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**GOVERNMENT OF PAKISTAN  
REVENUE DIVISION  
FEDERAL BOARD OF REVENUE**

\*\*\*

Islamabad, the <sup>17<sup>th</sup></sup> September, 2013

**NOTIFICATION  
(Income Tax)**

S.R.O. <sup>799</sup>(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 26<sup>th</sup> 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>*

<b>RETURN OF TOTAL INCOME/STATEMENT OF FINAL TAXATION</b> UNDER THE INCOME TAX ORDINANCE, 2001 (FOR INDIVIDUAL / AOP)		<b>IT-2 (Page 1 of 2)</b> N°		
<b>Registration</b>	Taxpayer's Name		NTN	
	CNIC (for Individual)		Gender Male <input type="checkbox"/> Female <input type="checkbox"/>	
	Business Name		Year Ending	
	Business Address		Tax Year <b>2013</b>	
	Res. Address		Person <b>IND</b> <b>AOP</b>	
	E-Mail Address		Res. Status Non-Res. <input type="checkbox"/> Resident <input type="checkbox"/>	
	Principal Activity		Birth Date	
	Employer's NTN <input type="checkbox"/> Name		Filing Section	
	Employee/PA Number		RTO/LTU	
	Representative NTN <input type="checkbox"/> Name		Is authorized Rep. applicable? Yes <input type="checkbox"/> No <input type="checkbox"/>	
Authorized Rep.'s NTN <input type="checkbox"/> Name				
<b>Ownership</b>	<b>NTN Proprietor/Member/Partners' Name</b>		<b>% in Capital Capital Amount</b>	
	<b>Others</b>			
<b>Total</b>		<b>100%</b>		
<b>Manufacturing/Trading/Profit &amp; Loss Account (including Final/Fixed Tax)</b>	<b>Items</b>		<b>Code Total</b>	
	1	Net Sales (excluding Sales Tax/ Federal Excise Duty) [to be reconciled with <b>Annex-C</b> ]	3103	
	2	Cost of Sales [3 + 4 + 5 - 6] [to be reconciled with <b>Annex-C</b> ]	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 <b>Annex-G</b> ]	3111	
	6	Closing Stock	3118	
	7	Gross Profit/ (Loss) [1-2] [ to be reconciled with <b>Annex-C</b> ]	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 <b>Annex-G</b>	3189	
12	Net Profit/ (Loss) [(7 + 8 + 9 + 10) - 11]	3190		
<b>Adjustments</b>	13	Inadmissible Deductions [Transfer from Sr-22 of <b>Annex-E</b> ]	3191	
	14	Admissible Deductions [Transfer from Sr-5 of <b>Annex-E</b> ]	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	
<b>Total / Taxable Income Computation</b>	17	<b>Total Income (18+31)</b>	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		
<b>Tax Computation</b>	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 <b>Annex - H</b>	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"/> b) In order to Determine your eligibility for availing Normal Tax Regime, Click <b>Annex-J</b>	<input type="checkbox"/> Eligible <input type="checkbox"/> Partially Eligible <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]		
		(i) Total Turnover <input type="text"/> (iii) Reduction @ <input type="text"/>	9306	
		(ii) Minimum tax @ 0.5% <input type="text"/> (iv) Net Minimum tax <input type="text"/>		
	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		
<b>Refund</b>	Net Tax Refundable, may be credited to my bank account as under:			
	A/C No.	<input type="text"/>	Bank	<input type="text"/> Branch Name & Code <input type="text"/> Signature



**RETURN OF TOTAL INCOME/STATEMENT OF FINAL TAXATION**

**IT-2 (Page 2 of 2)**

UNDER THE INCOME TAX ORDINANCE, 2001 (FOR INDIVIDUAL / AOP)

N°

	Taxpayer's Name		NTN
	CNIC (for Individual)		Tax Year
	Business Name		RTO/LTU

**2013**

Final Tax	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	<b>Final/Fixed Tax Chargeable (53 to 96)</b>					<b>9202</b>	

