GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE

Islamabad, 26th August, 2008

NOTIFICATION

(Income Tax)

S. R. O. 891(I)/2008.- 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 previously published as required by sub-section (3) of the said section, namely:-

In the aforesaid Rules, in Part-IV of the Second Schedule, after Annexure-XII (key information, for companies), the following shall be inserted as Annexure-XIII, namely:-

RETURN OF TOTAL INCOME/STATEMENT OF FINAL TAXATION
UNDER THE INCOME TAX ORDINANCE, 2001 (FOR COMPANY)

N° | **IT-1**

Registration

1	Taxpayer's Name		NTN	
			Reg/Inc No.	
2	Bussiness Name		Tax Year	2008
3	Business Address	City	Res. Status	Resident / Non-Resident
4	Principal Activity	Code	Revised	N°
5	Representative	NTN / Name	Assessed	N°

Share Holding

	NTN	Top 10 Share Holders' Names	%	Capital	NTN	Top 10 Share Holders' Names	%	Capital
6								
						Remaining Share Holders		
						Total	100%	

Manufacturing/ Trading Account (Including Final/Fixed Tax)

	Items	Code	Amount
7	Net Sales	3101	
8	Gross Domestic Sales	31011	
9	Domestic Commission/Brokerage	31021	
10	Gross Exports	31012	
11	Foreign Commission/Brokerage	31022	
12	Rebates/Duty Drawbacks	3107	
13	Cost of Sales	3116	
14	Local Raw Material/ Components	310411	
15	Imported Raw Material/ Components	310421	
16	Salaries,Wages	311101	
17	Power	311102	
18	Fuel	311103	
19	Stores/Spares	311106	
20	Insurance	311107	
21	Repair & Maintenance	311108	
22	Other Expenses	311118	
23	Accounting Amortization	3114	
24	Accounting Depreciation	3115	
25	Opening Stock	3117	
26	Finished Goods Purchases (Local)	310412	
27	Finished Goods Purchases (Imports)	310422	
28	Closing Stock	3118	
29	Gross Profit/ (Loss)	3119	

Profit & Loss Account (Including Final/Fixed Tax)

	Items	Code	Amount
30	Gross Receipts	3139	
31	Markup/ Interest (for Financial Institutions)	31311	
32	Leasing	31312	
33	Oil & Gas Exploration	31313	
34	Telecommunication	31314	
35	Insurance	31315	
36	Accounting Gain on Disposal of Intangibles	3135	
37	Accounting Gain on Disposal of Assets	3136	
38	Other Revenues/ Fee/ Charges for Services etc.	3131	
39	Management, Administrative, Selling & Financial expenses	3189	
40	Rent/ Rates/ Taxes	3141	
41	Salaries & Wages	3144	
42	Travelling/ Conveyance	3145	
43	Electricity/ Water/ Gas	3148	
44	Communication Charges	3154	
45	Repairs & Maintenance	3153	
46	Stationery/ Office Supplies	3155	
47	Advertisement/ Publicity/ Promotion	3157	
48	Insurance	3159	
49	Professional Charges	3160	
50	Profit on Debt (Markup/Interest)	3161	
51	Donations	3163	
52	Directors' Fees	3177	
53	Workers Profit Participation Fund	3179	
54	Loss on Disposal of Intangibles	3185	
55	Loss on Disposal of Assets	3186	
56	Accounting Amortization	3187	
57	Accounting Depreciation	3188	
58	Bad Debts Provision	31811	
59	Obsolete Stocks/Stores/Spares Provision	31812	
60	Diminution in Value of Investments Provision	31813	
61	Bad Debts Written Off	31821	
62	Obsolete Stocks/Stores/Spares Written Off	31822	
63	Selling expenses(Freight outwards etc.)	31080	
64	Others	3170	
65	Net Profit/ (Loss)	3190	

Adjustments

	Items	Code	Amount
66	Inadmissible Expenses (Including proportionate expenses relating to PTR)	3191	
67	Tax Gain on disposal of Intangibles	319135	
68	Tax Gain on disposal of Assessts	319136	
69	Other Inadmissible Expenses	319198	
70	Admissible Deductions	3192	
71	Tax Amortization	319287	
72	Tax Depreciation	319288	
73	Other Admissible Deductions	319298	
74	Income/(Loss) relating to Final and Fixed tax	3199	
75	Loss for the year surrendered to Holding Company	3901	
76	Loss acquired from Subsidiary Company and Adjusted	3902	
77	Brought Forward Loss Adjusted/(Loss for the year Carry Forward)	3990	

