



AZAD GOVT. OF THE STATE OF JAMMU & KASHMIR

AOP Paper Return for Tax Year 2020

RETURN OF TOTAL INCOME / STATEMENT OF FINAL TAXATION UNDER THE INCOME TAX ORDINANCE, 2001
(FOR ASSOCIATION OF PERSON (AOP) DERIVING INCOME UNDER ANY HEAD)



Page 1 of 4

Name*					Tax Year	2020
CNIC*					NTN	.
Address*						
Sr.	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	
			A	B	C	
1	Income/(loss) from property	2000				
2	Receipts from Property	2029				
3	Rent Received or Receivable	2001				
4	1/10th of amount not adjustable against rent	2002				
5	Forfeited deposit under a contract for sale of property	2003				
6	Recovery of unpaid Irrecoverable Rent allowed as deduction	2004				
7	Unpaid liabilities exceeding three years	2005				
8	Total Deduction from Proeprty	2099				
9	1/5th of rent of Building for repairs	2031				
10	Insurance Premium	2032				
11	Local Rate/Tax/Charge/Cess/Cess	2033				
12	Ground Rent	2034				
13	Profit on Capital Borrowed for investment on Property	2035				
14	Share in Rental Income paid to HBFC/Banks	2036				
15	Rent Collection Expenditure	2037				
16	Legal Service Charges	2038				
17	Amount Claimed as Irrecoverable Rent	2039				
18	Payment of Liabilities treated as Income	2097				
19	Other Deductions against rent	2098				
20	Income/(Loss) from Business	3000				
21	Gains / (Loss) from Capital Assets	4000				
22	Consideration Received on Disposal of Securities held Long Term	4006				
23	Cost of Acquisition of Securities including Ancillary Expenses held Long Term	4016				
24	Net Gain/(Loss) on Securities held long term	4017				
25	Consideration Received on Disposal of Securities held Short Term	4026				
26	Cost of Acquisition of Securities including Ancillary Expenses held Short Term	4036				
27	Net Gain/(Loss) on Securities held Short term	4037				
28	Income / (Loss) from Other Sources	5000				
29	Receipts from Other Sources	5029				
30	Royalty	5002				
31	Profit on Debt (Interest, Yield, etc)	5003				
32	Profit on Debt (if amount u/s 7B exceed Rs.36 million)	50312				
33	Other Receipts	5028				
34	Ground Rent	5004				
35	Rent from sub lease of Land or Building	5005				
36	Rent from lease of Building with Plant and Machinery	5006				
37	Annuity/pension	5007				
38	Deductions from Other Sources	5089				
39	Other Deductions	5088				
40	Foreign Income	6000				
41	Foreign Business Income/(Loss)	6039				
42	Foreign Properety Income/(Loss)	6029				
43	Foreign Capital Gain Income/(Loss)	6049				
44	Foreign other source Inocme/(Loss)	6059				
45	Agriculture Income	6100				
46	Agriculture Income Tax	9291				
46	Total Income*	9000	-	-	-	

Signature:

Date:

