AOP TAX YEAR 2013

1. For the sake of convenience of taxpayers, the Return of Total Income/Statement of Final Taxation and Wealth Statement has been combined. Eleven (11) pages are prescribed for Return and five (5) pages for Wealth Statement. Moreover, taxpayers are not required to fill all the pages and only Annexes applicable to a particular taxpayer are to be filled. For example, along with Wealth Statement:

- a) Small retailers (Individuals having annual turnover of up to Rs. 5 million) should only submit single pager **IT-4** Form.
- b) Salaried persons have to submit **IT-2** form with **Annex-B** and **Annex-D only**.
- c) Persons deriving income from property have to submit **IT-2** form with **Annex-B** and **Annex-D only**.
- d) Persons falling under Presumptive Tax Regime (PTR) such as Commercial Importers, Transporters, etc. have to submit **IT-2** form with **Annex-B** and **Annex-D only**.

Remaining Annexures (A, C, E, F, G, H & J) are required on case to case basis where complex business scenario such as Depreciation, Amortization, Multiple Business, Minimum Tax, Conversion from PTR to Normal Tax Regime, etc. are involved.

2. For further facilitation of taxpayers, following modes of submitting the returns/statements are offered:

- a. *Electronic Filing at eFBR Portal (<https://e.fbr.gov.pk>)
- b. Submitting paper return at Taxpayer Facilitation Counter of the respective Regional Tax Office.
The paper return form can be downloaded from FBR Website by visiting <http://www.fbr.gov.pk>. Following two types of forms are available:
 - i) Formulae Version in Excel Format
 - ii) Return Form without formula

(Filing of return electronically is mandatory for all AOPs, Sales Tax Registered Persons, Refund Claimants and Salaried Persons having annual income of Rs. 500,000 or more. However, all others are also encouraged to file the returns electronically.*

3. The taxpayers can seek guidance through following modes:

- a. 24-Hrs Help line 051 111-772-772
- b. Office Hours Helpline 0800 00 227, 051 111-227-227
- c. By visiting the nearest Taxpayer Facilitation Centre (TFC), list of TFCs can be downloaded from FBR website at <http://www.fbr.gov.pk>


Note-1 Tax can be paid in all authorized braches of NBP and SBP at any time before filing of return

Note-2 Filing of Wealth Statement is mandatory for all Individuals and individual members of AOP

Return forms, List of TFCs/ RTOs and authorized branches of NBP/SBP can be downloaded from <http://www.fbr.gov.pk>