Total / Taxable Income Computation

	Items	Code	Amount
78	Total Income/ (Loss)	9099	
79	Business Income/(Loss)	3999	
80	Capital Gains	4999	
81	Other Sources Income/ (Loss)	5999	
82	Foreign Income/ (Loss)	6399	
83	Deductible Allowances	9139	
84	Zakat	9121	
85	Workers Welfare Fund	9122	
86	Charitable Donations Admissible for Straight Deduction	9124	
87	Taxable Income/ (Loss)	9199	
88	Exempt Income	6199	
89	Property Income	6102	
90	Business Income	6103	
91	Capital Gains	6104	
92	Other Sources Income/ (Loss)	6105	

Balance Sheet

	Liabilities	Code	Amount
93	Capital	8699	
94	Paid-up Capital	8621	
95	Reserves	8641	
96	Accumulated Profits	8661	
97	Surplus on Revaluation	8671	
98	Long Term Liabilities	8799	
99	Long Term Loans	8701	
100	Deferred Liabilities	8711	
101	Current Liabilities	8899	
102	Trade & Other Payables	8801	
103	Short Term Loans	8821	
104	Other Liabilities	8901	
105	Total Capital & Liabilities	8999	
	Assets	**Code**	**Amount**
106	Fixed Assets	8199	
107	Land	8101	
108	Building	8111	
109	Plant & Machinery	812101	
110	Capital Work-in-Progress	8181	
111	Motor Vehicles	8131	
112	Office Equipment	812109	
113	Furniture & Fixtures	812103	
114	Current Assets	8299	
115	Investments	8251	
116	Cash & Cash Equivalents	8201	
117	Stock in Trade/Stores/Spares	8221	
118	Trade Receivables	8231	
119	Advances/Deposits/Prepayments/Other Receivables	8241	
120	Intangible assets	8401	
121	Other Assets	8402	
122	Total Assets	8499	

Final Tax Statement U/s 115(4)

	Source	Code	Receipts/ Value	Rate	Code	Tax Due
123	Imports	64011		5%	65011	
124		64012		1%	65012	
125		64013		2%	65013	
126		64014		0.5%	65014	
127		64015			65015	
128	Gas consumption by CNG Station	64021		4%	65021	
129	Royalties/Fees	640511		15%	650511	
130		640512			650512	
131	Contracts (Non-Resident)	640521		6%	650521	
132	Supply of Goods	640611		3.50%	650611	
133		640612		1.50%	650612	
134		640613			650613	
135	Payment to Ginners for supply of cotton lint.	640614		1%	650614	
136	Contracts (Resident)	640631		6%	650631	
137		640632			650632	
138	Transport Services	64142		2%	65142	
139	Exports/ Indenting Commission/	64071		1%	65071	
140	Export Services	64072		0.75%	65072	
141		64073		0.50%	65073	
142	Foreign Indenting Commission	64075		5%	65075	
143	Property Income	64081		5%	65081	
144	Prizes	64091		10%	65091	
145	Winnings	64092		20%	65092	
146	Petroleum Commission	64101		10%	65101	
147	Brokerage/Commission	64121		10%	65121	
148	Advertising Commission	64122		5%	65122	
149	Stock Exchange Commission	64131		0.01%	65131	
150	Goods Transport Vehicles	64141			65141	
151	**Total**				6599	

Fixed Tax

	Source	Code	Receipts/Value	Rate	Code	Tax Due
152	Property Income not subject to WHT	210101		5%	920235	
153	Purchase of Locally Produced Edible Oil	310431		1%	920208	
154	Services rendered / contracts executed outside Pakistan	210102		1%	920236	
155	**Total**				9202	

Tax Computation

			Code	
156	Total of Final & Fixed Tax (151+155)		94592	
157	Tax Paid/ Deducted		94591	
158	Tax Payable/ Refundable to be transferred to Net Tax Payable		6699	
159	Gross Tax	@	9201	
160	Tax Reductions, Credits & Averaging		9249	
161	Business Turnover		310101	
162	Minimum Tax	0.5%	920201	
163	Mimimum Tax Exemptions/ Reductions		9217	
164	Adjustment of Minimum Tax		9497	
165	Final Tax on Business Turnover		6598	
166	Net Minimum Tax Payable		9203	
167	Net Tax		9299	
168	Tax Already Paid Including Adjustments		9499	

