

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

Islamabad, the 11th June, 2009.

**NOTIFICATION
(Income Tax)**

S.R.O. 460 (I)/2009.- 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, for Part-IX of the First Schedule, the following shall be substituted, namely:-



Government of Pakistan
Federal Board of Revenue
Taxpayer Registration Form

TRF-01

1	Sheet No. <input type="text"/> of <input type="text"/>	Token No. N° <input style="background-color: #ADD8E6;" type="text"/>
2	Apply For <input type="checkbox"/> New Registration (for Income Tax, Sales Tax, Federal Excise, I.T W/H Agent or S.T W.H Agent) Current NTN <input type="text"/> - <input type="text"/> <input type="checkbox"/> ST or FED Registration, who already have NTN <input type="checkbox"/> Change in Particulars <input type="checkbox"/> Duplicate Certificate	
3	Category <input type="checkbox"/> Company <input type="checkbox"/> Individual <input type="checkbox"/> AOP Company Type <input type="checkbox"/> Pvt. Ltd. <input type="checkbox"/> Public Ltd. <input type="checkbox"/> Small Company <input type="checkbox"/> Trust <input type="checkbox"/> Unit Trust <input type="checkbox"/> Modarba <input type="checkbox"/> NGO <input type="checkbox"/> Society <input type="checkbox"/> Any other (pl specify) _____ AOP Type => <input type="checkbox"/> HUF <input type="checkbox"/> Firm <input type="checkbox"/> Artificial Juridical Person <input type="checkbox"/> Body of persons formed under a foreign law	
4	Status <input type="checkbox"/> Resident <input type="checkbox"/> Non-Resident Country of Non Resident _____ CNIC/PP No. _____ [for Individual only , Non-Residents to write Passport No.] Gender <input type="checkbox"/> Male <input type="checkbox"/> Female Reg./ Inc. No. _____ [for Company & Registered AOP only] Birth/ Inc. Date _____	
5	Name _____ <i>Name of Registered Person (Company, Individual or AOP Name)</i>	
6	Address _____ <i>Registered Office Address for Company and Mailing/Business Address for Individual & AOP, for all correspondence</i>	
7	Office/Shop/House /Flat /Plot No _____ Street/ Lane/ Plaza/ Floor/ Village _____ Block/ Mohala/ Sector/ Road/ Post Office/ etc _____ Province _____ District _____ City/Tehsil _____ Area/Town _____ Activity Code <input style="background-color: #ADD8E6;" type="text"/>	
8	Principal Activity _____	
9	Register for <input type="checkbox"/> Income Tax <input type="checkbox"/> Sales Tax <input type="checkbox"/> Federal Excise <input type="checkbox"/> Withholding agent for I/Tax <input type="checkbox"/> Withholding Agent for S/Tax Revision N° <input style="background-color: #ADD8E6;" type="text"/>	