			Total	Inadmissible	Admissible
Deductible Allowances	48	Deductible Allowances [49+50]	9009	-	-
	49	Worker Welfare Fund u/s 60A	9002		-
	50	Charitable Donations u/s 61, Part I, 2nd Schedule	9004		-
	51	Taxable Income [46-48]*	9100		
Computations	52	Tax Chargeable	9200		
	53	Normal Income Tax	920000		
	54	Tax Reductions	9309		
	55	Tax Reduction for Foreign Firm makers	9305		
	56	WWF	920900		
	57	Tax Credits	9329		
	58	Tax Credit for Charitable Donations u/s 61	9311		
	59	Tax credit for Investment in Sahres, Sukkuks and Life Insurance Premium u/s 62	9312		
	60	Tax credit for investment in Health Insurance u/s 62A	93121		
	61	Tax Credit u/s 103	9320		
	62	Tax Credit for Trust/Welfare Instution/Non-profit Organization u/s 100c	9323		
	63	Surrender of Tax Credit on Investments in Shares disposed off before time limit	9326		
	64	Tax Credit for persons employing fresh graduates u/s 64C(where strength of freshly qualified graduates employed does not exceed 15% of total number of employees)	9327		
	65	Turnover Tax Chargeable u/s 113 @ 0.25%	923152		
	66	Turnover Tax Chargeable u/s 113 @ 0.3%	923163		
	67	Turnover Tax Chargeable u/s 113 @ 0.75%	923168		
	68	Turnover Tax Chargeable u/s 113 @ 0.1.5%	923160		
	69	Super Tax Chargeable	923181		
	70	Difference of Minimum Tax Chargeable on Electricity Bill u/s 236	923193		
	71	Difference of Minimum Tax Chargeable u/s 113	923194		
	72	Difference of Minimum Tax Cheargeable u/s 236C (2)(Proviso)	923189		
	73	Adjustment of Minimum Tax Paid u/s 113 in earlier years	923198		
	74	Difference of Minimum Tax Chargeable u/s 148(8)/153(3)(b)	923192		
	75	Refund Adjustment of Other Year(s) against Demand of this Year [=20]	92101		
	76	Withholding Income Tax	9201		
	77	Advance Income Tax	9202		
	78	Difference of Minimum Tax Chargeable u/s 148(7)	923201		
	79	Difference of Minimum Tax Chargeable u/s 148(8A)	923202		
	80	Difference of Minimum Tax Chargeable u/s 152(1A)(a)/152(1AA)/153(1)(a)/1531(1)(c)/153(2)	9263203		
	81	Difference of Minimum Tax Chargeable u/s 233(2A)/233(1)	923204		
	82	Difference of Minimum Tax Chargeable u/s 234A	923205		
	83	Turnover/Minimum Tax Chargeable u/s 113 in case of traders having turnover up to Rs.100 million	923206		
	84	Advance Income Tax u/s 147	92022		
85	Tax Paid	64220057			
86	Refundable Income Tax	9210			
87	Demanded Income Tax	9204			

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	Sr.#	Description	Code	Receipts / Value	Tax Collected/ Deducted/Paid	Tax Chargeable
	88	Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax [Sum of 52 to 145]	640001	-	-	-
Final / Fixed / Average / Relevant / Reduced Rate Regime	89	Import u/s 148 @1%	64010052			
	90	Import u/s 148 @2%	64010054			
	91	Import u/s 148 @3%	64010056			
	92	Import u/s 148 @4%	64010058			
	93	Import u/s 148 @4.5%	64010059			
	94	Import u/s 148 @5.5%	64010061			
	95	Import u/s 148 @6%	64010062			
	96	Import u/s 148 @ 1.75%	64010081			
	97	Import u/s 148 @ 2.75%	64010082			
	98	Import u/s 148 @ 4.125%	64010083			
	99	Import of Edible Oil u/s 148 @5.5%	64010161			
	100	Import of Packing Material u/s 148 @5.5%	64010181			
	101	Import of Mobile u/s 148	64120045			
	102	Dividend u/s 150 @7.5%	64030052			
	103	Dividend u/s 150 @ 15%	64030055			
	104	Yield on Behbood Certificates / Pensioner"s Benefit Account/Shuhada Family Welfare Account	64030071			
	105	Return on investment in sukuks u/s 5AA	64030098			
	106	Dividend to a Non-Resident covered under ADDT u/s 150 / u/s 5	64030099			
	107	Royalty / Fee for Technical Services to a Non-Resident u/s 152(1) / Division IV, Part I, 1st Schedule	64050051			
	108	Payment for Contracts for Construction, Assembly or Installation to a Non-Resident u/s 152(1A)(a) / Division II, Part III, 1st Schedule	64050052			
	109	Payment for Services, Contracts to a Non-Resident u/s 152(1A)(b) / Division II, Part III, 1st Schedule	64050053			
	110	Fee for Advertisement Services to a Non-Resident u/s 152(1A)(c) / Division II, Part III, 1st Schedule	64050054			
	111	Insurance / Reinsurance Premium to a Non-Resident u/s 152(1AA) / Division II, Part III, 1st Schedule	64050055			
	112	Fee for Advertisement Services to a Non-Resident u/s 152(1AAA) / Division II, Part III, 1st Schedule	64050056			
	113	Profit on Debt u/s 152(2) / u/c (5A), Part II, 2nd Schedule	64050096			
	114	Royalty / Fee for Technical Services to a Non-Resident covered under ADDT	64050097			
	115	Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident covered under ADDT	64050098			
	116	Payment for foreign produced commercials to a non-resident u/s 152A	64050100			
	117	Payment for transport services to a PE of a non-resident u/s 152(2A)(b) @ 2%	64050094			
	118	Payment for other services to a PE of a non-resident u/s 152(2A)(b) @ 10%	64050095			
	119	Fee for offshore digital servies to a non-resident u/s 152(1C) @5%	64050057			
	120	Payment for Goods u/s 153(1)(a) @1%	64060052			
	121	Payment for Goods u/s 153(1)(a) @1.5%	64060053			
	122	Payment for Goods u/s 153(1)(a) @ 2.5%	64060055			
123	Payment for Goods u/s 153(1)(a) @4.5%	64060059				
124	Payment for Services u/s 153(1)(b) @ 1%	64060152				
125	Payment for services u/s 153(1)(b) @ 1.5%	64060153				
126	Payment for Services u/s 153(1)(b) @ 2%	64060154				
127	Payment for Services u/s 153(1)(b) @ 10%	64060170				
128	Receipts from Contracts u/s 153(1)(c) @7.5%	64060265				
129	Receipts from Contracts u/s 153(1)(c) @10%	64060270				
130	Fee for Export related Services u/s 153(2) @1%	64060352				
131	Deduction of tax from yarn traders u/s 153 (1)(a)	6406081				
132	Deduction of tax from yarn traders u/s 153 (1)(b)	6406082				
133	Export Proceeds u/s 154 @1%	64070054				
134	Foreign Indenting Commission u/s 154(2) @5%	64070151				

