

**GOVERNMENT OF PAKISTAN**  
**REVENUE DIVISION**  
**FEDERAL BOARD OF REVENUE**  
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Islamabad, the 23<sup>rd</sup> May, 2009.

**NOTIFICATION**  
**(Income Tax)**

S.R.O. 403 (I)/2009.- The following draft of certain further amendments in the Income Tax Rules, 2002, which the Federal Board of Revenue proposes to make in exercise of the powers conferred by section 237 of the Income Tax Ordinance, 2001 (XLIX of 2001), is hereby published for the information of all persons likely to be affected thereby, as required by sub-section (3) of the said section, and notice is hereby given that the draft will be taken into consideration after fifteen days of its publication in the official Gazette.

Any objection or suggestion which may be received from any person, in respect of the said draft before the expiry of the aforesaid period, shall be considered by the Federal Board of Revenue.

**DRAFT AMENDMENT**

In the aforesaid Rules, for Part-IX of the First Schedule, the following shall be substituted, namely:-



**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 <b>change in particulars</b> is selected the current <b>NTN</b> 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 (✓) <b>Apply for Sales Tax / FED Registration</b> . 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 <b>Company, AOP or Individual</b> . If Category is selected as <b>Company or AOP</b> then one of the types of Company/AOP should also be checked (✓).		
	4 Status	Check the Status as <b>Resident or Non-Resident</b> . In case of Non-Resident the Country of Non-Resident Person should also be written.		
	5 CNIC/ PP No.	All <b>Resident Individuals</b> should write CNIC Number and <b>Non-Resident Individuals</b> should write Passport (PP) Number in this column. In case of <b>Company and AOP</b> this column should be left blank.		
	6 Gender	Gender is required only for Individual, for Company and AOP it should be left blank.		
	7 Reg./ Inc. No. Birth/ Inc. Date	In case of <b>Company</b> , write SECP incorporation number. In case of <b>AOP</b> write the registration number of AOP if available, otherwise leave it blank. <b>Individual</b> should write the Birth Date and <b>Company/AOP</b> should write the date of incorporation/formation.		
	8 Name	Name of Registered Person. <b>Individual</b> should write the name as appearing in the CNIC/ Passport, <b>Company</b> should write the name as appearing in SECP and <b>AOP</b> should write the name as shown in the AOP Agreement.		
	9 Address	<b>Company</b> should write the address of Registered Office, <b>Individual and AOP</b> should write Business/Mailing Address.		
10 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 <a href="http://fbr.gov.pk">http://fbr.gov.pk</a> or <a href="https://e.fbr.gov.pk">https://e.fbr.gov.pk</a> . Individuals having only salary income should write <b>Salary Income</b> as Principal Activity. Professionals should specify their profession as Principal Activity or Other Activity as the case may be.			
11 Activity Code	Activity Code is for official use, applicant should leave it blank.			
12 Register for Revision N <sup>o</sup>	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/ Authorized 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.		
	12 In Capacity as	Capacity in which Representative/ Authorized Representative is mentioned as defined u/s 172 or 223(2) of Income Tax Ord. 2001		
	13 Phone, Mobile, Fax 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.		
	18 Business Activity	Detailed list of Business Activities can be accessed from FBR's web at site <a href="http://fbr.gov.pk">http://fbr.gov.pk</a> or <a href="http://e.fbr.gov.pk">http://e.fbr.gov.pk</a> . 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	19 Total Business/branches 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 <b>Close Business/ Branch</b> is selected as Action Requested.		
	24 Total Bank Accounts	Total Number of Bank Accounts, details of which should be provided in the following columns.		
	25 Account Sr. Action Requested	Serial Number of the Bank Account. Separate sheets are required to provide information about each additional bank account. Check (✓) the relevant box as <b>Add Account, Change Particulars or Close Account</b> .		
Bank Accounts	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 <b>PLS or Current</b> as the case may be.		
	27 Bank Name City Branch	Write bank name in abbreviated form, e.g. <b>MCB</b> for Muslim Commercial Bank, <b>NBP</b> for National Bank of Pakistan, <b>City Bank</b> 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 <b>Close Account</b> is selected as Action Requested.		
	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)		
Employer	30 Name Address City	Name of Employer. Address of Employer. City of Employer's Head Office.		
	31 Declaration	Declaration to be signed by the applicant or his/her authorized representative.		
	32 Date CNIC/Passport No. Name of Applicant Signatures	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	<b>Tax Registration Form can be submitted as follows:</b>	1) Fully 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 <a href="https://e.fbr.gov.pk">https://e.fbr.gov.pk</a> . 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.		
	<b>Attachments</b>	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) <b>For Individual</b> 1) Copy of CNIC/ Passport <b>For Company</b> 1) Copy of CNIC of Applicant 2) Copy of SECP Incorporation Certificate 3) Applications of all owners, if not already NTN holder <b>For AOP</b> 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>