

GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE

Islamabad, the 26th September, 2013

NOTIFICATION
(Income Tax)

S.R.O.828(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. SRO.772(I)/2013, dated the 6th September, 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-I C", the following shall be added, namely:-

RETURN OF TOTAL INCOME/STATEMENT OF FINAL TAXATION UNDER THE INCOME TAX ORDINANCE, 2001 (FOR COMPANY)										N ^o	IT-1 2013
Registration	1	Taxpayer's Name							NTN		
	2	Business Name							Reg/Inc No.		
	3	Business Address							Year Ending Date		
	4	Principal Activity							City	Tax Year	2013
	5	Representative							Code	Res. Status	Resident Non-Resident
Share Holding	6	NTN	Top 10 Share Holders' Names			%	Capital				
			Remaining Share Holders								
Manufacturing/ Trading Account (Including Final/Fixed Tax)	7	Items	Code	Amount							
	8	Net Sales	3101								
	9	Domestic Sales Subject to Final Tax	31011								
	10	Other Domestic Sales	31013								
	11	Domestic Commission/Brokerage Paid (-)	31021								
	12	Export Sales	31012								
	13	Foreign Commission/Brokerage Paid (-)	31022								
	14	Rebates/Duty Drawbacks	3107								
	15	Others	31014								
	16	Cost of Sales [to be reconciled with Annex-D-1]	3116								
	17	Local Raw Material/Components other than Stores/Spares	Annex H-1	310411							
	18	Imported Raw Material/Components other than Stores/Spares	Annex H-1	310421							
	19	Salaries/Wages	311101								
	20	Electricity	311102								
	21	Gas	311103								
	22	Other Fuels/Power	Annex H-1	311104							
	23	Stores/Spares	Annex H-1	311106							
	24	Insurance	311107								
	25	Royalty	311109								
	26	Fee for Technical Services	311110								
	27	Repair & Maintenance	311108								
	28	Other Expenses	311118								
	29	Accounting Amortization	3114								
	30	Accounting Depreciation	3115								
	31	Decrease/Increase in Work in Process	Annex H-1	????							
	32	Finished Goods Purchases (Local)	Annex H-1	310412							
	33	Finished Goods Purchases (Imports)	Annex H-1	310422							
	34	Gross Profit/ (Loss) To be reconciled with Annex-D-1		3119							
	Profit & Loss Account (Including Final/Fixed Tax)	35	Gross Receipts	3139							
		36	Profit on Debt (For Financial Institutions)	31311							
		37	Profit on Debt (For Other Companies)	31311							
		38	Leasing	31312							
		39	Oil & Gas Exploration	31313							
40		Telecommunication	31314								
41		Insurance	31315								
42		Capital Gain u/s 37	31316								
43		Dividend	31317								
44		Accounting Gain on Disposal of Intangibles	3135								
45		Accounting Gain on Disposal of Assets	3136								
46		Other Revenues/ Fee/ Charges for Services etc.	3131								
47		Management, Administrative, Selling & Financial expenses	3189								
48		Rent/ Rates/ Taxes	3141								
49		Salaries & Wages	3144								
50		Travelling/ Conveyance	3145								
51		Electricity/ Water/ Gas	3148								
52		Communication Charges	3154								
53		Repairs & Maintenance	3153								
54		Stationery/ Office Supplies	3155								
55		Advertisement/ Publicity/ Promotion	3157								
56		Insurance	3159								
57		Royalty	3162								
58		Fee for Technical Services	3164								
59		Professional Charges	3160								
60		Profit on Debt (Markup/Interest)	3161								
61		Donations	3163								
62		Directors' Fees	3177								
63		Workers Profit Participation Fund	3179								
64		Loss on Disposal of Intangibles	3185								
65		Loss on Disposal of Assets	3186								
66		Accounting Amortization	3187								
67		Accounting Depreciation	3188								
68	Bad Debts Provision	31811									
69	Other Provisions	31810									
70	Obsolete Stocks/Stores/Spares Provision	31812									
71	Diminution in Value of Investments Provision	31813									
72	Bad Debts Written Off	31821									
73	Obsolete Stocks/Stores/Spares Written Off	31822									
74	Selling expenses(Freight outwards etc.)	31080									
75	Others	3170									
76	Net Profit/ (Loss)	3190									
Deductions/ Adjustments	77	In-Admissible Deductions/Adjustments	Annex L-1	3191							
	78	Admissible Deductions /Adjustments	Annex L-1	3192							
	79	Taxable Income/Loss for the Year		3199							
	80	Loss for the year surrendered to Holding Company		3901							
	81	Loss acquired from Subsidiary Company and Adjusted		3902							
Total/Taxable Income Computation	82	Brought Forward Loss Adjusted/(Loss for the year Carry Forward)		3990							
	83	Total Income/ (Loss)		9099							
	84	Business Income/(Loss)		3999							
	85	Capital Gains		4999							
	86	Other Sources Income/ (Loss)	Annex G-1	5999							
	87	Foreign Income/ (Loss)	Annex F-1	6399							
	88	Deductible Allowances		9139							
	89	Workers Welfare Fund (WWF) Paid During the Year		9122							
	90	Workers Profit Participation Fund (WPPF) Paid During the Year		64032							
	91	Charitable Donations Admissible for Straight Deduction		9124							
Final Tax Statement u/s 115(4)	92	Exempt Income		6199							
	93	Agricultural Income		6102							
	94	Business Income		6103							
	95	Share from AOP		312021							