"PART-II D


FBR FEDERAL BUREAU OF REVENUE		RETURN OF TOTAL INCOME/STATEMENT OF FINAL TAXATION UNDER THE INCOME TAX ORDINANCE, 2001 (FOR INDIVIDUAL / AOP)				IT-2 (Page 1 of 2)	
		NTN				N°	
Registration	Taxpayer's Name				NTN		
	CNIC (for Individual)				Gender Male <input type="checkbox"/> Female <input type="checkbox"/>		
	Business Name				Year Ending		
	Business Address				Tax Year 2013		
	Res. Address				Person IND AOP		
	E-Mail Address		Phone		Res. Status Non-Res. <input type="checkbox"/> Resident <input type="checkbox"/>		
	Principal Activity		Code		Birth Date		
	Employer's NTN		Name		Filing Section		
	Employee/PA Number				RTO/LTU		
	Representative NTN		Name		Is authorized Rep. applicable? Yes <input type="checkbox"/> No <input type="checkbox"/>		
Authorized Rep.'s NTN		Name					
Ownership	NTN		Proprietor/Member/Partners' Name		% in Capital		
					Capital Amount		
Others							
Total				100%			
Manufacturing/Trading/Profit & Loss Account (including Final/Fixed Tax)	Items		Code		Total		
	1	Net Sales (excluding Sales Tax/ Federal Excise Duty)	[to be reconciled with Annex-C]		3103		
	2	Cost of Sales [3 + 4 + 5 - 6]	[to be reconciled with Annex-C]		3116		
	3	Opening Stock			3117		
	4	Net Purchases (excluding Sales Tax/ Federal Excise Duty)			3106		
	5	Other Manufacturing/ Trading Expenses	[Transfer from Sr-7 of Annex-G]		3111		
	6	Closing Stock			3118		
	7	Gross Profit/ (Loss) [1-2]	[to be reconciled with Annex-C]		3119		
	8	Transport Services U/S 153(1)(b) (Transferred from Row 1 Column 5 of Annex H)			3121		
	9	Other Services U/S 153(1)(b) (Transferred from Row 1 Column 6 of Annex H)			3122		
	10	Other Revenues/ Fee/ Charges for Professional and Other Services/ Commission			3131		
	11	Profit & Loss Expenses	Transfer from Sr-25 of Annex-G]		3189		
12	Net Profit/ (Loss) [(7 + 8 + 9 + 10) - 11]			3190			
Adjustments	13	Inadmissible Deductions	[Transfer from Sr-22 of Annex-E]		3191		
	14	Admissible Deductions	[Transfer from Sr-5 of Annex-E]		3192		
	15	Unadjusted Loss from business for previous year(s)	[Transfer from Sr. 31 of Annex-A]		3902		
	16	Un-absorbed Tax Depreciation for previous/ current year(s)	[Transfer from Sr. 31 of Annex-A]		3988		
Total / Taxable Income Computation	17	Total Income (18+31)			9000		
	18	Total Income u/s 10(a) [Sum of 19 to 24]			9099		
	19	Salary Income			1999		
	20	Business Income/ (Loss) [(12 + 13) - 14 - 15 - 16]			3999		
	21	Share from AOP [Income/(Loss)]			312021		
	22	Capital Gains/(Loss) u/s 37			4999		
	23	Other Sources Income/ (Loss)			5999		
	24	Foreign Income/ (Loss)			6399		
	25	Deductible Allowances [Sum of 26 to 29]			9139		
	26	Zakat			9121		
	27	Workers Welfare Fund (WWF)			9122		
	28	Workers Profit Participation Fund (WPPF)			9123		
	29	Charitable donations admissible as straight deduction			9124		
	30	Taxable Income/ (Loss) [18 - 25]			9199		
	31	Exempt Income/ (Loss) u/s 10(b) [Sum of 32 to 38]			6199		
	32	Salary Income			6101		
	33	Property Income			6102		
	34	Business Income/ (Loss)			6103		
	35	Capital Gains/(Loss)			6104		
	36	Agriculture Income			6106		
37	Foreign Remittances (Attach Evidence)			6107			
38	Other Sources Income/ (Loss)			6105			
Tax Computation	39	Tax Payable on Taxable Income	Average Rate of Tax (%) :		9201		
	40	Tax Reductions/Credits/Averaging other than Teacher/Researcher Rebate (including rebate on Bahbood Certificates, etc.)			9249		
	41	Difference of minimum Tax Payable on business transactions Annex - H			9303		
	42	a) Do you fall under PTR Regime Yes <input type="checkbox"/> No <input type="checkbox"/> If, Yes, Do you want to avail Normal Tax Regime Yes <input type="checkbox"/> No <input type="checkbox"/>			<input type="checkbox"/> Eligible <input type="checkbox"/> Partially Eligible		
	42	b) In order to Determine your eligibility for availing Normal Tax Regime, Click Annex-J			<input type="checkbox"/> Not Eligible		
	43	Minimum tax on electricity consumption (where monthly bill amount is up to Rs. 30,000) u/s 235 (4)			9304		
	44	Balance tax chargeable [(39 minus 40 plus 41) or 43, whichever is higher			9305		
	45	Minimum Tax Payable U/S 113 [45(iv) minus 44, if greater than zero, else zero]			9306		
	45	(i) Total Turnover			-		
	45	(ii) Minimum tax @ 0.5%			-		
	45	(iii) Reduction @			-		
	45	(iv) Net Minimum tax			-		
	46	Full Time Teacher/Researcher's Rebate			9309		
	47	Net tax payable [44 + 45 - 46 + 97]			9307		
48	Total Tax Payments (Transfer from Sr. 31 of Annex-B)			9499			
49	Tax Payable/ Refundable [47 - 48 + WWF Payable from Sr. 32 of Annex-B]			9999			
50	Refund Available (Current plus prior years)			9991			
51	Refund Adjustments (not exceeding current year's tax payable)			9998			
52	Annual personal expenses for individual only (transfer from Sr. 12 of Annex-D)			6109			
Refund	Net Tax Refundable, may be credited to my bank account as under:						
	A/C No.					Signature	
Bank	Branch Name & Code						

 RETURN OF TOTAL INCOME/STATEMENT OF FINAL TAXATION UNDER THE INCOME TAX ORDINANCE, 2001 (FOR INDIVIDUAL / AOP)						IT-2 (Page 2 of 2)	
Taxpayer's Name					NTN		
CNIC (for Individual)					Tax Year		
Business Name					RTO/LTU		
Source		Code	Receipts/Value	Rate (%)	Code	Tax Chargeable	
53	Imports	64013		5	92013		
54		64011		2	92011		
55		64012		1	92012		
56		64015		3	92015		
57	Dividend	64032		10	92032		
58		64033		7.5	92033		
59	Profit on Debt	64041		10	92041		
60	Royalties/Fees (Non-Resident)	640511		15	920511		
61		640512			920512		
62	Contracts (Non-Resident)	640521		6	920521		
63	Insurance Premium (Non-Resident)	640524		5	920524		
64	Advertisement Services (Non-Resident)	640525		10	920525		
65	Supply of Goods	640611		3.5	920611		
66		640612		1.5	920612		
67		640613			920613		
68	Payments to Ginners	640614		1	920614		
69	Contracts (Resident)	640631		6	920631		
70		640632		1	920632		
71	Exports/related Commission/Service	640641		0.5	920641		
72		64072		1	92072		
73	Foreign Indenting Commission	64075		5	92075		
74	Prizes/Winnings of cross word puzzles	64091		10	92091		
75	Winnings - Others	64092		20	92092		
76	Petroleum Commission	64101		10	92101		
77	Brokerage/Commission	64121		10	92121		
78	Advertising Commission	64122		5	92122		
79	Services to Exporters u/s 153(2)	64123		1	92123		
80	Goods Transport Vehicles				92141		
81	Gas consumption by CNG Station	64142		4	92142		
82	Distribution of cigarette and pharmaceutical products	64143		1	92143		
83	Retail Turnover upto 5 million	310102		1	920202		
84	Retail Turnover above 5 million	310103			920203		
85	Property Income	210101			920235		
86	Capital gains on Securities held for < 6 months	610401		10	961041		
87	Capital gains on Securities held for >= 6 months and < 12 months	610402		8.00	961042		
88	Capital gains on Securities held for >= 12 months	610403		0	961043		
89	Capital gains arising on disposal of immovable property held upto 1 year	610404		10	961044		
90	Capital gains arising on disposal of immovable property held for > 1 year and upto 2 year	610405		5	961045		
91	Purchase of locally produced edible oil	310431		2	920208		
92	Flying/Submarine Allowance	112001		2.5	920234		
93	Monetization of Transport Facility For Civil Servants	112002		5	920237		
94	Services rendered / contracts executed outside Pakistan	63311		1.00	920236		
95	Number of persons sent for Hajj & Tax payable under Clause (72A)	63312	Number	3500	92144	-	
96	Employment Termination Benefits	118301			920211		
97	Final/Fixed Tax Chargeable (53 to 96)					9202	
Documents Required	1. Wealth Statement (For Individuals and Members of AOP only)				Attached	<input type="checkbox"/>	
	2. Balance Sheet in case of income from business (in case declared/assessed turnover for the tax year 2012 or any subsequent year is Rs. 5 million or more).				Attached	<input type="checkbox"/>	
(Above documents are mandatory)							
Note	Under Income Support Levy Act, 2013, levy computed as per attached CP-34 form is to be deposited along with wealth statement.						
Verification	I, _____, holder of CNIC No. _____, in my capacity as _____				Acknowledgement	Signatures & Stamp of Receiving Officer with Date	
	Self/ Partner or Member of Association of Persons/ Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of Taxpayer named above, do solemnly declare that to the best of my knowledge and belief the information given in this Return/Statement u/s 115(4) and the attached Annex(es), Statement(s), Document(s) or Detail(s) is/are correct and complete in accordance with the provisions of the Income Tax Ordinance, 2001 and Income Tax Rules, 2002 (The alternative in the verification, which is not applicable, should be scored out).						
Date : _____		Signatures: _____					