Payment/ Refund

			Code	
169	Net Tax Payable		99991	
170	Tax Paid as per CPR No.		9471	
171	Net Tax Refundable; may be credited to my bank account as under:		9999	
172	Bank			
173	Branch Name & Code			
174	Branch Name & Code			
175	WWF Paid with Return as per CPR No.		9308	

I, ____________________, holder of CNIC ____________________, 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) is correct, complete and in accordance with the provisions of the Income Tax Ordinance, 2001, Income Tax Rules, 2002 and the Companies Ordinance 1984.

Date : __________ (dd/mm/yyyy) **Signatures**

Attach copy of accounts as required under the law/rules. ☐ Attached

Note : Grey blank fields are for official use

Annex-A
Depreciation, Initial Allowance and Amortization

Tax Year 2008

A

NTN

Reg/Inc/CNIC No.

S. No.	Depreciable Assets Particulars/Description	Code	Brought forward Written Down Value	Additions	(Deletions)	Total	Initial Allowance on additions, if any		Depreciation Total / Annual		Depreciation Business Use		Written Down Value carried forward
			Amount (Rs)	Amount (Rs)	Amount (Rs)	Amount (Rs)	Rate	Amount (Rs)	Rate	Amount (Rs)	Extent	Amount (Rs)	Amount (Rs)
1.	**Building (all types)**	8111					**50%**		**10%**		**100%**		
2.	**Furniture including fittings**	812103					**0%**		**15%**		**100%**		
3.	**Machinery and plant (not otherwise specified)**	812101					**50%**		**15%**		**100%**		
4	**Motor vehicles plying for hire**	81312					**50%**		**15%**		**100%**		
5	**Motor vehicles not plying for hire**	81311					**0%**		**15%**		**100%**		
6	**Ships**	81313					**50%**		**15%**		**100%**		
7	**Technical or professional books**	812104					**50%**		**15%**		**100%**		
8	**Computer hardware including printer, monitor and allied items**	812102					**50%**		**30%**		**100%**		
9	**Machinery and equipment used in manufacture of IT products**	812108					**50%**		**30%**		**100%**		
10	**Air crafts and aero engines**	81314					**50%**		**30%**		**100%**		
11	**Below ground installations of mineral oil concerns**	812105					**0%**		**100%**		**100%**		
12	**Off shore platforms and production installations of mineral oil concerns**	812107					**50%**		**20%**		**100%**		
	Total												

S. No.	Intangibles Particulars/Description	Code	Acquired on (Date)	Useful Life		Original Cost		Amortization Annual	Amortization Business Use		Actual Usage		Remarks
			dd/mm/yyyy	Year(s)		Amount (Rs)		Amount (Rs)	Extent	Amount (Rs)	Days	Amount (Rs)	
1.	**Intangibles**	8141											
2.	**Any expenditure providing advantage or benefit for a period**	8161											
3.	**Others**	8162											
	Total												

Signatures

Annex-B

Carry forward and brought forward of Unabsorbed Depreciation, Initial Allowance, Amortization and Business Losses (Other than Speculation Business)

Tax Year 2008

B

NTN | | Reg/Inc/CNIC No. |

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 adjustement 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	261113	
(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	261212	
(b)	Depreciation for the year including unabsorbed depreciation brought forward	261213	
(c)	Amortization for the year including unabsorbed amortization brought forward	261214	
3.	**Details of adjustments of brought forward business losses, losses of subsidiary, depreciation and amortization including unabsorbed depreciation and amortizaton**	261311	
(a)	Business income/(loss) for the year before depreciation and amotization [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 adjsutment 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 adjsutment 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) /Attributtable to PTR income	Balance carried forward
			Taxpayers own	Of amalgamating company			
			Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
4.	**Details / breakup of business losses brought forward and carried forward**						
(a)	**1998-99**	262411					
(b)	**1999-00**	262412					
(c)	**2000-01**	262413					
(d)	**2001-02**	262414					
(e)	**2002-03**	262415					
(f)	**2003**	262416					
(g)	**2004**	262417					
(h)	**2005**	262418					
(i)	**2006**	262419					
(j)	**2007**	262420					
(k)	Current year	262421					
	Total	262422					
5.	**Details / breakup of un-absorbed depreciation brought forward and carried forward**						
(a)	B/Forward	262511					
(b)	Current year	262512					
	Total	262513					
6.	**Details / breakup of un-absorbed amortization brought forward and carried forward**						
(a)	B/Forward	262611					
(b)	Current year	262612					
	Total	262613					
7.	**Details / breakup of losses of subsidiaries brought forward and carried forward**						
(a)	**2006**	262711					
(b)	**2007**	262712					
(c)	Current year	262713					
	Total	262714					