	96	Capital gains on Securities held for more than 12 months		6106							
	97	Other Capital Gains		6104							
	98	Other Sources		6105							
	99	Total Assets	Annex E-1	6107							
	100	Total Liabilities	Annex E-1	6108							
	101	Total value of transactions with Non-Residents/Associates is more than Rs. 50 million.		Yes	No						
102	Total Value of Transactions with Non-Residents/Associates	Annex J-1	6110								
Fixed Tax	103	Imports	Code	Receipts/Value	Rate	Code	Tax Due				
	104		64013		5%	65013					
	105		64011		1%	65011					
	106		64012		2%	65012					
	107		64015			65015					
	108	Insurance/Re Insurance (Non Resident)	315901		5%	315902					
	109	Media Services Payments received by Non-Residents	316001		10%	316002					
	110	Gas consumption by CMS Station	64021		4%	65021					
	111	Distribution of vegetables and pharmaceutical products	64143		1%	92143					
	112	Royalties	640511			650511					
	113	Fee for Technical Services	640512			650512					
	114	Contracts (Non-Resident)	640521		6%	650521					
	115	Supply of Goods	640611		3.50%	650611					
116		640612		1.50%	650612						
117		640613			650613						
118	Payment to citizens for supply of cotton lint	640614		1%	650614						
119	Contracts (Resident)	640631		6%	650631						
120	Contracts (Non Resident)	640632			650632						
121	Exports/ Indenting Commission/Export Services	64071		1%	65071						
122	Exports/ Indenting Commission/Export Services	64073		0.50%	65073						
123	Foreign Indenting Commission	64076			65076						
124	Prizes/Winnings of crossword puzzles	64075		5%	65075						
125	Prizes/Winnings of crossword puzzles	64091		10%	65091						
126	Winning - Others	64092		20%	65092						
127	Petroleum Commission	64101		10%	65101						
128	Brokerage/Commission	64121		10%	65121						
129	Advertising Commission	64122		5%	65122						
130	Services to Exporters u/s 15(2)	64123		1%	65123						
131	Goods Transport Vehicles	64141			65141						
132	Total				6599						
Misc.	133	Property Income	210101			920235					
	134	Services rendered / contracts executed outside Pakistan	210102		1%	920236					
	135	Capital gains on Securities held for <= 6 months	64033			65033					
	136	Capital gains on Securities held for >= 6 months and <= 12 months	64034			65034					
	137	Capital gains arising on disposal of immovable property held upto 1 year	64035		10%	65035					
	138	Capital gains arising on disposal of immovable property held for > 1 year and upto 2 years	64036		5%	65036					
	139	Purchase of Locally Produced Ethane Oil	310431		2%	920208					
140	Number of Pakistan used for High & Tax (payable under Clause (72A))	310432	Nos.		3500	920209					
141	Total				9202						
Tax Computation	141	Source	Code	Receipts/Value	Rate	Code	Tax Due				
	142	Dividend Income for Banks only	64032		10%	65032					
	143	Total of Final and Fixed Tax Due				94592					
	144	Tax Collected/Deducted as Final Tax				94591					
	145	Balance Final and Fixed Tax Payable/Refundable to be transferred to Net Tax Payable				6699					
	146	Gross Tax on taxable income				9201					
	147	Tax Credits & Provisions other than u/s 65B, 65D & 65E				9249					
	148	Un-adjusted tax u/s 113 for previous 3-years				9250					
	149	Difference of minimum tax chargeable on certain business transactions				9303					
	150	a) Do you fall under PTR Regime	Yes	No			Eligible				
151	b) In order to Determine your eligibility for availing Normal Tax Regime. Click Annex N - 1	Yes	No			Partially Eligible					
152	Adjustment of unadjusted minimum tax paid in previous 3 years. (Subject to a max. of 143 minus 144)					920201					
153	Difference of minimum tax chargeable u/s 113 (140) minus 143 minus 144 plus 145 minus 146, if greater then zero, else zero										
154	(i) Total Turnover			(ii) Reduction (%)	%	9217					
155	(iii) Minimum tax @ 0.5%			(iv) Net Minimum tax							
156	Un-adjusted tax u/s 113 to be carried forward				9218						
157	Balance tax chargeable on taxable income [143 minus 144 minus 145 plus 146]				9497						
158	Total Tax Payable (151 plus 140)				9399						
159	Total Tax Credits u/s 65B, 65D & 65E (Annex C-1)				9498						
160	Balance Tax payable (If 152 - 153 > 0 then 152 - 153) else zero				9299						
161	Tax Already paid including Adjustments	Annex C-1			9499						
162	Net Tax Payable [154 minus 155]				9991						
163	Tax Paid as per CPR No.				9471						
164	Net Tax Refundable; may be credited to my bank account as under:				9999						
165	Bank										
166	City										
167	Branch Name & Code										
168	A/C Number										
169	WWF Payable				9308						
Accounts Required	170	Attach copy of Audited Accounts and notes thereto. Blank or incomplete attachments will render the return invalid.									
	171										
	172										
Declaration	173	I, _____ holder of CNIC _____									
	174	in my capacity as Principal Officer/Trustee /Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of the 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, Income Tax Rules, 2002 and the Companies Ordinance 1984.									
175	Date : _____	Signature									