Annex - A Depreciation, Initial Allowance and Amortization											2013 A		
NTN <input style="width: 100px;" type="text"/>			CNIC for Individual <input style="width: 150px;" type="text"/>										
Type	Sr. #	Description	Code	WDV (BF)	Additions		Deletions	Initial Allowance		Rate (%)	Extent (%)	Depreciation	WDV (CF)
					New	Previously used in Pakistan		New	Old				
Depreciable Assets	1	Building (all types)	3202					25%	0%		10%		
	2	Machinery and plant (not otherwise specified)	320301					50%	0%		15%		
	3	Computer hardware (including allied items)	320302					50%	0%		30%		
	4	Furniture (including fittings)	320303					0%	0%		15%		
	5	Technical and professional books	320304					50%	0%		15%		
	6	Below ground installations of mineral oil concerns	320306					50%	0%		100%		
	7	Off shore installations of mineral oil concerns	320307					50%	0%		20%		
	8	Machinery and equipment used in manufacture of IT products	320308					50%	0%		30%		
	9	Motor vehicles (not plying for hire)	32041					0%	0%		15%		
	10	Motor vehicles (plying for hire)	32042					50%	0%		15%		
	11	Ships	32043					50%	0%		15%		
	12	Air crafts and aero engines	32044					50%	0%		30%		
	13	Machinery and equipment Qualifying for 1st year Allowance	320309					90%	0%		15%		
	14	Computer hardware including printer, monitor and allied items, that have been used previously in Pakistan	320312					0%	0%		50%		
	15	Any plant or machinery that has been used previously in Pakistan	320310					0%	0%		15%		
	16	Any plant or machinery in relation to which a deduction has been allowed under another section for the entire cost of the asset in the tax year in which the asset is acquired.	320311					0%	0%		15%		
	17	Ramp for Disabled Persons	320313					100%	0%		100%		
	18	Total											
	19	Total Depreciation (Initial plus Normal)											
	20	Proportionate Depreciation in case of transitional tax year											
Intangibles	Description		Code	Acquisition Date	Useful Life(Years)	Original Cost			Extent (%)	Amortization			
	21	Intangibles	3205										
	22	Expenditure providing long term advantage/benefit	3207										
	23	Total											
Description		Code	Description		Original Expenditure	Rate (%)		Amortization					
24	Pre commencement expenditure	3206				20%							
Description		Code	Amount	Tax Year	Description				Code	Amount	Tax Year		
Brought Forward Adjustments	25	Unadjusted Business loss for previous year (s) adjusted against Business income for current year	3902	2007	Unabsorbed Amortization of intangibles / expenditure providing long term advantage/benefit for previous year(s) adjusted against Business Income for current year				3987		upto 2012		
	26		3902	2008	Amortization of intangibles / expenditure providing long term advantage/benefit for current year adjusted against Business Income for current year				3987		2013		
	27		3902	2009	Unabsorbed tax depreciation/initial allowance of fixed assets for previous year(s) adjusted against Business Income for current year				3988		upto 2012		
	28		3902	2010	Depreciation/initial allowance of fixed assets for current year adjusted against Business Income for current year				3988		2013		
	29		3902	2011									
	30		3902	2012									
31	Total (Not exceeding the amount of Business Income available for adjustment) (transfer to Sr. 15 of Main Return)				Total (Not exceeding the amount of Business Income available for adjustment) (transfer to Sr. 16 of Main Return)								