Signature ____________

Annex-C

Tax Already Paid Including Adjustments

Tax Year 2008

C

NTN | Reg/Inc/CNIC No.

Particulars				Code	Amount of Tax paid (Rs.)
Advance Tax					
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	

Tax Collected/Deducted at Source (Other than tax collected/deducted on receipts/value of goods subject to final taxation)					**Amount of Tax deducted (Rs.)**
6. On import of goods			Evidence of payment attached	94019	
7. On dividend Income				94020	
8. From salary				94029	
9. On profit on debt			Evidence of payment attached		
Certificate/Account No. etc.	Bank	Branch	Share%		
				94049	
				94049	
				94049	
10. On Government securities			Evidence of payment attached	940538	
11. On payments received by non-resident			Evidence of payment attached	940539	
12. On Import of CBU motor vehicle by manufacturers			Evidence of payment attached	940540	
13. On payments for goods			Evidence of payment attached	940619	
14. On payments for services			Evidence of payment attached	940629	
15. On payments for execution of contracts			Evidence of payment attached	940630	
16. On withdrawal from pension fund			Evidence of payment attached	94028	
17. On cash withdrawal from bank			Evidence of payment attached		
Certificate/Account No. etc.	Bank	Branch	Share%		
				94119	
				94119	
				94119	
18. On trading of shares at a Stock Exchange			Evidence of payment attached	94138	
19. On financing of carry over trade			Evidence of payment attached	94139	
20. With motor vehicle tax (Other than goods transport vehicles)			Evidence of payment attached		
Registration No.	Engine / Seating Capacity	Owner's Name	Share%		
				94149	
				94149	
				94149	
21. Tax Collected by car manufacturer			Evidence of payment attached		
Registration No.	Engine / Seating Capacity	Owner's Name	Manufacturer Prticulars		
				94179	
				94179	
				94179	
22. With bill for electricity consumption			Evidence of payment attached		
Consumer No.	Subscriber's CNIC	Subscriber's Name	Share%		
				94159	
				94159	
				94159	
23. With telephone bills, mobile phone and pre-paid cards			Evidence of payment attached		
Number	Subscriber's CNIC	Subscriber's Name	Share%		
				94169	
				94169	
				94169	
24. Others					
25. **Sub-Total [Add 6 to 24]**				94599	

Adjustment of Prior Year(s) Refunds Determined by Department

26. Refund adjustments (To the extent adjustment is required against the current year's tax payable, if any)

	Refund Assessed		Previous Adjustments		Available for Adjustment		Total
	Tax Year	Amount (Rs.)	Tax Year	Amount (Rs.)	Amount (Rs.)		Amount (Rs.)
(a)						94981	
(b)						94981	
(c)						94981	
(d)	**Sub-Total [Add 26(a) to 26(c)]**			Evidence of refund due attached		9498	

Total Tax Already Paid Including Adjustments		
27. Transfer to the Return of Income [Add 5 plus 25 plus 26(d)]	9499	
Workers Welfare Fund Already Paid		
28. **CPR No.** Evidence of payment attached	9308	

Signatures__________________________

RETURN OF TOTAL INCOME/STATEMENT OF FINAL TAXATION

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

IT-2 (Page 1 of 2)

Registration

	CNIC (for Individual)		NTN			
1	Taxpayer's Name		Gender	Male		Female
2	Bussines Name		Year Ending			
3	Business Address		Tax Year	**2008**		
4	Res. Address		Person	**IND**		**AOP**
5	E-Mail Address	Phone	Res. Status	Non-Res.		Resident
6	Principal Activity	Code	Birth Date			
7	Employer	NTN / Name	Revised N°			
8	Representative	NTN / Name	RTO/LTU			