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 wealt 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

CNIC for Individual

Type	Sr. #	Description	Code	WDV (BF)	Additions		Deletions	Initial Allowance			Rate (%)	Extent (%)	Depreciation	WDV (CF)
					New	Previously used in Pakistan		Rate (%)		Allowance				
								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	<b>Total Tax Deductions at source (Adjustable Tax) [Sum of 1 to 25]</b>			94599	
27	<b>Total Tax Deductions at source (Final Tax)</b>			94591	
Tax Payments	28 <b>Advance Tax U/S 147(1) [ a + b + c + d ]</b>			9461	
	a. First installment	CPR No.			
	b. Second installment	CPR No.			
	c. Third installment	CPR No.			
	d. Fourth installment	CPR No.			
	29 <b>Advance Tax U/S 147(5B) [ a + b + c + d ]</b>			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	

Tax Collected/Deducted at Source (Adjustable Tax only)

 <b>Annex C</b> <b>Breakup of Sales in case of Multiple Businesses</b>				<b>2013</b>	
				<b>C</b>	
	Taxpayer Name		NTN		
	CNIC/Reg.No.		Tax Year	<b>2013</b>	
	Business Name		RTO/LTU		
BUSINESS WISE BREAKUP OF SALES	<b>Sr.</b>	<b>Business Name &amp; Business Activity</b>	<b>Sales</b>	<b>Cost of Sales</b>	<b>Gross Profit/Loss</b>
		(1)	(2)	(3)	(4) = (2) - (3)
	1	<b>Business Name</b>			
		Business Activity			
	2	<b>Business Name</b>			
		Business Activity			
	3	<b>Business Name</b>			
		Business Activity			
	4	<b>Business Name</b>			
		Business Activity			
5	<b>Business Name</b>				
	Business Activity				
<b>Total (to be reconciled with Sr. 1, 2 &amp; 7 of Main Return)</b>					
<b>Signature:</b> _____					



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 <b>(Optional, it can be included in Sr-9)</b>		
	6	Travelling (foreign and local) <b>(Optional, it can be included in Sr-9)</b>		
	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	<b>(Less) Contribution by family members</b>		
	12	<b>Net Personal Expenses (10 - 11) transfer to Sr-52 of Main Return</b>		
13	Number of family members/dependents	<b>Adults</b>	<b>Minor</b>	

Signature: \_\_\_\_\_





**Annex - E**  
**Deductions (Admissible & Inadmissible)**

**2013**

**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 <b>Sr-14 of main return</b>	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	<b>Total [Add 1 to 21] to be transferred to Sr-13 of main return</b>	<b>3191</b>	

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.)
<b>1. Sales</b> (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) <b>Net ex-factory or F.O.B. sales [ 1(f) minus 1(h)]</b>	30108		30108F		
<b>2. Cost of sales</b>	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) <b>Sub-total [Add c(i) to c(iv)]</b>	30113		30113F		
(e) <b>Revised cost of sales [2(b) minus 2(d)]</b>	30114		30114F		
<b>3. Gross profit/(loss) / other business revenues/receipts</b>	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) <b>Total gross income [ Add 3(a) to 3(b)(v)]</b>	30123		30123F		
<b>4. Administrative, selling, financial expenses etc.</b>	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) <b>Sub-total [Add c(i) to c(vi)]</b>	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) <b>Sub-total [Add e(i) to e(v)]</b>	30135		30135F		
(g) <b>Net expenditure [ 4(b) minus to 4(d) plus 4(f)]</b>	30136		30136F		
<b>5. Net profit/loss from business [3(c) minus 4(g)]</b>	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	<b>2013</b>
	Business Name		RTO/LTU	
	Business Address		Business City	
Manufacturing & Trading Expenses	<b>Sr.</b>	<b>Description</b>	<b>Code</b>	<b>Amount</b>
	1	Salaries, Wages	311101	
	2	Electricity	311102	
	3	Gas	311103	
	4	Stores/Spares	311106	
	5	Repair & Maintenance	311108	
	6	Other Expenses	311118	
7	<b>Total [ Add 1 to 6]</b>	<b>[Transfer to Sr. 5 of main Return]</b>	<b>31100</b>	
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	<b>Total [ Add 8 to 24]</b>	<b>[Transfer to Sr. 11 of main Return]</b>	<b>3170</b>