Signature _____


				Annex-B Tax Already Paid		2013 B	
NTN		CNIC (for individual)					
Particulars						Code	Amount of Tax deducted (Rs.)
1	On import of goods (other than tax deduction treated as final tax)					94019	
2	On Realization of Export proceeds (other than tax deduction treated as final tax)					94020	
3	From salary					94029	
4	On dividend Income (other than tax deduction treated as final tax)					94039	
5	On Government securities					94043	
6	On sale or Transfer of Immovable Property @ 0.5% u/s 236C					94040	
7	On Sale to traders and distributors u/s 153A @ 0.5%					94041	
8	On disposal of listed securities u/s 100B (Collected by NCCPL)					94042	
9	On profit on debt (other than tax deduction treated as final tax)					94049	
	Certificate/Account No. etc.	Bank	Branch	Share%			
10	On payments received by non-resident (other than tax deduction treated as final tax)					940539	
11	On payments for goods (other than tax deduction treated as final tax)					940619	
12	On payments for services (other than tax deduction treated as final tax)					940629	
13	On payments for execution of contracts (other than tax deduction treated as final tax)					940639	
14	On property income					940640	
15	On withdrawal from pension fund					94028	
16	On cash withdrawal from bank					94119	
	Certificate/Account No. etc.	Bank	Branch	Share%			
17	On certain transactions in bank					94120	
18	With Motor Vehicle Registration Fee					94179	
	Registration No.	Engine / Seating Capacity	Owner's Name	Manufacturer Particulars			
19	On sale/purchase/trading of shares through a Member of Stock Exchange					94131	
20	On financing of carry over trade					94139	
21	With motor vehicle token tax (Other than goods transport vehicles)					94149	
	Registration No.	Engine / Seating Capacity	Owner's Name	Share%			
22	With bill for electricity consumption					94159	
	Consumer No.	Subscriber's CNIC	Subscriber's Name	Share%			
23	With telephone bills, mobile phone and pre-paid cards					94169	
	Number	Subscriber's CNIC	Subscriber's Name	Share%			
24	On Sale by Auction					94180	
25	On purchase of domestic air travel ticket					94121	
26	Total Tax Deductions at source (Adjustable Tax) [Sum of 1 to 25]					94599	
27	Total Tax Deductions at source (Final Tax)					94591	
28	Advance Tax U/S 147(1) [a + b + c + d]					9461	
	a. First installment	CPR No.					
	b. Second installment	CPR No.					
	c. Third installment	CPR No.					
	d. Fourth installment	CPR No.					
29	Advance Tax U/S 147(5B) [a + b + c + d]					9461	
	a. First installment	CPR No.					
	b. Second installment	CPR No.					
	c. Third installment	CPR No.					
	d. Fourth installment	CPR No.					
30	Admitted Tax Paid U/S 137(1) CPR No.					9471	
31	Total Tax Payments [26 + 27 + 28 + 29+30] (Transfer to Sr. 48 of Main Return)						
32	WWF Payable with Return (WWF payable will be adjusted against the excess payments made during the current year)					9308	


 Annex C Breakup of Sales in case of Multiple Businesses				2013	
				C	
	Taxpayer Name		NTN		
	CNIC/Reg.No.		Tax Year	2013	
	Business Name		RTO/LTU		
BUSINESS WISE BREAKUP OF SALES	Sr.	Business Name & Business Activity	Sales	Cost of Sales	Gross Profit/Loss
		(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. 1, 2 & 7 of Main Return)					
Signature: _____					


Annex - D		2013	
Details of Personal Expenses (for individual)		D	
Taxpayer Name			
NTN		CNIC (for individual)	
PERSONAL EXPENSES	Sr	Description	Expenses
	1	Residence electricity bills	
	2	Residence telephone/mobile/internet bills	
	3	Residence gas bills	
	4	Residence rent/ground rent/property tax/fire insurance/security services/water bills	
	5	Education of children/ spouse/ self (Optional, it can be included in Sr-9)	
	6	Travelling (foreign and local) (Optional, it can be included in Sr-9)	
	7	Running and maintenance expenses of Motor vehicle(s)	
	8	Club membership fees/bills	
	9	Other personal and household expenses	
	10	Total personal expenses (Sum of 1 to 9)	
	11	(Less) Contribution by family members	
	12	Net Personal Expenses (10 - 11) transfer to Sr-52 of Main Return	
13	Number of family members/dependents	Adults	Minor
Signature: _____			

Annex - E			2013	
Deductions (Admissible & Inadmissible)			E	
Taxpayer Name				
NTN				CNIC (for individual)
Admissible Deductions	Sr.	Particulars	Code	Amount (Rs.)
	1	Tax Amortization	319287	
	2	Tax Depreciation	319288	
	3	Income/(Loss) relating to Final and Fixed tax	319289	
	4	Other Admissible Deductions	319298	
5	Total [Add 1 to 4] to be transferred to Sr-14 of main return		3192	
Deductions not allowed / inadmissible	1	Cess, rate or tax that is levied on the profits or gains or assessed as a percentage or otherwise on the basis of profits or gains	319101	
	2	Salary, rent, brokerage or commission, profit on debt, payment to non-resident, payment for services or fee from which the 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	319102	
	3	Entertainment expenditure in excess of prescribed limits	319104	
	4	Contribution to an un-recognized provident fund, pension fund, superannuation fund or gratuity fund	319105	
	5	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"	319106	
	6	Fine or penalty for the violation of any law, rule or regulation	319107	
	7	Personal expenditure	319108	
	8	Provisions or amounts carried to reserves or funds etc. or capitalised in any way	319109	
	9	Profit on debt, brokerage, commission, salary or other remuneration paid by an AOP to its members	319110	
	10	Any salary, rent, brokerage or commission, profit on debt, 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	319110	
	11	Expenditure under a single account head which, in aggregate, exceeds Rs. 50,000 paid otherwise than by a crossed bank cheque or crossed bank draft (excluding expenditures not exceeding Rs. 10,000 or on account of freight charges, travel fare, postage, utilities or payment of taxes, duties, fees, fines or any other statutory obligation)	319112	
	12	Salary exceeding Rs. 15,000 per month paid otherwise than by a crossed cheque or direct transfer of the funds to the employee's bank account	319113	
	13	Capital expenditure	319114	
	14	Provisions for bad debts, obsolete stocks, etc.	319115	
	15	Apportionment of expenditure including profit on debt, financial cost and lease payments relatable or attributable to non-business activities	319116	
	16	Mark-up on lease financing	319118	
	17	Accounting pre-commencement expenditure written off	319120	
	18	Accounting loss on disposal of depreciable assets / intangibles	319121	
	19	Accounting amortization	319123	
	20	Accounting depreciation	319124	
	21	Any other (please specify)	319125	
	22	Total [Add 1 to 21] to be transferred to Sr-13 of main return		3191