(* Relevant clause to be selected from the dropdown list at the time of e-Filing of the return



Annex A - 1 Depreciation, Initial Allowance and Amortization


2013
A - 1

NTN 0

CNIC for Individual 0

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	320312		-			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												

Signature _____

	Annex B-1 Carry forward and brought forward of Unabsorbed Depreciation, Initial Allowance, Amortization and Business Losses (Other than Speculation Business)	2013
		B-1

NTN		Reg/Inc No.	
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Particulars	Code	Amount (Rs.)
1. (a) Business income/(loss) for the year after depreciation and amortization	261111	
(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	261112	
(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)]	261114	
2. Breakup of balance income/(loss) for the year after depreciation and amortization:	261211	
(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	261311	
(a) Business income/(loss) for the year before depreciation and amortization [from 2(a) above]	261312	
(b) Adjustment of brought forward business losses	261313	
(c) Adjustment of losses of subsidiary	261314	
(d) Adjustment of depreciation including unabsorbed depreciation brought forward	261315	
(e) Adjustment of amortization including unabsorbed amortization brought forward	261316	
(f) Balance business Income after adjustment transferred to Return of Total Income [3(a) minus 3(b) minus 3(c) minus 3(d) minus 3(e), if greater than zero, else Nil]	261317	
(g) Balance business loss after adjustment carry forward [3(a) minus 3(b) minus 3(c) minus 3(d) minus 3(e), if less than zero, else Nil]	261318	

	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 (not available for carry forward) /Attributable to PTR income	Balance carried forward
			Taxpayers own	Of amalgamating company			
			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		262422					

5. Details / breakup of un-absorbed depreciation brought forward and carried forward							
(a)	B/Forward	319288					
(b)	Current year	319288					
Total		262513					

6. Details / breakup of un-absorbed amortization brought forward and carried forward							
(a)	B/Forward	319287					
(b)	Current year	319287					
Total		262613					