10	Rep. Type <input type="checkbox"/> Representative u/s 172 <input type="checkbox"/> Authorized Rep. u/s 223 In Capacity as _____ CNIC/ NTN _____ Name _____ Address _____ Office/Shop/House /Flat /Plot No _____ Street/ Lane/ Plaza/ Floor/ Village _____ Block/ Mohala/ Sector/ Road/ Post Office/ etc _____ Province _____ District _____ City/Tehsil _____ Area/Town _____ Phone _____ Mobile _____ Fax _____ Area Code _____ Number _____ Area Code _____ Number _____ Area Code _____ Number _____ E-Mail _____ (e-Mail address for all correspondence)	
11	Total Director/Shareholder/Partner _____ Please provide information about top-10 Directors/Shareholders/Partners Total Capital _____ Type NTN/CNIC/ Passport No. Name of Director/Shareholder/Partner Share Capital Share % Action (Add/ Remove)	
12	All Other Shareholders/ Directors/Partners (in addition to 10)	
13	Activity Code _____ Other Business Activities in addition to the Principal Activity given at Sr-9 above Action (Add/ Close)	
14	Total business/branches _____ Provide details of all business/branches/outlets/etc., use additional copies of this form if needed	
15	Bus.Br. Serial <input type="text"/> Action Requested <input type="checkbox"/> Add <input type="checkbox"/> Change <input type="checkbox"/> Close Bus.Br. Type _____ Business/ Branch Name _____ HQ/Factory/Showroom/Godown/Sub Off./etc. _____ Address _____ Office/Shop/House /Flat /Plot No _____ Street/ Lane/ Plaza/ Floor/ Village _____ Block/ Mohala/ Sector/ Road/ Post Office/ etc _____ Province _____ District _____ City/Tehsil _____ Area/Town _____ Nature of Premises Possession <input type="checkbox"/> Owned <input type="checkbox"/> Rented <input type="checkbox"/> Others Owner's CNIC/ NTN/ FTN _____ Owner's Name _____ Electricity Ref. No. _____ Gas Connection installed <input type="checkbox"/> Yes <input type="checkbox"/> No Gas Consumer No. _____ Phone No. _____ Business/ Branch Start Date _____ Business/ Branch Close Date, if applicable _____ Area Code _____ Number _____	
16	Total Bank Accounts _____ Provide details of all bank accounts, use additional copies of this form if needed	
17	Account Sr. <input type="text"/> Action Requested <input type="checkbox"/> Add <input type="checkbox"/> Change <input type="checkbox"/> Close A/C No. _____ A/C Title _____ Type _____ Bank Name _____ City _____ Branch _____ (NBP, MCB, UBL, City, etc.) Account Start Date _____ Account Close Date, if close action is requested _____	
18	NTN/ FTN <input type="text"/> - <input type="text"/> Name _____ Address _____ City _____	
19	I, the undersigned solemnly declare that to the best of my knowledge and belief the information given above is correct and complete. It is further declared that any notice sent on the e-mail address or the address given in the registry portion will be accepted as legal notice served under the law.	
20	_____ Date CNIC/ Passport No. Name of Applicant SIGNATURES	