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Final / Fixed / Average / Relevant / Reduced Rate Regime	135	Sale proceeds of goods to exporter u/s 154(3)	64070152		
	136	Sale proceeds of goods by industrial undertaking u/s 154(3A)	64070153		
	137	Contract payments to indirect exporter u/s 154(3B)	64070154		
	138	Export Proceeds u/s 154(3C)	64070155		
	139	Income from Property u/s 15(6)	64080052		
	140	Prize on Prize Bond u/s 156	64090051		
	141	Winnings from Crossword Puzzle u/s 156	64090052		
	142	Winnings from Raffle u/s 156	64090053		
	143	Winnings from Lottery u/s 156	64090054		
	144	Winnings from Quiz u/s 156	64090055		
	145	Winnings from Sale Promotion u/s 156	64090056		
	146	Commission / Discount on petroleum products u/s 156A @ 12%	64090151		
	147	Brokerage/Commission u/s 233 @ 5%	64120060		
	148	Brokerage / Commission u/s 233 @8%	64120066		
	149	Brokerage / Commission u/s 233 @10%	64120070		
	150	Brokerage / Commission u/s 233 @12%	64120074		
	151	CNG Station Gas Bill u/s 234A	64130151		
	152	Electricity Bill of Commercial Consumer u/s 235	64140051		
	153	Electricity Bill of Industrial Consumer u/s 235	64140052		
	154	Lease of rights to collect tolls u/s 236A(3)	64150102		
	155	Sale of certain petroleum products u/s 236HA @ 0.5%	64151653		
	156	Payment for rent / right to use machinery / equipment u/s 236Q	64151651		
	157	Rent of machinery & equipment u/s 236Q(2)	64151652		
	158	Dividend in specie u/s 236S @ 7.5%	64151802		
	159	Dividend in specie u/s 236S @ 15%	64151807		
	160	Capital Gains on Immovable Property u/s 37(1A) @0%	64220051		
	161	Capital Gains on Immovable Property u/s 37(1A) @2.5%	64220052		
162	Capital Gains on Immovable Property u/s 37(1A) @5%	64220053			
163	Capital Gains on Securities u/s 37A @ 0%	64220151			
164	Capital Gains on Securities u/s 37A @ 5%	64220153			
165	Capital Gains on Securities u/s 37A @ 7.5%	64220157			
166	Capital Gains on Securities u/s 37A @ 10%	64220158			
167	Capital Gains on Securities u/s 37A @ 12.5%	64220155			
168	Capital Gains on Securities u/s 37A @15%	64220156			
169	Purchase of Locally Produced Edible Oil/Vegitable Ghee u/s 148A @2%	64310053			
170	Receipts from shipping business of a resident person u/s 7A	64310055			
171	Profit on Debt u/s 7B	64310056			
172	Fee for transport services outside Pakistan under clause(3),Part-II, Second Schedule @ 1%	64310061			
173	Fee for advertising services by electronic and print media outside Pakistan under clause (3), Part-II, Second Schedule @ 0.75%	64310062			
174	Fee for other services outside Pakistan under clause (3), Part-II, Second Schedule @ 5%	64310063			
175	Receipts for Contracts outside Pakistan u/c (3), Part II, 2nd Schedule @3.75%	64310071			
176	Fee for Carriage Services by Oil Tanker/Goods Transport Contractor u/c (43D) and (43E), Part IV, 2nd Schedule @2.5%	64320051			
Verification	.	.	.	, in my capacity as Self /	
	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 & belief the information given in this Return / Statement u/s 115(4) is correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002.				