7. Details / breakup of losses of subsidiaries brought forward and carried forward							
(a)	Current year - 2 Year	3904					
(b)	Current year - 1 Year	3904					
(c)	Current year	3904					
Total		262714					

Signature: _____

FBR Pakistani					Annex C-1 Tax Already Paid Including Adjustments (Including Surcharge)		2013 C-1		
NTN <input type="text"/>			Reg/Inc No. <input type="text"/>						
Particulars							Code	Amount of Tax paid (Rs.)	
Advance Tax U/S 147(1) (Cash Payments)									
1.	First installment	CPR No.		Evidence of payment attached		94611			
2.	Second installment	CPR No.		Evidence of payment attached		94612			
3.	Third installment	CPR No.		Evidence of payment attached		94613			
4.	Fourth installment	CPR No.		Evidence of payment attached		94614			
5.	Sub-Total [Add 1 to 4]					9461			
Advance Tax U/S 147(5B) (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/Deducted at Source (Other than tax collected/deducted on receipts/value of goods subject to final taxation)							Amount of Tax deducted (Rs.)		
11.	On import of goods (other than tax deduction treated as Final Tax)			Evidence of payment attached		94019			
12.	On Import of CBU motor vehicle by manufacturers			Evidence of payment attached		94018			
13.	On Realization of Export proceeds (other than tax deduction treated as final tax)			Evidence of payment attached		94020			
14.	On dividend Income					94039			
15.	On sale or Transfer of Immovable Property @ 0.5% u/s 236C					94040			
16.	On Sale to traders and distributors u/s 153A @ 0.5%					94041			
17.	On disposal of listed securities u/s 100B (Collected by NCCPL)					94042			
18.	On profit on debt			Evidence of payment attached		94049			
	Certificate/Account No. etc.	Bank	Branch	Share%		94049			
						94049			
						94049			
19.	On Government securities			Evidence of payment attached		94043			
20.	On payments received by non-resident			Evidence of payment attached		940539			
21.	On payments for goods			Evidence of payment attached		940619			
22.	On payments for services			Evidence of payment attached		940629			
23.	On payments for execution of contracts			Evidence of payment attached		940630			
24.	On property income			Evidence of payment attached		?????			
25.	On cash withdrawal from bank			Evidence of payment attached		94119			
	Certificate/Account No. etc.	Bank	Branch	Share%		94119			
						94119			
						94119			
26.	On certain transactions in bank			Evidence of payment attached		94120			
27.	On registration of new locally manufactured motor vehicle			Evidence of payment attached		94118			
	Registration No.	Engine / Seating Capacity	Owner's Name	Manufacturer Particulars		94179			
						94179			
						94179			
28.	On commission paid to members of stock exchange			Evidence of payment attached		94059			
29.	On trading of shares at a Stock Exchange			Evidence of payment attached		94138			
30.	On financing of carry over trade			Evidence of payment attached		94139			
31.	With motor vehicle tax (Other than goods transport vehicles)			Evidence of payment attached		94149			
	Registration No.	Engine / Seating Capacity	Owner's Name	Share%		94149			
						94149			
						94149			
32.	With bill for electricity consumption			Evidence of payment attached		94159			
	Consumer No.	Subscriber's CNIC	Subscriber's Name	Share%		94159			
						94159			
						94159			
33.	With telephone bills, mobile phone and pre-paid cards			Evidence of payment attached		94169			
	Number	Subscriber's CNIC	Subscriber's Name	Share%		94169			
						94169			
						94169			
34.	On sale by auction					94180			
35.	On purchase of domestic air travel ticket			Evidence of payment attached		94121			
36.	Others								
37.	Sub-Total [Add 11 to 36]					94599			
Adjustment of Prior Year(s) Refunds Determined by Department									
38 Refund adjustments (To the extent adjustment is required against the current year's tax payable, if any)									
	Refund Assessed		Previous Adjustments		Available for Adjustment	Current Adjustment			
	Tax Year	Amount (Rs.)	Tax Year	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)			
(a)						94981			
(b)						94981			
(c)						94981			
(d)	Sub-Total [Add 38(a) to 38(c)]			Evidence of refund due attached		9498			
Total Tax Already Paid Including Adjustments									
39.	Transfer to the Return of Income [Add 5 plus 10 plus 37 plus 38(d)]					9499			
Workers Welfare Fund Already Paid									
40.	CPR No.			Evidence of payment attached		9495			
Signature _____									