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
9	Gross Sales	3101	
10	Cost of Sales [11 + 12 + 13 - 14]	3116	
11	Opening Stock	3117	
12	Purchases	3104	
13	Manufacturing/ Trading Expenses	3111	
14	Closing Stock	3118	
15	Gross Profit/ (Loss) [9-10]	3119	
16	Other Revenues/ Fee/ Charges for Services	3131	
17	Profit & Loss Expenses	3170	
18	Net Profit/ (Loss) [(15 + 16) - 17]	3190	

Adjustments

19	Inadmissible Expenses (Including proportionate expenses relating to PTR)	3191	
20	Admissible Deductions (Attach Annex-A for Tax Depreciation) ☐	3192	
21	Income/(Loss) relating to Final and Fixed tax	3199	
22	Brought Forward Loss Adjusted/(Loss for the year Carry Forward) Attach Annex-B) ☐	3990	

Total / Taxable Income Computation

23	Total Income [Sum of 24 to 28]	9099	
24	Salary Income including Arrears	1999	
25	Business Income/ (Loss) [(18 + 19) - 20-21-22]	3999	
26	Capital Gains	4999	
27	Other Sources Income/ (Loss)	5999	
28	Foreign Income/ (Loss)	6399	
29	Deductible Allowances [30 + 31 + 32]	9139	
30	Zakat	9121	
31	Workers Welfare Fund	9122	
32	Charitable donations admissible for straight deduction	9124	
33	Exempt Income [Sum of 34 to 37]	6199	
34	Salary Income	6101	
35	Business Income	6103	
36	Capital Gains	6104	
37	Other Sources Income/ (Loss)	6105	
38	Taxable Income/ (Loss) [23 -29]	9199	

Tax Computation

39	Gross Tax @	9201	
40	Tax Reductions, Credits & Averaging	9249	
41	Minimum Tax (Section 235(4))	920201	
42	Tax Already Paid including Adjustments (Attach Annex-C) ☐	9499	
43	Tax Payable/ Refundable (transferred from Final/ Fixed Tax)	4594	

Payment / Refund

44	Net Tax Payable [(39 - 40 - 42) + 43]	99991	
45	Tax Paid as per CPR No.	9471	
46	Net Tax Refundable, may be credited to my bank account as under:	9999	
47	Bank		
48	Branch Name & Code		
49	A/C Number		Signatures
50	WWF Paid with Return as per CPR No.	9308	

Note-1 : Grey blank fields are for official use

FBR PAKISTAN

RETURN OF TOTAL INCOME/STATEMENT OF FINAL TAXATION

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

IT-2 (Page 2 of 2)

N°

CNIC (for Individual)		NTN	
Taxpayer's Name		T.Y	**2008**
Business Name		RTO/LTU	

Final Tax Statement U/s 115 (4)

	Source	Code	Receipts/Value	Rate (%)	Code	Tax Due
51	Imports	64011		5	65011	
52		64012		1	65012	
53		64013		2	65013	
54		64014		0.5	65014	
55		64015			65015	
56	Gas consumption by CNG Station	64021		4	65021	
57	Dividend	64032		10	65032	
58		64033		7.5	65033	
59	Profit on Debt	64041		10	65041	
60	Royalties/Fees	640511		15	650511	
61		640512			650512	
62	Contracts (Non-Resident)	640521		6	650521	
63	Supply of Goods	640611		3.5	650611	
64		640612		1.5	650612	
65		640613			650613	
66	On Payment to Ginners	64051		1	65051	
67	Services	640621		6	650621	
68		640622			650622	
69	Transport Services	64142		2	65142	
70	Contracts (Resident)	640631		6	650631	
71	Exports/Indenting Commission/ Exp.Services	64072		1	65072	
72		64073		0.5	65073	
73		64074		0.75	65074	
74	Foreign Indenting Commission	64075		5	65075	
75	Property Income subject to WHT	64081		5	65081	
76	Prizes	64091		10	65091	
77	Winnings	64092		20	65092	
78	Petroleum Commission	64101		10	65101	
79	Brokerage/Commission	64121		10	65121	
80	Advertising Commission	64122		5	65122	
81	Stock Exchnage Commission	64131		0.01	65131	
82	Goods Transport Vehicles	64141			65141	
83	Retail Turnover upto 5 million	310102		0.5	920202	
84	Retail Turnover above 5 million	310103			920203	
85	**Total (51 to 84)**				6599	