Signature _____

		Annex - F				2013
		Bifurcation of Income/(Loss) from business attributable to Sales/Receipts Etc. subject to Final Taxation				F
Taxpayer Name						
NTN		CNIC (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 1(a) to 1(e)]	30106		30106F		
(g)	Selling expenses (Freight outward, etc.)	30107		30107F		
(h)	Net ex-factory or F.O.B. sales [1(f) minus 1(h)]	30108		30108F		
2. Cost of sales		3011		3011F		
(a) Apportioned on the basis of:			(i) Actual / identifiable			
			(ii) 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)		301124		301124F		
(d)	Sub-total [Add c(i) to c(iv)]	30113		30113F		
(e)	Revised cost of sales [2(b) minus 2(d)]	30114		30114F		
3. Gross profit/(loss) / other business revenues/receipts		3012		3012F		
(a)	Gross profit [1(h) minus 2(e)]	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-residents)	301223		301223F		
(iv)	Others	301224		301224F		
(v)	Other inclusions/exclusions in income	301225		301225F		
(c)	Total gross income [Add 3(a) to 3(b)(v)]	30123		30123F		
4. Administrative, selling, financial expenses etc.		3013		3013F		
(a) Apportioned on the basis of:			(i) Actual / identifiable			
			(ii) 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 c(i) 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 e(i) to e(v)]	30135		30135F		
(g)	Net expenditure [4(b) minus to 4(d) plus 4(f)]	30136		30136F		
5. Net profit/loss from business [3(c) minus 4(g)]		3014		3014F		
Signature _____						


 ANNEX-G Breakup of Expenses (Separate form should be filled for each business)			2013
			G
Registry	Taxpayer Name		NTN
	CNIC		Tax Year
	Business Name		RTO/LTU
	Business Address		Business City
Manufacturing & Trading Expenses	Sr.	Description	Code
	1	Salaries, Wages	311101
	2	Electricity	311102
	3	Gas	311103
	4	Stores/Spares	311106
	5	Repair & Maintenance	311108
	6	Other Expenses	311118
7	Total [Add 1 to 6]	[Transfer to Sr. 5 of main Return]	31100
Profit & Loss Account Expenses	8	Rent/ Rates/ Taxes	3141
	9	Salaries & Wages	3144
	10	Travelling/ Conveyance	3145
	11	Electricity/ Water/ Gas	3148
	12	Communication Charges	3154
	13	Repairs & Maintenance	3153
	14	Stationery/ Office Supplies	3155
	15	Advertisement/ Publicity/ Promotion	3157
	16	Insurance	3159
	17	Professional Charges	3160
	18	Profit on Debt (Markup/Interest)	3161
	19	Donations	3163
	20	Bad Debts Written Off	31821
	21	Obsolete Stocks/Stores/Spares Written Off	31822
22	Selling expenses(Freight outwards)	31080	
23	Commission/Brokerage on sales	31081	
24	Others	31090	
25	Total [Add 8 to 24]	[Transfer to Sr. 11 of main Return]	3170
Signature _____ "			


		Annex H Determination of minimum Tax Payable on certain transactions				2013	
						H	
Taxpayer Name				NTN			
CNIC/Reg.No.				Tax Year		2013	
Business Name				RTO/LTU			
Sr.	Description	Import of Edible Oil U/S 148(8)	Import of Packing Material U/S 148(8)	Transport Services U/S 153(1)(b)	Other Services U/S 153(1)(b)	Total	
(1)	(2)	(3)	(4)	(5)	(6)	(7) = (3 + 4 + 5 + 6)	
1	Import Value/Services receipts subject to collection or deduction of tax at source						
2	Taxable Income [Transferred from Sr-30]						
3	Income relateable 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	3%	5%	2%	6%		
	b) Minimum Tax [5(a) * (1)]						
6	Higher of (4) and 5(b)						
7	Difference of minimum Tax Payable on business transactions (Transfer to Sr. 41 of Main Return)						
Signature _____							