Signature \_\_\_\_\_ "

		<b>Annex H</b> Determination of minimum Tax Payable on certain transactions				<b>2013</b>	
						<b>H</b>	
Taxpayer Name					NTN		
CNIC/Reg.No.					Tax Year		
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	<b>Difference of minimum Tax Payable on business transactions (Transfer to Sr. 41 of Main Return)</b>						
Signature _____							

**Annex J**

Request of Taxpayers falling under PTR Regime for availing Normal Tax Regime (NTR)

**2013****J**

Taxpayer Name		NTN	
CNIC/Reg.No.		Tax Year	<b>2013</b>
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	<b>If (8) Less than or equalas to (6) then Qualified for NTR (Yes); (Transfer to Sr. 42 of Main Return)</b>				

**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.

Signature \_\_\_\_\_



**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 type="text"/>	Tax Year	<input type="text" value="2013"/>	
	2	NTN (if available)	<input type="text"/>	Gender	<input type="checkbox"/> Male <input type="checkbox"/> Female	
	3	Business Name	<input type="text"/>			
	4	Business Address	<input type="text"/>			
		Province	<input type="text"/>	District	<input type="text"/>	
	5	Principal Activity	<input type="text"/>			
	6	Phone No.	<input type="text"/>	Electricity No.	<input type="text"/>	
7	Mobile No.	<input type="text"/>	Gas Ref. No.	<input type="text"/>		

COMPUTATION	<b>Description</b>		<b>Amount</b>
	8	Opening Stock	<input type="text"/>
	9	Turnover during the year	<input type="text"/>
	10	Closing Stock	<input type="text"/>
	11	Turnover Tax payable u/s 113A @ 1 % of turnover (1% of Sr-9)	<input type="text"/>
	12	Turnover Tax Paid	<input type="text"/>
13	CPR No.	<input type="text"/>	CPR Date <input type="text"/>

Income from Other Sources	14	Agriculture Income	<input type="text"/>
	15	Foreign Remittance (along with proof)	<input type="text"/>
	16	Dividend income	<input type="text"/>
	17	Profit on debt	<input type="text"/>

PERSONAL EXPENSES	<b>Description</b>		<b>Expenses</b>
	18	Residence electricity bills	<input type="text"/>
	19	Residence telephone/mobile/internet bills	<input type="text"/>
	20	Residence gas bills	<input type="text"/>
	21	Residence rent/ground rent/property tax/fire insurance/security services/water bills	<input type="text"/>
	22	Education of children/ spouse/ self (Optional, it can be included in Sr-26)	<input type="text"/>
	23	Travelling (foreign and local) (Optional, it can be included in Sr-24)	<input type="text"/>
	24	Running and maintenance expenses of Motor vehicle(s)	<input type="text"/>
	25	Club membership fees/bills	<input type="text"/>
	26	Other personal and household expenses	<input type="text"/>
27	<b>Total personal expenses (Sum of 18 to 26)</b>	<input type="text"/>	
28	(Less) Contribution by family members	<input type="text"/>	
29	<b>Net Personal Expenses (27 - 28)</b>	<input type="text"/>	
30	Number of family members/dependenets	Adults <input type="text"/> Minors <input type="text"/>	

VERIFICATION	<p>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).</p> <p>Date : _____ <span style="float: right;"><u>Signature</u></span></p>	ACKNOWLEDGEMENT	<p><b>Signature &amp; Stamp</b> of Receiving Officer with Date</p>