Signature:

Date:



AZAD GOVT. OF THE STATE OF JAMMU & KASHMIR

Annex-A

Adjustable Tax Collected / Deducted



Name*				Tax Year	2020
CNIC*				NTN	.
Sr.	Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	
			A	B	
1	Adjustable Tax [Sum of 2 to 61]	640000			
2	Import u/s 148 @1%	64010002			
3	Import u/s 148 @2%	64010004			
4	Import u/s 148 @3%	64010006			
5	Import u/s 148 @4%	64010008			
6	Import u/s 148 @4.5%	64010009			
7	Import u/s 148 @5.5%	64010011			
8	Import u/s 148 @6%	64010012			
9	Directorship Fee u/s 149(3) @20%	64020005			
10	Tax withheld u/s 151((if amount u/s 7B exceeds 36 million)	64040005			
11	Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident u/s 152(2)	64050007			
12	Profit on Debt to a Non-Resident u/s 152(2)	64050008			
13	Payment for Goods to a PE of a Non-Resident u/s 152(2A)(a) / Division II, Part III, 1st Schedule	64050009			
14	Payment for Contracts to a PE of a Non-Resident u/s 152(2A)(c) / Division II, Part III, 1st Schedule	64050012			
15	Payment for Goods u/s 153(1)(a) @1%	64060002			
16	Payment for Goods u/s 153(1)(a) @1.5%	64060003			
17	Payment for Goods u/s 153(1)(a) @2.5%	64060005			
18	Payment for Goods u/s 153(1)(a) @4.5%	64060009			
19	Payment of royalty to resident person u/s 153B @ 155	64060232			
20	Rent of Property u/s 155	64080001			
21	Cash Withdrawal from Bank u/s 231A	64100101			
22	Certain Banking Transactions u/s 231AA	64100201			
23	Motor Vehicle Registration Fee u/s 231B(1)	64100301			
24	Motor Vehicle Transfer Fee u/s 231B(2)	64100302			
25	Motor Vehicle Sale u/s 231B(3)	64100303			
26	Motor Vehicle Leasing u/s 231B(1A) @4%	64100304			
27	Margin Financing, Margin Trading or Securities Lending u/s 233AA	64120201			
28	Goods Transport Public Vehicle Tax u/s 234	64130001			
29	Passenger Transport Public Vehicle Tax u/s 234	64130002			
30	Private Vehicle Tax u/s 234	64130003			
31	Telephone Bill u/s 236(1)(a)	64150001			
32	Cellphone Bill u/s 236(1)(a)	64150002			
33	Prepaid Telephone Card u/s 236(1)(b)	64150003			
34	Phone Unit u/s 236(1)(c)	64150004			
35	Internet Bill u/s 236(1)(d)	64150005			
36	Prepaid Internet Card u/s 236(1)(e)	64150006			
37	Purchase by Auction u/s 236A	64150101			
38	Domestic Air Ticket Charges u/s 236B	64150201			
39	Sale / Transfer of Immovable Property u/s 236C	64150301			
40	Tax Deducted u/s 236C where property purchased & sold within tax year	64150302			
41	Tax Deducted u/s 236C where property purchased & sold prior to tax year	64150303			
42	Functions / Gatherings Charges u/s 236D	64150401			
43	Issuance of License to Cable Operators u/s 236F	64150601			
44	Renewal of License to Cable Operators u/s 236F	64150602			
45	Issuance of License to IPTV, FM Radio, MMDS, Mobile TV, Mobile Audio, Satellite TV Channel and Landing Rights u/s 236F	64150603			
46	Renewal of License to IPTV, FM Radio, MMDS, Mobile TV, Mobile Audio, Satellite TV Channel and Landing Rights u/s 236F	64150604			
47	Screening of Foreign TV drama serial or play (other than in english) u/s 236F	64150605			
48	Purchase of other commodities by Distributors / Dealers / Wholesalers u/s 236G	64150701			
49	Purchase of Fertilizer by Distributors / Dealers / Wholesalers u/s 236G	64150702			
50	Purchase by others from retailers u/s 236H	64150804			
51	Issuance / Renewal of License to Dealers / Commission Agents / Arhatis u/s 236J	64151001			
52	Purchase / Transfer of Immovable Property u/s 236K	64151101			
53	Purchase of International Air Ticket u/s 236L	64151201			
54	Banking transactions otherwise than through cash u/s 236P	64151501			
55	Education related expenses remitted abroad u/s 236R	64151701			
56	Advance tax on extraction of minerals u/s 236V	64152101			
57	Advance tax on remittance through credit, debit, prepaid cards u/s 236Y	64151905			