Fixed Tax

	Source	Code	Receipts/Value	%	Code	Tax Due
86	Property Income not subject to WHT	210101		5	920235	
87	Purchase of locally produced edible oil	310431		1	920208	
88	Flying Allowance	112001		2.5	920234	
89	Services rendered / contracts executed outside Pakistan	210102		1	920236	
90	Employment Termination Benefits	118301			920211	
91	**Total (86 to 90)**				9202	

92	Total Tax Due (85 + 91)	94592	
93	Tax Paid/ Deducted — Evidences Attached ☐	94591	
94	Tax Payable/ Refundable to be transferred to Net Tax Payable (to 43)		

Verification

I, ______________________________

holder of CNIC No. ______________________, in my capacity

as 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

Acknowledgement

Signatures & Stamp
of Receiving Officer with Date

Note : Grey blank fields are for official use

Annex-A

Depreciation, Initial Allowance and Amortization

Tax Year 2008

A

NTN

Reg/Inc/CNIC No.

S. No.	Depreciable Assets Particulars/Description	Code	Brought forward Written Down Value	Additions	(Deletions)	Total	Initial Allowance on additions, if any		Depreciation				Written Down Value carried forward
									Total / Annual		Business Use		
			Amount (Rs)	Amount (Rs)	Amount (Rs)	Amount (Rs)	Rate	Amount (Rs)	Rate	Amount (Rs)	Extent	Amount (Rs)	Amount (Rs)
1.	**Building (all types)**	8111					**50%**		**10%**		**100%**		
2.	**Furniture including fittings**	812103					**0%**		**15%**		**100%**		
3.	**Machinery and plant (not otherwise specified)**	812101					**50%**		**15%**		**100%**		
4	**Motor vehicles plying for hire**	81312					**50%**		**15%**		**100%**		
5	**Motor vehicles not plying for hire**	81311					**0%**		**15%**		**100%**		
6	**Ships**	81313					**50%**		**15%**		**100%**		
7	**Technical or professional books**	812104					**50%**		**15%**		**100%**		
8	**Computer hardware including printer, monitor and allied items**	812102					**50%**		**30%**		**100%**		
9	**Machinery and equipment used in manufacture of IT products**	812108					**50%**		**30%**		**100%**		
10	**Air crafts and aero engines**	81314					**50%**		**30%**		**100%**		
11	**Below ground installations of mineral oil concerns**	812105					**0%**		**100%**		**100%**		
12	**Off shore platforms and production installations of mineral oil concerns**	812107					**50%**		**20%**		**100%**		
	Total												

S. No.	Intangibles Particulars/Description	Code	Acquired on (Date)	Useful Life		Original Cost		Amortization					Remarks
								Annual	Business Use		Actual Usage		
			dd/mm/yyyy	Year(s)		Amount (Rs)		Amount (Rs)	Extent	Amount (Rs)	Days	Amount (Rs)	
1.	**Intangibles**	8141											
2.	**Any expenditure providing advantage or benefit for a period**	8161											
3.	**Others**	8162											
	Total												

Signatures

Annex-B

Carry forward and brought forward of Unabsorbed Depreciation, Initial Allowance, Amortization and Business Losses (Other than Speculation Business)

Tax Year 2008

B

NTN | Reg/Inc/CNIC No.