Annex J				2013	
Request of Taxpayers falling under PTR Regime for availing Normal Tax Regime (NTR)				J	
Taxpayer Name				NTN	
CNIC/Reg.No.				Tax Year	2013
Business Name				RTO/LTU	
Sr.	Description	Imports u/s 148(7)	Exports u/s 154(4)	Sales/ Payments u/s 153(1) & u/s 169(1)b	TOTAL
(1)	(2)	(3)	(4)	(5)	(6) = (3 + 4 + 5)
1	Net Sales (Transferred from Sr-1 of Main Return)				
2	Total Tax Payable (Sr. 44 plus Sr. 45 minus Sr.- 46) 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/Collectable/Deducted /Deductible at Source				
6	Proportionate Tax Payable [(4 / 1) * 2]				
7	%age of Tax Deducted at Source for Qulaifying for NTR				
8	Minimum Tax required for eligiblity for NTR (8 = 5 * 7)				
9	If (8) Less than or equals to (6) then Qualified for NTR (Yes); (Transfer to Sr. 42 of Main Return)				
<p>Note : Based on the Qulaification under Normal Tax Regime (NTR), the respective Columns of PTR Portion will be disbaled in the e-Filing System. However, the persons filing paper returns, should strike out the relevant columns of PTR Portion (Imports, Exports, Sales/ Purchases) of the IT-2 Return Form on the basis of their eligiblity for NTR.</p> <p style="text-align: right;">Signature _____</p>					


RETAILER'S STATEMENT U/S 115 (4) OF THE INCOME TAX ORDINANCE, 2001 (For retailers (Individuals & AOPs) having annual turnover upto 5 million rupees but not having any other taxable source of income)		IT-4 (English)																										
REGISTRATION	1 CNIC <input style="width: 150px;" type="text"/> - <input style="width: 150px;" type="text"/> - <input style="width: 150px;" type="text"/> 2 NTN (if available) <input style="width: 100px;" type="text"/> - <input style="width: 100px;" type="text"/> 3 Business Name _____ 4 Business Address _____ Province _____ District _____ 5 Principal Activity _____ 6 Phone No. _____ Electricity No. _____ 7 Mobile No. _____ Gas Ref. No. _____	Tax Year 2013 Gender <input type="checkbox"/> Male <input type="checkbox"/> Female																										
COMPUTATION	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 70%;">Description</th> <th style="width: 30%;">Amount</th> </tr> </thead> <tbody> <tr><td>8 Opening Stock</td><td></td></tr> <tr><td>9 Turnover during the year</td><td></td></tr> <tr><td>10 Closing Stock</td><td></td></tr> <tr><td>11 Turnover Tax payable u/s 113A @ 1 % of turnover (1% of Sr-9)</td><td></td></tr> <tr><td>12 Turnover Tax Paid</td><td></td></tr> </tbody> </table>		Description	Amount	8 Opening Stock		9 Turnover during the year		10 Closing Stock		11 Turnover Tax payable u/s 113A @ 1 % of turnover (1% of Sr-9)		12 Turnover Tax Paid															
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12 Turnover Tax Paid																												
Income from Other Sources	13 CPR No. <input style="width: 150px;" type="text"/> CPR Date <input style="width: 100px;" type="text"/> 14 Agriculture Income _____ 15 Foreign Remittance (along with proof) _____ 16 Dividend income _____ 17 Profit on debt _____																											
PERSONAL EXPENSES	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 70%;">Description</th> <th style="width: 30%;">Expenses</th> </tr> </thead> <tbody> <tr><td>18 Residence electricity bills</td><td></td></tr> <tr><td>19 Residence telephone/mobile/internet bills</td><td></td></tr> <tr><td>20 Residence gas bills</td><td></td></tr> <tr><td>21 Residence rent/ground rent/property tax/fire insurance/security services/water bills</td><td></td></tr> <tr><td>22 Education of children/ spouse/ self (Optional, it can be included in Sr-26)</td><td></td></tr> <tr><td>23 Travelling (foreign and local) (Optional, it can be included in Sr-24)</td><td></td></tr> <tr><td>24 Running and maintenance expenses of Motor vehicle(s)</td><td></td></tr> <tr><td>25 Club membership fees/bills</td><td></td></tr> <tr><td>26 Other personal and household expenses</td><td></td></tr> <tr><td>27 Total personal expenses (Sum of 18 to 26)</td><td></td></tr> <tr><td>28 (Less) Contribution by family members</td><td></td></tr> <tr><td>29 Net Personal Expenses (27 - 28)</td><td></td></tr> </tbody> </table>		Description	Expenses	18 Residence electricity bills		19 Residence telephone/mobile/internet bills		20 Residence gas bills		21 Residence rent/ground rent/property tax/fire insurance/security services/water bills		22 Education of children/ spouse/ self (Optional, it can be included in Sr-26)		23 Travelling (foreign and local) (Optional, it can be included in Sr-24)		24 Running and maintenance expenses of Motor vehicle(s)		25 Club membership fees/bills		26 Other personal and household expenses		27 Total personal expenses (Sum of 18 to 26)		28 (Less) Contribution by family members		29 Net Personal Expenses (27 - 28)	
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VERIFICATION	30 Number of family members/dependenets <input style="width: 100px;" type="text"/> Adults <input style="width: 40px;" type="text"/> Minors <input style="width: 40px;" type="text"/>																											
VERIFICATION	I, _____ holder of CNIC No. _____ in my capacity as Self/ Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of Taxpayer named above, do solemnly declare that to the best of my knowledge and belief the information given in this Statement is correct and complete in accordance with the provisions of the Income Tax Ordinance, 2001 and Income Tax Rules, 2002 (The alternative in the verification, which is not applicable, should be scored out). Date : _____ <u>Signature</u>	ACKNOWLEDGEMENT																										
VERIFICATION	Signature & Stamp of Receiving Officer with Date																											


Note-1 : Retailers having turnover of more than Rs. 5 million should file IT-2 Return instead of this Statement
 Note-2 : Retailers having any other source of income should file IT-2 Return instead of this Statement