Signature:

Date



AZAD GOVT. OF THE STATE OF JAMMU & KASHMIR

Annex-B

Manufacturing / Trading / Profit & Loss Account (including Revenues subject to Final / Fixed Tax)

(Separate form should be filled for each business)



1/2

Name*					Tax Year	2020
CNIC*					NTN	
Busine						
	Sr.	Description	Code	Total Amount	Amount Subject to Final Tax	Amount Subject to Normal Tax
				A	B	C
Revenue	1	Net Revenue (excluding Sales Tax, Federal Excise, Brokerage, Commission, Discount, Freight Outward) [2-3]	3029	-	-	-
	2	Gross Revenue (excluding Sales Tax, Federal Excise)	3009	-	-	-
	3	Selling Expenses (Freight Outward, Brokerage, Commission, Discount, etc.)	3019			-
Cost of Sales / Services	4	Cost of Sales / Services [(sum of 5 to 15)-16]	3030	-	-	-
	5	Opening Stock	3039			-
	6	Net Purchases (excluding Sales Tax, Federal Excise)	3059			-
	7	Salaries / Wages	3071			-
	8	Fuel	3072			-
	9	Power	3073			-
	10	Gas	3074			-
	11	Stores / Spares	3076			-
	12	Repair / Maintenance	3077			-
	13	Other Direct Expenses	3083			-
	14	Accounting Amortization	3087			-
	15	Accounting Depreciation	3088			-
	16	Closing Stock	3099			-
	17	Gross Profit / (Loss) [1-4]	3100	-	-	-
18	Other Revenues [Sum of 19 to 22]	3129	-	-	-	
	19	Fee for Technical/Professional Services	31101			-
		Accounting Gain on Sale of Intangibles	3115			-
	20	Accounting Gain on Sale of Assets	3116			-
	21	Others	3128			-
Indirect Expenses	24	Management, Administrative, Selling & Financial Expenses [Sum of 25 to 44]	3199	-	-	-
	25	Rent	3151			-
	26	Rates / Taxes / Cess	3152			-
	27	Salaries / Wages / Perquisites / Benefits	3154			-
	28	Traveling / Conveyance / Vehicles Running / Maintenance	3155			-
	29	Electricity / Water / Gas	3158			-
	30	Communication	3162			-
	31	Repair / Maintenance	3165			-
	32	Stationery / Printing / Photocopies / Office Supplies	3166			-
	33	Advertisement / Publicity / Promotion	3168			-
	34	Insurance	3170			-
	35	Professional Charges	3171			-
	36	Profit on Debt (Financial Charges / Markup / Interest)	3172			-
	37	Brokerage / Commission	3178			-
		Other Indirect Expenses	3180			-
	38	Irrecoverable Debts written off	3186			-
	39	Obsolete Stocks / Stores / Spares / Fixed Assets written off	3187			-
40	Accounting (Loss) on Sale of Intangibles	3195			-	
41	Accounting (Loss) on Sale of Assets	3196			-	
42	Accounting Amortization	3197			-	
43	Accounting Depreciation	3198			-	
44	Accounting Profit / (Loss) [17+18-24]	3200	-	-	-	