FILLING INSTRUCTIONS

051 111-772-772

Registry	1 Sheet No.	Usually only one sheet of this form is sufficient. However more sheets will be needed in case of more than 1-Businesses/Branches, more than 5-Business Activities or more than 1-Bank Accounts. For example, if 2-more sheets are attached then the first will have Sheet 1 of 3, and so on upto Sheet 3 of 3. If no sheet is attached, then write Sheet 1 of 1.		
	Application No.	This field is for official use. All the grey fields are for official use and should be left blank by the applicant.		
	2 Application Type	Tick (✓) the relevant box. If the box for change in particulars is selected the current NTN should also be provided. Grey box is for check digit. If a person has already obtained NTN and now wants to apply for Sales Tax/ FED, he should tick (✓) Apply for Sales Tax / FED Registration If application is issuance of Duplicate Certificate, then Current NTN should also be provided. Current Certificate should be surrendered		
	3 Category	Check (✓) the relevant box showing the Person Category as Company, AOP or Individual . If Category is selected as Company or AOP then one of the types of Company/AOP should also be checked (✓).		
	4 Status	Check the Status as Resident or Non-Resident . In case of Non-Resident the Country of Non-Resident Person should also be written.		
	5 CNIC/ PP No.	All Resident Individuals should write CNIC Number and Non-Resident Individuals should write Passport (PP) Number in this column. In case of Company and AOP this column should be left blank.		
	Gender	Gender is required only for Individual, for Company and AOP it should be left blank		
	6 Reg./ Inc. No. Birth/ Inc. Date	In case of Company , write SECP incorporation number. In case of AOP write the registration number of AOP if available, otherwise leave it blank. Individual should write the Birth Date and Company/AOP should write the date of incorporation/formation		
	7 Name	Name of Registered Person. Individual should write the name as appearing in the CNIC/ Passport, Company should write the name as appearing in SECP and AOP should write the name as shown in the AOP Agreement.		
	8 Address	Company should write the address of Registered Office, Individual and AOP should write Business/Mailing Address.		
9 Principal Activity	Principal Activity of the Person being registered should be written here, in case of multiple business activities the Principal Activity at the time of registration should be determined on the basis of major revenue generating business activity. Detailed list of Business Activities can be accessed from FBR's web site http://fbr.gov.pk or https://e.fbr.gov.pk . Individuals having only salary income should write Salary Income as Principal Activity. Professionals should specify their profession as Principal Activity or Other Activity as the case may be.			
Activity Code	Activity Code is for official use, applicant should leave it blank.			
10 Register for Revision N*	Tick (✓) the relevant boxes. All the relevant boxes should be checked. This is for official use, and should be left blank by the applicant.			
Representative/ Auth-Rep	11 Rep. Type	"Representative as defined u/s 172" or "Authorized Representative in case of Company not having Permanent Establishment in Pakistan, as defined u/s 223" of the Income Tax Ordinance 2001.		
	In Capacity as	Capacity in which Representative/ Authorized Representative is mentioned as defined u/s 172 or 223(2) of Income Tax Ord. 2001		
	12 Phone, Mobile, Fax 13 E-Mail	Phone, Mobile and Fax number of the Legal Representative or Individual (in case of Self) should also be written. Fax number is optional. E-Mail address of the legal representative should be written here, which will be used to serve legal notices and correspondence		
Directors/ Partners Shareholders	14 Total No. of Directors Total Capital	Total Number of directors/shareholders/partners of the business. Total Capital of the business and shareholder wise share to be provided in case of Company. Particulars of all Partners should be provided for AOP		
	15 Type of Identification NTN/CNIC Name of Director Capital Share %	Type of Identification: N=> NTN, C=> CNIC, P=> Passport Number, M=> CNIC number issued in Form-B by NADRA in case of Minors NTN/ CNIC of all the shareholders/ directors/ partners should be provided in this portion. More sheets should be added for more than 5. Name of Director/Shareholder/Partner. Capital share of owner in terms of capital amount, for Company only %age of share will be calculated by the system on the basis of share value provided in the capital column		
	16 Others	Others Share of owners in terms of capital amount		
	17 Activity Code	Activity Code is for official use, applicant should leave it blank.		
	Business Activity	Detailed list of Business Activities can be accessed from FBR's web at site http://fbr.gov.pk or http://e.fbr.gov.pk . Do not re-write the Principal Activity given at Sr-9. Hence if there is no activity other than the Principal Activity, then this portion should be left blank. More activities can be added later through the Change Request as explained at Sr-2 above.		