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 adjustement 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	261113	
	(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	261212	
	(b)	Depreciation for the year including unabsorbed depreciation brought forward	261213	
	(c)	Amortization for the year including unabsorbed amortization brought forward	261214	
3.		**Details of adjustments of brought forward business losses, losses of subsidiary, depreciation and amortization including unabsorbed depreciation and amortizaton**	261311	
	(a)	Business income/(loss) for the year before depreciation and amotization [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 adjsutment 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 adjsutment 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: Taxpayers own	Balance brought forward OR For the current year: Of amalgamating company	Adjusted against the income for the current year	Lapsed(not available for carry forward) /Attributtable to PTR income	Balance carried forward
			Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
4.	**Details / breakup of business losses brought forward and carried forward**						
(a)	**1998-99**	262411					
(b)	**1999-00**	262412					
(c)	**2000-01**	262413					
(d)	**2001-02**	262414					
(e)	**2002-03**	262415					
(f)	**2003**	262416					
(g)	**2004**	262417					
(h)	**2005**	262418					
(i)	**2006**	262419					
(j)	**2007**	262420					
(k)	Current year	262421					
	Total	262422					
5.	**Details / breakup of un-absorbed depreciation brought forward and carried forward**						
(a)	B/Forward	262511					
(b)	Current year	262512					
	Total	262513					
6.	**Details / breakup of un-absorbed amortization brought forward and carried forward**						
(a)	B/Forward	262611					
(b)	Current year	262612					
	Total	262613					
7.	**Details / breakup of losses of subsidiaries brought forward and carried forward**						
(a)	**2006**	262711					
(b)	**2007**	262712					
(c)	Current year	262713					
	Total	262714					

Signature ____________________

Annex-C

Tax Already Paid Including Adjustments

Tax Year 2008

C

NTN | Reg/Inc/CNIC No.

Particulars				Code	Amount of Tax paid (Rs.)
Advance Tax					
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	

Tax Collected/Deducted at Source (Other than tax collected/deducted on receipts/value of goods subject to final taxation)					**Amount of Tax deducted (Rs.)**
6. On import of goods			Evidence of payment attached	94019	
7. On dividend Income				94020	
8. From salary				94029	
9. On profit on debt			Evidence of payment attached		
Certificate/Account No. etc.	Bank	Branch	Share%		
				94049	
				94049	
				94049	
10. On Government securities			Evidence of payment attached	940538	
11. On payments received by non-resident			Evidence of payment attached	940539	
12. On Import of CBU motor vehicle by manufacturers			Evidence of payment attached	940540	
13. On payments for goods			Evidence of payment attached	940619	
14. On payments for services			Evidence of payment attached	940629	
15. On payments for execution of contracts			Evidence of payment attached	940630	
16. On withdrawal from pension fund			Evidence of payment attached	94028	
17. On cash withdrawal from bank			Evidence of payment attached		
Certificate/Account No. etc.	Bank	Branch	Share%		
				94119	
				94119	
				94119	
18. On trading of shares at a Stock Exchange			Evidence of payment attached	94138	
19. On financing of carry over trade			Evidence of payment attached	94139	
20. With motor vehicle tax (Other than goods transport vehicles)			Evidence of payment attached		
Registration No.	Engine / Seating Capacity	Owner's Name	Share%		
				94149	
				94149	
				94149	
21. Tax Collected by car manufacturer			Evidence of payment attached		
Registration No.	Engine / Seating Capacity	Owner's Name	Manufacturer Prticulars		
				94179	
				94179	
				94179	
22. With bill for electricity consumption			Evidence of payment attached		
Consumer No.	Subscriber's CNIC	Subscriber's Name	Share%		
				94159	
				94159	
				94159	
23. With telephone bills, mobile phone and pre-paid cards			Evidence of payment attached		
Number	Subscriber's CNIC	Subscriber's Name	Share%		
				94169	
				94169	
				94169	
24. Others					
25. **Sub-Total [Add 6 to 24]**				94599	

Adjustment of Prior Year(s) Refunds Determined by Department

26. Refund adjustments (To the extent adjustment is required against the current year's tax payable, if any)

	Refund Assessed		Previous Adjustments		Available for Adjustment		Total
	Tax Year	Amount (Rs.)	Tax Year	Amount (Rs.)	Amount (Rs.)		Amount (Rs.)
(a)						94981	
(b)						94981	
(c)						94981	
(d) **Sub-Total [Add 26(a) to 26(c)]**				Evidence of refund due attached		9498	

Total Tax Already Paid Including Adjustments			
27. Transfer to the Return of Income [Add 5 plus 25 plus 26(d)]		9499	
Workers Welfare Fund Already Paid			
28. **CPR No.**	Evidence of payment attached	9308	

Signatures____________________

This Notification shall be applicable for the tax year 2008.

[C.No.7(27)S.Asstt/06]

26/08/08

(Irfan Nadeem)
Member (Direct Taxes)/
Additional Secretary