Signature:

Date:



AZAD GOVT. OF THE STATE OF JAMMU & KASHMIR

Annex-B

Manufacturing / Trading / Profit & Loss Account (including Revenues subject to Final / Fixed Tax)

(Separate form should be filled for each business)



Name*				Tax Year		2019	
CNIC*				NTN*		#REF!	
	Sr.	Description	Code	Total Amount	Amount Subject to Final Taxation	Amount Subject to Normal Taxation	
				A	B	C	
	46	Income / (Loss) from Business before adjustment of Admissible Depreciation / Initial Allowance / Amortization for current / previous years	3270		-	-	
	50	Unadjusted (Loss) from Business for 2014	327014			-	
	51	Unadjusted (Loss) from Business for 2015	327015			-	
	52	Unadjusted (Loss) from Business for 2016	327016			-	
	52	Unadjusted (Loss) from Business for 2017	327017			-	
	52	Unadjusted (Loss) from Business for 2018	327018			-	
	52	Unadjusted (Loss) from Business for 2019	327019			-	

Statement of Affairs / Balance Sheet

Assets	53	Total Assets [Sum of 54 to 59]	3349		
	54	Land	3301		
	55	Building (all types)	3302		
	56	Plant / Machinery / Equipment / Furniture (including fittings)	3303		
	57	Advances / Deposits / Prepayments/ Trade Debtors / Receivables	3312		
	58	Stocks / Stores / Spares	3315		
	59	Cash / Cash Equivalents	3319		
Liabilities	60	Total Equity / Liabilities [Sum of 61 to 63]	3399		
	61	Capital	3352		
	62	Borrowings / Debt / Loan	3371		
	62	Advances / Deposits / Accrued Expenses/ Trade Creditors / Payables	3384		
	63	Other Liabilities	3398		

Signature:

Date:

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AZAD GOVT. OF THE STATE OF JAMMU & KASHMIR

Annex-C

Inadmissible / Admissible Deductions



Name*		Tax Year	2020
CNIC*		NTN	
	Sr.	Description	Code
Inadmissible Deductions	1	Inadmissible Deductions [Sum of 2 to 30]	3239
	2	Add Backs u/s 29(2) Provision for Doubtful Debts	3201
	3	Add Backs Provision for Obsolete Stocks / Stores / Spares / Fixed Assets	3202
	4	Add Backs Provision for Diminution in Value of Investment	3203
	5	Add Backs u/s 21(i) Provision for Reserves / Funds / Amount carried to Reserves / Funds or Capitalized	3204
	6	Add Backs u/s 21(a) Cess / Rate / Tax levied on Profits / Gains	3205
	7	Add Backs u/s 21(b) Amount of Tax Deducted at Source	3206
	8	Add Backs u/s 21(c) Payments liable to deduction of tax at source but tax not deducted / paid	3207
	9	Add Backs u/s 21(d) Entertainment Expenditure above prescribed limit	3208
	10	Add Backs u/s 21(e) Contributions to Unrecognized / Unapproved Funds	3209
	11	Add Backs u/s 21(f) Contributions to Funds not under effective arrangement for deduction of tax at source	3210
	12	Add Backs u/s 21(g) Fine / penalty for violation of any law / rule / regulation	3211
	13	Add Backs u/s 21(h) Personal Expenditure	3212
	14	Add Backs u/s 21(j) Profit on Debt / Brokerage / Commission / Salary / Remuneration paid by an AOP to its member	3213
	15	Add Backs u/s 21(l) Expenditure under a single account head exceeding prescribed amount not paid through prescribed mode	3215
	16	Add Backs u/s 21(m) Salary exceeding prescribed amount not paid through prescribed mode	3216
	17	Add Backs u/s 21(n) Capital Expenditure	3217
	18	Add Backs u/s 67(1) Expenditure attributable to Non-Business Income	3218
	19	Add Backs u/s 34(5) Liabilities allowed Previously as deduction not Paid within three Years	3219
	20	Add Backs u/s 28(1)(b) Lease Rental not admissible	3220
	21	Add Backs u/s 21(o) Sales promotion, advertisement and publicity expenses of pharmaceutical manufacturers exceeding prescribed limit	3224
	22	Add Backs Tax Gain on Sale of Intangibles	3225
	23	Add Backs Tax Gain on Sale of Assets	3226
	24	Add Backs u/s 21(ca) Commission in excess of 0.2% of gross amount of supplies to a person not appearing in ATL in their schedule to Sales tax Act, 1990	3227
	25	Add Backs Pre-Commencement Expenditure / Deferred Cost	3230
	26	Other Inadmissible Deductions	3234
	27	Add Backs Accounting (Loss) on Sale of Intangibles	3235
	28	Add Backs Accounting (Loss) on Sale of Assets	3236
	29	Add Backs Accounting Amortization	3237
	30	Add Backs Accounting Depreciation	3238
	Admissible Deductions	31	Admissible Deductions [Sum of 32 to 41]
32		Accounting Gain on Sale of Intangibles	3245
33		Accounting Gain on Sale of Assets	3246
34		Tax Amortization for Current Year	3247
35		Tax Depreciation / Initial Allowance for Current Year	3248
36		Pre-Commencement Expenditure / Deferred Cost	3250
37		Other Admissible Deductions	3254
38		Tax (Loss) on Sale of Intangibles	3255
39		Tax (Loss) on Sale of Assets	3256
40		Unabsorbed Tax Amortization for Previous Years	3257
41		Unabsorbed Tax Depreciation for Previous Years	3258