Annex D-1 Breakup of Sales in case of Multiple Business

**2013
D-1**

Reg./Inc. No.		NTN	
Taxpayer Name		Tax Year	2013
Business Name		RTO/LTU	

Sr.	Business Name & Business Activity		Sales	Cost of Sales	Gross Profit/Loss
	(1)		(2)	(3)	(4) = (2) - (3)
1	Business Name				
	Business Acitivity				
2	Business Name				
	Business Acitivity				
3	Business Name				
	Business Acitivity				
4	Business Name				
	Business Acitivity				
5	Business Name				
	Business Acitivity				
Total [to be reconciled with Sr. 15 & 32 of the Main Return (IT-1)]					
Signature:					

Note : Grey blank 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		RTO/LTU	

Assets		Code	Amount	Liabilities		Code	Amount
1	Fixed Assets	8199		18	Capital	8699	
2	Land	8101		19	Paid-up Capital	8621	
3	Building	8111		20	Reserves	8641	
4	Plant & Machinery	812101		21	Accumulated Profits	8661	
5	Capital Work-in-Progress	8181		22	Surplus on Revaluation	8671	
6	Motor Vehicles	8131		23	Long Term Liabilities	8799	
7	Office Equipment	812109		24	Long Term Loans	8701	
8	Furniture & Fixtures	812103		25	Deferred Liabilities	8711	
9	Current Assets	8299		26	Current Liabilities	8899	
10	Investments	8251		27	Trade & Other Payables	8801	
11	Cash & Cash Equivalent	8201		28	Short Term Loans	8821	
12	Stock in Trade/Stores/Spares	8221		29	Other Liabilities	8901	
13	Trade Receivables	8231		30	Total Capital & Liabilities	8999	
14	Advances/Deposits/Prepayments/Other Receivables	8241					
15	Intangible assets	8401					
16	Other Assets	8402					
17	Total Assets	8499					

Signature: _____



Annex F-1 Foreign Income

**2013
F-1**

Reg./Inc. No.		NTN	
Taxpayer Name		Tax Year	2013
Business Name		RTO/LTU	

Particulars	Code Salary Income Amount (Rs.)	Code Business Income Amount (Rs.)	Code Property Income Amount (Rs.)	Code Capital Gains Amount (Rs.)	Code Other sources Amount (Rs.)
1. Foreign income/loss for the year					
Name of country					
(a) _____	6311	6331	6321	6341	6351
(b) _____	6312	6332	6322	6342	6352
(c) _____	6313	6333	6323	6343	6353
(d) Sub-total [Add 1(a) to 1(c)]	6319	6339	6329	6349	6359
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	6319	6339	6329	6349	6359
3. B/F losses * transferred from 6(b) below	63177	63377	63277	63477	63577
* under the respective head adjusted against the income under that head for the year					
4. Balance income [2 minus 3]	6320	6340	6330	6350	6360
Transfer to return of income					
5. Foreign taxes paid on above foreign income	6381	6383	6382	6384	6385
6. Details / breakup of foreign losses brought forward and carried forward					
(a) Foreign losses brought forward					
Tax year					
(i) _____	63176	63376	63276	63476	63576
(ii) _____	63175	63375	63275	63475	63575
(iii) _____	63174	63374	63274	63474	63574
(iv) _____	63173	63373	63273	63473	63573
(v) _____	63172	63372	63272	63472	63572
(vi) _____	63171	63371	63271	63471	63571
(vii) Sub-total [Add 6(a)(i) to 6(a)(vi)]	6137	6337	6327	6347	6357
(b) Adjusted against income transferred to 3 above	63177	63377	63277	63477	63577
(c) Losses lapsed	63178	63378	63278	63478	63578
(d) Loss for the year transferred from 1(d) above	6319	6339	6329	6349	6359
(e) Foreign losses carried forward [6(a)(vii) minus 6(b) minus 6(c) plus 6(d)]	6318	6338	6328	6348	6358

7. Application for foreign tax credit Attached Yes 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		RTO/LTU	

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 Yes If, "Yes" Details Attached Yes No