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

N°

Taxpayer's Name		NTN	
CNIC		Tax Year	2013
Address		RTO/LTU	

Particulars/Description of assets and liabilities (Please read WS Notes for guidance)	Code	
---	------	--

**A. IMMOVABLE ASSETS**

<b>1. Business Capital (indicate name of business)</b>		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	-


<b>2. Non-Agricultural Property (indicate location, Size/Area &amp; identification)</b>		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	-

<b>3. Agricultural Property (indicate location, Size/Area &amp; identification)</b>		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**

<b>4. Business Capital (Except immovable portion)</b>		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	-

<b>5. Agricultural Moveable Property (Tractor, Trolley, Loader, Planter, Harvester, Thrasher, Driller &amp; other Agricultural Equipments etc. &amp; Live Stock)</b>		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	-

 <b>WEALTH STATEMENT UNDER SECTION 116 OF THE INCOME TAX ORDINANCE, 2001</b>					<b>WS 2/5</b>	
					N°	
Taxpayer's Name					NTN	
CNIC					Tax Year	
Address					RTO/LTU	
<b>Particulars/Description of assets and liabilities (Please read WS Notes for guidance)</b>					<b>Code</b>	
<b>6. Investments (Specify stocks, shares, debentures, unit certificates, other certificates, deposits and certificates of National Saving Schemes, mortgages, loans, advances, etc.)</b>					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	-
<b>7. Loans and Advances, etc.</b>					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	-
<b>8. Motor vehicles (Indicate make, model and registration number)</b>					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	-
<b>9. Jewellery (Indicate description weight and value)</b>					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	-
<b>10 Furniture and Fittings - Residence</b>					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	-



<b>WEALTH STATEMENT UNDER SECTION 116 OF THE INCOME TAX ORDINANCE, 2001</b>							N°	<b>WS 3/5</b>
Taxpayer's Name						NTN		
CNIC						Tax Year		<b>2013</b>
Address						RTO/LTU		
<b>Particulars/Description of assets and liabilities (Please read WS Notes for guidance)</b>							<b>Code</b>	
<b>11. Cash &amp; Bank Balances</b>							7128	-
(a) <b>Non-business cash in hand</b>							712811	-
(b) <b>Non-business bank balances, etc. in current/ deposit/ savings accounts or any other deposit)</b>							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	-
<b>12. Any Other Assets</b>							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	-
<b>13. Assets, if any, standing in the name of spouse*, minor children &amp; other dependents</b>							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	-
<b>14. Total Assets [ Sum(1 to 13 )</b>							719999	-
<b>15. Liabilities (including mortgages, loans, overdrafts, advances, borrowings, amounts due under hire purchase agreement )</b>							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	-	
<b>16. Total Liabilities</b>							729999	-
<b>17. Net Wealth of the current year [14 minus 16]</b>							799999	-
<b>18. Annual personal expenses ( To be reconciled with Annex D / IT-4)</b>							749999	-
<b>19. Number of family members and dependents</b>							740000	Adults <input type="text"/> Minors <input type="text"/>



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 (Please read WS Notes for guidance)	Code	
---	------	--

20. Assets, if any, transferred to any person

Sr.	Description	Code	Amount (Rs.)
		7141111	-
1		71411101	-
2		71411102	-
3		71411103	-
4		71411104	-
5		71411105	-
6		71411106	-
7		71411107	-
8		71411108	-
9		71411109	-
10		71411110	-

**Verification**

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.

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	<b>2013</b>
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]		-

Date :

Signature: \_\_\_\_\_

**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".

If balance sheet in respect of any business has been submitted to the Department, the entry of "Business Capital" should

4. (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.

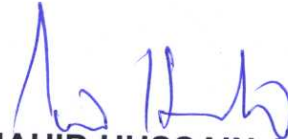
Where no Balance Sheet has been submitted, the assessed should list, on a separate sheet of paper attached to this form,

- (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.

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