Signature:

Date:



AZAD GOVT. OF THE STATE OF JAMMU & KASHMIR

Annex-D

Depreciation, Initial Allowance, Amortization



Name*													Tax Year	2020
CNIC*													NTN	
Sr.	Description	Code	WDV (BF)	Deletion	Addition (Used Previously in Pakistan)	Extent of Use	Addition (New)	Extent of Use	Rate	Initial Allowance	Rate	Depreciation	WDV (CF)	
			A	B	C	D	E	F		G		H	I	
Depreciation	1	Building (all types)	3302			100%		100%	15%		10%			
	2	Ramp for Disabled Persons	330204			100%		100%	100%		100%			
	3	Plant / Machinery (not otherwise specified)	330301			100%		100%	25%		15%			
	4	Computer Hardware / Allied Items / Equipment used in manufacture of IT products	330302			100%		100%	25%		30%			
	5	Furniture (including fittings)	330303			100%		100%	0%		15%			
	6	Technical / Professional Books	330304			100%		100%	25%		15%			
	7	Below ground installations of mineral oil concerns	330305			100%		100%	25%		100%			
	8	Offshore Installations of mineral oil concerns	330306			100%		100%	25%		20%			
	9	Office Equipment	330307			100%		100%	25%		15%			
	10	Machinery / Equipment eligible for 1st year Allowance	330308			100%		100%	90%		15%			
	11	Motor Vehicle (not plying for hire)	33041			100%		100%	0%		15%			
	12	Motor Vehicle (plying for hire)	33042			100%		100%	25%		15%			
	13	Ships	33043			100%		100%	25%		15%			
	14	Aircrafts / Aero Engines	33044			100%		100%	25%		30%			
	15	Tax Depreciation / Initial Allowance for Current Year	3248							100%		100%		
Amortization	Description	Code	WDV (BF)	Remaining Useful Life	Extent of Use	Amortization								
			A	B	C	D								
	16	Intangible	3305											
	17	Expenditure providing Long Term Advantage / Benefit	330516											
	18	Pre-Commencement Expenditure	3306											
19	Intangible with unascertainable useful life @	3307												