 WEALTH STATEMENT UNDER SECTION 116 OF THE INCOME TAX ORDINANCE, 2001										WS 1/5	
Taxpayer's Name								NTN		2013	
CNIC								Tax Year			
Address								RTO/LTU			
Particulars/Description of assets and liabilities (Please read WS Notes for guidance)										Code	
A. IMMOVABLE ASSETS											
1. Business Capital (indicate name of business)										821311	-
Sr.	Name of Business									Code	Amount (Rs.)
1										82131101	-
2										82131102	-
3										82131103	-
4										82131104	-
5										82131105	-
6										82131106	-
7										82131107	-
8										82131108	-
9										82131109	-
10										82131110	-
2. Non-Agricultural Property (indicate location, Size/Area & identification)										711111	-
Sr.	Type	Status	Size	Land Unit	Covered Area	Unit	District	Location	Code	Amount (Rs.)	
1									71111101	-	
2									71111102	-	
3									71111103	-	
4									71111104	-	
5									71111105	-	
6									71111106	-	
7									71111107	-	
8									71111108	-	
9									71111109	-	
10									71111110	-	
3. Agricultural Property (indicate location, Size/Area & identification)										711211	-
Sr.	Size	Land Unit	Province	District	Location			Code	Amount (Rs.)		
1								71121101	-		
2								71121102	-		
3								71121103	-		
4								71121104	-		
5								71121105	-		
6								71121106	-		
7								71121107	-		
8								71121108	-		
9								71121109	-		
10								71121110	-		
B. MOVEABLE ASSETS											
4. Business Capital (Except immovable portion)										821312	-
Sr.	Name of Business									Code	Amount (Rs.)
1										82131201	-
2										82131202	-
3										82131203	-
4										82131204	-
5										82131205	-
6										82131206	-
7										82131207	-
8										82131208	-
9										82131209	-
10										82131210	-
5. Agricultural Moveable Property (Tractor, Trolley, Loader, Planter, Harvester, Thrasher, Driller & other Agricultural Equipments etc. & Live Stock)										712111	-
Sr.	Property Name	Quantity	Description				Code	Amount (Rs.)			
1							71211101	-			
2							71211102	-			
3							71211103	-			
4							71211104	-			
5							71211105	-			
6							71211106	-			
7							71211107	-			
8							71211108	-			
9							71211109	-			
10							71211110	-			

 WEALTH STATEMENT UNDER SECTION 116 OF THE INCOME TAX ORDINANCE, 2001					WS 2/5	
				N°		
Taxpayer's Name			NTN			
CNIC			Tax Year		2013	
Address			RTO/LTU			
Particulars/Description of assets and liabilities <i>(Please read WS Notes for guidance)</i>				Code		
6. Investments (Specify stocks, shares, debentures, unit certificates, other certificates, deposits and certificates of National Saving Schemes, mortgages, loans, advances, etc.)				712611	-	
Sr.	Invesments	Description	Code	Amount (Rs.)		
1			71261101	-		
2			71261102	-		
3			71261103	-		
4			71261104	-		
5			71261105	-		
6			71261106	-		
7			71261107	-		
8			71261108	-		
9			71261109	-		
10			71261110	-		
7. Loans and Advances, etc.				712641	-	
Sr.	Debtor Name		Code	Amount (Rs.)		
1			71264101	-		
2			71264102	-		
3			71264103	-		
4			71264104	-		
5			71264105	-		
6			71264106	-		
7			71264107	-		
8			71264108	-		
9			71264109	-		
10			71264110	-		
8. Motor vehicles (Indicate make, model and registration number)				712211	-	
Sr.	Registration N	Make	Model with Year	Engine Capacity (CC)	Code	Amount (Rs.)
1					71221101	-
2					71221102	-
3					71221103	-
4					71221104	-
5					71221105	-
6					71221106	-
7					71221107	-
8					71221108	-
9					71221109	-
10					71221110	-
9. Jewellery (Indicate description weight and value)				712411	-	
Sr.	Description and weight with unit of measure (e.g 10 Tolas)			Code	Amount (Rs.)	
1				71241101	-	
2				71241102	-	
3				71241103	-	
4				71241104	-	
5				71241105	-	
6				71241106	-	
7				71241107	-	
8				71241108	-	
9				71241109	-	
10				71241110	-	
10 Furniture and Fittings - Residence				712311	-	
Sr.	Description			Code	Amount (Rs.)	
1				71231101	-	
2				71231102	-	
3				71231103	-	
4				71231104	-	
5				71231105	-	
6				71231106	-	
7				71231107	-	
8				71231108	-	
9				71231109	-	
10				71231110	-	