Documents and records maintained in support of income from other sources declared

9. _____
10. _____
11. _____
12. _____
13. _____

Date : _____

Signature _____




Annex H-1
Stock Detail


2013
H-1

Taxpayer Name		NTN	
Reg./Inc. No.		Tax Year	2013
Business Name		RTO/LTU	

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					


Signature

		Annex J-1					2013	
		TRANSACTIONS WITH NON RESIDENTS (TO BE FILLED BY TAXPAYERS WHOSE TRANSACTIONS, IN AGGREGATE, WITH NON-RESIDENTS ARE MORE THAN 50 MILLION DURING THE TAX YEAR)					J-1	
Reg/Inc No.							NTN	
Taxpayer Name							Tax Year	
Business Name							RTO/LTU	
Type	Sr.	Description	Name of Non-Resident	Address	Country	Revenue From Non-Resident	Expenditure to Non-Resident	
Intangible Property	1	Rents, 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	Dividends (common stock, preferred stock or deemed dividend)						
	9	Insurance						
	10	Guarantees provided to or from a non-resident						
	11	Others including derivatives						
	12	Reimbursement of expenses at cost						
Loans & Investments						Beginning Balance	Closing Balance	
	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, swap, barter, bonus, discount etc. ?					Yes <input type="checkbox"/>	No <input type="checkbox"/>
	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 <input type="checkbox"/>	No <input type="checkbox"/>
	25	Did a non-resident participate directly or indirectly in your capital, management or control during the tax year?					Yes <input type="checkbox"/>	No <input type="checkbox"/>
	26	State the number of associates with which you had dealings during the tax year.						
Date : _____							<u>Signature</u>	


		Annex - K-1				2013	
		Bifurcation of Income/(Loss) from business attributable to Sales/Receipts etc. subject to Final Taxation				K-1	
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 L-1		2013	
		Admissible/Inadmissible Deductions and Adjustments		L-1	
Taxpayer Name					
NTN			Reg/Inc No		
Admissible Deductions/ Adjustments	Sr.	Particulars	Code	Amount (Rs.)	
	1	Tax Amortization	31901		
	2	Tax Depreciation	31902		
	3	Tax Loss on disposal of depreciable assets/intangibles	31903		
	4	Income/(Loss) relating to Final and Fixed tax [Transfer from Annex J-1]	31904		
	5	Any other (please specify)	31905		
	6	Total [Add 1 to 5] to be transferred to Sr-77 of main return	31900		
Deductions not allowed / inadmissible	7	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		
	8	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		
	9	Entertainment expenditure in excess of prescribed limits	319103		
	10	Contribution to an un-recognized provident fund, pension fund, superannuation fund or gratuity fund	319104		
	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"	319105		
	12	Fine or penalty for the violation of any law, rule or regulation	319106		
	13	Personal expenditure	319107		
	14	Provisions or amounts carried to reserves or funds etc. or capitalised in any way	319108		
	15	Profit on debt, brokerage, commission, salary or other remuneration paid by an AOP to its members	319109		
	16	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		
	17	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)	319111		
	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	319112		
	19	Capital expenditure	319113		
	20	Provisions for bad debts, obsolete stocks, etc.	319114		
	21	Provisions for Workers Participation Fund	319115		
	22	Apportionment of expenditure including profit on debt, financial cost and lease payments relatable or attributable to non-business activities [Transfer from Annex K-1]	319116		
	23	Mark-up on lease financing	319117		
	24	Tax Gain on disposal of Intangibles	319118		
	25	Tax Gain on disposal of Assets	319119		
	26	Accounting pre-commencement expenditure written off	319120		
	27	Accounting loss on disposal of depreciable assets / intangibles	319121		
	28	Accounting amortization	319122		
	29	Accounting depreciation	319123		
	30	Any other (please specify)	319124		
		31	Total [Add 7 to 30] to be transferred to Sr-76 of main return	319100	
	Signature _____				