Signature: _____

Date: _____

**AZAD GOVT. OF THE STATE OF JAMMU & KASHMIR**

Annex-E



Name*							Tax Year	2020
CNIC*							NTN	
Sr.	Description	Code	Receipts / Value	Tax Collectible / Deductible	Attributable Taxable Income	Tax on Attributable Taxable Income	Minimum Tax Chargeable	
			A	B	C	D	E	
1	Minimum Tax Chargeable [Col.E Sum of 2 to 6]							
2	Import u/s 148 @1%	64010052						
3	Import u/s 148 @2%	64010054						
4	Import u/s 148 @3%	64010056						
5	Import u/s 148 @4%	64010058						
6	Import u/s 148 @6%	64010062						
7	Import of Edible Oil u/s 148 @5.5%	64010161						
8	Import of Packing Material u/s 148 @5.5%	64010181						
9	Import of Plastic Raw Material u/s 148 @ 1.75%	64010081						
10	Import u/s 148 @ 4.125%	64010083						
11	Import u/s 148 @ 2.75%	64010082						
12	Import u/s 148 @4.5%	64010059						
13	Payment for Goods u/s 153(1)(a) @1%	64060052						
14	Payment for transport service to a PE of a non resident u/s 152(2A)(b)	64050094						
15	Payment for services contracts to a non resident u/s 152(1A)(b)	64050053						
16	Payment for services contracts to a non resident u/s 152(1A)(c)	64050054						
17	Payment for services contracts to a non resident u/s 152(1AA)	64050055						
18	Payment for services for Permanent Establishment of a non resident u/s 152(2A)(b)	64050095						
19	Payment for services u/s 153(1)(b)@1%	64060152						
20	Payment for goods u/s 153(1a) @0.25%	64060082						
21	Payment for goods u/s 153(1a) @2.25%	64060055						
22	Payment for goods u/s 153(1a) @4.5%	64060059						
23	Payment for services u/s 153(1)(b)@1.5%	64060153						
24	Payment for specified for Services u/s 153(1)(b) @ 3%	64060156						
25	Payment for Services u/s 153(1)(b) @ 2%	64060154						
26	Payment for Services u/s 153(1)(b) @ 10%	64060170						
27	Payment for Services u/s 153(1)(b) @ 15%	64060180						
28	Payment for Services u/s 153(1)(c) @ 7.5%	64060265						
29	Payment for Services u/s 153(1)(c) @ 10%	64060270						
30	Payment for Services u/s 153(1)(a) @ 1%	64060052						
31	Payment for Goods u/s 153(1)(a) @1.5%	64060053						
32	Payment for Goods u/s 153(1)(a) @4.5%	64060059						
33	Fee for Export related Services u/s 153(2) @1%	64060352						
34	Deduction of tax from yarn u/s 153(1)(a)	64060281						
35	Deduction of tax from yarn u/s 153(1)(b)	64060282						
36	Brokerage / Commission u/s 233 @8%	64120066						
37	Brokerage / Commission u/s 233 @10%	64120070						
38	Brokerage / Commission u/s 233 @12%	64120074						
39	Brokerage / Commission u/s 233 @5%	64120060						
40	Number of imported mobile phones u/s 148 upto 30\$ @ Rs.70	64120045						
41	Number of imported mobile phones u/s 148 exceeding 30\$ upto 100\$ @ Rs.100	64120046						
42	Number of imported mobile phones u/s 148 exceeding 100\$ upto 200\$ @ Rs.930	64120047						
43	Number of imported mobile phones u/s 148 exceeding 200\$ upto 350\$ @ Rs.970	64120048						
44	Number of imported mobile phones u/s 148 exceeding 350\$ upto 500\$ @ Rs.3000	64120049						
45	Number of imported mobile phones u/s 148 exceeding 500\$ @ Rs.50200	64120050						
46	CNG Station Gas Bill u/s 234A	64130151						
47	Fee for Goods Transport Contractor u/s (43E), Part IV Second Schedule	64320053						
48	Fee for Carriage Services by Oil Tanker u/s (43D), Part IV, Second Schedule	64320051						
Sr.	Description	Code	Receipts / Value	Final Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference (Option Valid if <=0)	
			A	B	C	D	E	
49	Export Proceeds u/s 154(1) @1%	64070054						
50	Foreign Indenting Commission u/s 154(2)	64070151						
51	Sale Proceeds of goods to exporter u/s 154(3)	64070152						
52	Sale Proceeds of goods by industrial undertaking u/s 154(3A)	64070153						
53	Contract Payments to indirect exporter u/s 154(3B)	64070154						
54	Export Proceeds u/s 154(3C)	64070155						
55	Commission / Discount on petroleum products u/s 156A @12%	64090151						

Option out of PTR

Signature: _____ Date: _____