	Businesses/ Branches	18 Total Business/branches 19 Business / Branch Sr. Action Requested	Total Number of Businesses/ Branches, details of which should be provided in the following columns. Serial Number of the Business/ Branch. Separate sheets are required to provide information about each additional business/ branch including HQ Check (✓) the relevant box as Add Business, Change Particulars or Close Business/ Branch	
20 Business/Branch Type Business/ Branch Name		Type of Business/ Branch such as Head Office, Sub-Office, Factory, Show Room, Godown, Sub Office, Outlet, etc Write name of the Business or Branch in accordance with the Business Branch Type selected		
21 Nature of Premises		Nature of Premises Possession as Owned, Rented or Others, along with CNIC/NTN/FTN and Name of the Owner should be written		
22 Electricity Reference No. Gas Connection installed Gas Consumer No.		Electricity Consumer number of the connection installed at the business/ HQ/ branch premises Tick the relevant box, showing the gas connection installed at the premises If Gas connection is installed, then write here Gas Consumer number of the connection installed at the business/ branch premises		
23 Phone No. Business/Br. Start Date Business/Br. Close Date		Phone number with area code should be written for the Business/ Branch written at Sr. 20 Start Date of the Business/ Branch, date should be written in the format of DD-MM-YYYY. Closing Date of the Business/ Branch. This is applicable only when Close Business/ Branch is selected as Action Requested		
24 Total Bank Accounts 25 Account Sr. Action Requested		Total Number of Bank Accounts, details of which should be provided in the following columns Serial Number of the Bank Account. Separate sheets are required to provide information about each additional bank account Check (✓) the relevant box as Add Account, Change Particulars or Close Account		
26 A/C No. A/C Title Type		Bank Account No. as allotted by the bank Title of Account Check (✓) the relevant box showing Account Type such as PLS or Current as the case may be.		
27 Bank Name City Branch	Write bank name in abbreviated form, e.g. MCB for Muslim Commercial Bank, NBP for National Bank of Pakistan, City Bank for City Bank Name of the City in which bank branch is located Name of the bank branch with branch Code			
28 Start Date Close Date	Start Date of the bank Account, date should be written in the format of DD-MM-YYYY. Close Date of the bank Account, in case the account is closed. This is applicable only when Close Account is selected as Action Requested			
Employer	29 NTN/ FTN	NTN/ FTN of the Employer, in case of applicant having Salary Income as Principal Activity. (FTN = Free Tax Numbers allotted to Govt. Departments)		
	Name Address City	Name of Employer Address of Employer City of Employer's Head Office		
	31 Declaration 32 Date CNIC/Passport No. Name of Applicant Signatures	Declaration to be signed by the applicant or his/her authorized representative. Date of signing the application, in the format of DD-MM-YYYY. CNIC/Passport No. of the applicant. Applicant can be the Person him/her self or his/her authorized representative having written Authorization. Name of Applicant as appearing in the CNIC/Passport. Signatures of the applicant.		
Application Modes	Tax Registration Form can be submitted as follows:	1) Duly completed application form along with copies of required documents can be submitted at any of the (13) Regional Tax Offices or TFCs. 2) Online application can also be prepared by visiting the FBR website https://e.fbr.gov.pk . Online tutorial for assistance can also be downloaded. 3) NTN Certificate should be received in person at RTO by the applicant or his authorized representative, after one working day of successful telephonic verification. At the time of receiving the NTN Certificate, Original CNIC should be shown. If an authorized representative is to receive the NTN Certificate then Original Authority Letter and original CNIC of the authorized person should be shown at the RTO/ TFC Counter. 4) Request for Change in Particulars is also processed as described at Sr. 1-32 above. 5) For Request of Duplicate Certificate, complete particulars should be provided. Current Certificate should be surrendered, if available. If current certificate is lost, then an affidavit on Stamp Paper of Rs. 10 should be attached with the application.		
	Attachments	For all applications : Copy of the last paid Electricity Bill of the connection installed at the address given in the Registry Portion of the form (TRF-01) For Individual 1) Copy of CNIC/ Passport For Company 1) Copy of CNIC of Applicant 2) Copy of SECP Incorporation Certificate 3) Applications of all owners, if not already NTN holder For AOP 1) Copy of CNIC of Applicant 2) Copy of AOP Agreement, if applicable 3) Applications of all Partners, if not already NTN holder		
RTO/ TFC	01) RTO Karachi, Opposite Sindh Secretariat	05) RTO Rawalpindi, Kachery Road	09) RTO Hyderabad, Site Area	13) RTO Islamabad, Blue Area
	02) RTO Lahore, Nabah Road	06) RTO Gujranwala, GT Road	10) RTO Sukkur, Income Tax Building	
	03) RTO Peshawar, Jamrud Road	07) RTO Sialkot, Kachary Road	11) RTO Multan, Shamsabad Colony	
	04) RTO Quetta, Chaman Housing Scheme	08) RTO Faisalabad, New Civil Lines	12) RTO Abbottabad, Main Mansehra Road	

List of TFCs available at <http://fbr.gov.pk>