		Annex M - 1				2013
		Determination of minimum Tax Payable on certain transactions				M - 1
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	0	0	0	0	0
2	Taxable Income [Transferred from Sr-91]					0
3	Income relateable to the transactions subject to payment of minimum tax					0
	a. Calculated on actual basis	0	0	0	0	0
	b. Calculated on proportionate basis	0	0	0	0	0
4	Proportionate tax	0	0	0	0	0
5	Minimum Tax					0
	a) Rate of Minimum Tax	3%	5%	2%	6%	0
	b) Minimum Tax [5(a) * (1)]	0	0	0	0	0
6	Higher of (4) and 5(b)	0	0	0	0	0
7	Difference of minimum Tax Payable on business transactions (Transfer to Sr. 146 of Main Return)					0
Signature _____						

Annex N-1				2013	
Request of Taxpayers falling under PTR Regime for availing Normal Tax Regime (NTR)				N - 1	
Taxpayer Name				NTN	
CNIC/Reg.No.				Tax Year	
Business Name				RTO/LTU	
		Imports u/s 148(7)	Exports u/s 154(4)	Sales/ Payments u/s 153(1) & u/s 169(1)b	TOTAL
Sr.	Description				
(1)	(2)	(3)	(4)	(5)	(6) = (3 + 4 + 5)
1	Net Sales (Transferred from Sr-7 of Main Return)				0
2	Total Tax Payable (Trasferred from Sr-151 of Main Return)				0
3	Value of Import/Export & Indent Comm/Sale of Goods subject to collection/deduction of tax at source	0	0	0	0
4	Actual value of Sales/Exports				0
5	Tax Collected/Collectable/Deducted /Deductible at Source	0	0	0	0
6	Proportionate Tax Payable [(4 / 1) * 2]	0	0	0	0
7	%age of Tax Deducted at Source for Qulaifying for NTR	60%	50%	70%	
8	Minimum Tax required for eligibility for NTR (8 = 5 * 7)	0	0	0	
9	If (8) Less than or equlas to (6) then Qualified for NTR (Yes); (Transfer to Sr. 147 of Main Return)	Yes	Yes	Yes	Yes
<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.</p>					
Signature _____					

		Annex O-1		2013
		Tax Credits u/s 65B, 65D & 65E		O - 1
Taxpayer Name				
NTN			Reg/Inc No	
Tax Credit u/s 65B	Sr.	Descriptions	Code	Amount (Rs.)
	1	Taxable Income subject to Final Taxation of the Industrial Undertaking eligible to tax credit u/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 u/s 65B	32003	
	4	Tax on above income (including Minimum Tax u/s 113)	32004	
	5	Total Tax (2 + 4)	32005	-
	6	Amount Invested	32006	
	7	Whether Investment wholly made through equity (Yes/No)	32007	
	8	Tax Credit Allowable	32008	-
	9	Admissible Tax Credit	32009	-
	10	Tax Credit to be C/F	32010	-
	11	B/F Tax Credit Allowable	32011	-
	12	B/F Tax Credit	32012	
	13	B/F Tax Credit Admissible	32013	-
	14	Total Tax Credit Admissible during the year	32014	-
	15	Tax Credit to be C/F	32015	-
16	Total Tax Credit to be C/F	32016	-	
Tax Credit u/s 65D	17	Taxable Income subject to Final Taxation of the Industrial Undertaking eligible to tax credit u/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 u/s 65D	32019	
	20	Tax on above income (including Minimum Tax u/s 113)	32020	
	21	Total Tax (18 + 20)	32021	-
	22	Amount Invested	32022	
	23	Tax Credit Allowable	32023	-
	24	Admissible Tax Credit	32024	-
Tax Credit u/s 65E	25	Equity in respect of new Plant & Machinery/Project	32032	
	26	Total Equity of the Company (including equity in column 25)	32033	
	27	Whether Separate Accounts Maintained (Yes/No)	32034	
	If 27 is 'Yes' then			
	28	Taxable Income in respect of new Plant & Machinery/Project	32035	
	29	Tax on above income (including Minimum Tax u/s 113)	32036	
	30	Tax credit allowable	32037	-
	If 27 is 'No'			
	31	Taxable Income in respect of the Company	32038	
	32	Tax on above income (including Minimum Tax u/s 113)	32039	
33	Tax credit allowable	32040	-	
34	Total Tax Credit Admissible during the year	32041	-	
	35	Tax Credit u/s 65B, 65D & 65E to be transferred to Sr. 153	320100	-
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