WEALTH STATEMENT UNDER SECTION 116 OF THE INCOME TAX ORDINANCE, 2001							N°	WS 3/5
Taxpayer's Name						NTN		
CNIC						Tax Year	2013	
Address						RTO/LTU		
Particulars/Description of assets and liabilities (Please read WS Notes for guidance)							Code	
11. Cash & Bank Balances							7128	-
(a) Non-business cash in hand							712811	-
(b) Non-business bank balances, etc. in current/ deposit/ savings accounts or any other deposit)							712711	-
Sr.	Account No.	Country	Bank Name	City Name	Br. Code	Branch Name	Code	Amount (Rs.)
1							71271101	-
2							71271102	-
3							71271103	-
4							71271104	-
5							71271105	-
6							71271106	-
7							71271107	-
8							71271108	-
9							71271109	-
10							71271110	-
12. Any Other Assets							7126	-
Sr.	Description						Code	Amount (Rs.)
1							71267101	-
2							71267102	-
3							71267103	-
4							71267104	-
5							71267105	-
6							71267106	-
7							71267107	-
8							71267108	-
9							71267109	-
10							71267110	-
13. Assets, if any, standing in the name of spouse*, minor children & other dependents							713111	-
Sr.	Description						Code	Amount (Rs.)
1							71311101	-
2							71311102	-
3							71311103	-
4							71311104	-
5							71311105	-
6							71311106	-
7							71311107	-
8							71311108	-
9							71311109	-
10							71311110	-
14. Total Assets [Sum(1 to 13)							719999	-
15. Liabilities (including mortgages, loans, overdrafts, advances, borrowings, amounts due under hire purchase agreement)							8213	-
Sr.	Liabilities	Description				Code	Amount (Rs.)	
1						72111101	-	
2						72111102	-	
3						72111103	-	
4						72111104	-	
5						72111105	-	
6						72111106	-	
7						72111107	-	
8						72111108	-	
9						72111109	-	
10						72111110	-	
16. Total Liabilities							729999	-
17. Net Wealth of the current year [14 minus 16]							799999	-
18. Annual personal expenses (To be reconciled with Annex D / IT-4)							749999	-
19. Number of family members and dependents							740000	Adults <input type="checkbox"/> Minors <input type="checkbox"/>

		WEALTH STATEMENT UNDER SECTION 116 OF THE INCOME TAX ORDINANCE, 2001		WS 4/5
		N°		
Taxpayer's Name		NTN		
CNIC		Tax Year		2013
Address		RTO/LTU		
Particulars/Description of assets and liabilities <i>(Please read WS Notes for guidance)</i>			Code	
20. Assets, if any, transferred to any person			714111	-
Sr.	Description	Code	Amount (Rs.)	
1		71411101	-	
2		71411102	-	
3		71411103	-	
4		71411104	-	
5		71411105	-	
6		71411106	-	
7		71411107	-	
8		71411108	-	
9		71411109	-	
10		71411110	-	
Verification				
<p>I, _____, holder of CNIC No. _____ in my capacity as Self/ Representative* of the taxpayer named above, do hereby solemnly declare that to the best of my knowledge and belief the information given in this statement of the assets and liabilities of myself, my spouse or spouses, minor children and other dependents as on _____ and of my personal expenditure for the year ended _____ are correct and complete in accordance with the provisions of the Income Tax Ordinance, 2001, Income Tax Rules, 2002 and Income Support Levy Act, 2013.</p>				
Date (dd/mm/yyyy): _____			Signature _____	
* The spouse who has not filed return of income along with wealth statement independently				

		WEALTH RECONCILIATION STATEMENT	WS 5/5
		N°	
Taxpayer's Name		NTN	
CNIC		Tax Year	2013
Address		RTO/LTU	
Particulars		Code	Amount (Rs.)
1	Net assets as on 30-06-2013		
2	Net assets as on 30-06-2012		
3	Increase/Decrease [1 - 2]		-
4	Income		-
	a) Income declared for the Tax Year - 2013		
	b) Exempt income including agriculture income		
	c) Others		-
	i)		
	ii)		
	iii)		
	iv)		
	v)		
5	Expenditures		-
	a) Personal expenditures		
	b) Other expenditures		-
	i)		
	ii)		
	iii)		
	iv)		
	v)		
6	Increase/ Decrease in wealth [4 - 5]		-
<p>Date : <input style="width: 150px; height: 20px;" type="text"/></p> <p style="text-align: right;">Signature: _____</p>			

**WEALTH STATEMENT UNDER SECTION 116
OF THE INCOME TAX ORDINANCE, 2001**

(Notes on reverse)

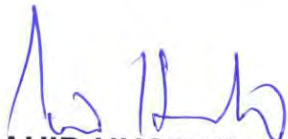
Notes

1. If the space provided in the form is found to be inadequate, additional sheet(s) may be used.
2. All assets should be valued at cost.
3. If any exact figure can not be inserted, an estimate should be made, mark it clearly "ESTIMATE".
4. If balance sheet in respect of any business has been submitted to the Department, the entry of "Business Capital" should
(a) consist of the net balance on capital, current and loan accounts as shown in those Balance Sheets on the specified date, if such net amount is a credit balance.
Where no Balance Sheet has been submitted, the assessed should list, on a separate sheet of paper attached to this form,
(b) the assets and liabilities of the business on the specified date. The excess of assets listed, should be entered as "Business Capital".
(c) If the net balance at (a) above is a debit balance, it should be included in liabilities.
5. Agricultural equipment, such as irrigation pumps and tube-wells etc., should be detailed at cost with description.
6. Give details of stocks, shares and debentures, e.g., number, face value, name of the company and type.
7. Give details of assets of the spouse, minor children and other dependents and state whether such asset was transferred directly or indirectly to the spouse or minor children or other dependents or was acquired by them with funds provided by you.
8. In the case of assets acquired under a Hire Purchase agreement, the total price should be shown under the appropriate head in the assets and the balance amount due should be shown under the liabilities.
9. Where the statement is being filed for the first time or covers more than one tax year, separate re-conciliation of the increase/(decrease) in wealth and of the sources and applications should be provided for each year.

For Assistance - Call Help line Center at Tele: 0800-00-227, 051-111-227-227 and E-mail at helpline@fbr.gov.pk

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