

Income Tax Registration Procedure for All

Guideline

1. For running a proprietary business legitimately, NTN is required to be obtained on business name to fulfill statutory compliance as per Tax Laws.

An individual, a company and an association of persons (AOP) or foreign national shall be treated as registered, when they are e-enrolled on the Iris portal. E-Enrollment with FBR provides you with a National Tax Number (NTN) or Registration Number and password. In case of individuals, 13 digits Computerized National Identity Card (CNIC) will be used as NTN or Registration Number. NTN or Registration Number for AOP and Company is the 7 digits NTN received after e-enrollment. These credentials allow access to Iris portal, the online Income Tax system, which is only way through which online Income Tax Return can be filed.

What is Taxpayer Registration and how is it done?

Taxpayer Registration means, obtaining National Tax Number (NTN) from the Federal Board of Revenue (FBR) for making taxable transactions. NTN can be obtained by any of the following two ways:

1. **Apply online** at FBR Portal by visiting <https://e.fbr.gov.pk>
2. **Apply on paper** at any of the Taxpayer Facilitation Centre (TFC Centers' list given below)

In order to receive your Taxpayer Registration Certificate, you have to show original CNIC at the Taxpayer Facilitation Centers (TFC) Counter and submit following documents:

REQUIRED DOCUMENTS FOR AN INDIVIDUAL

1. Original CNIC |
2. Cell phone with SIM registered against his own CNIC|
3. Personal Email address |
4. Original certificate of maintenance of personal bank account|
5. Original evidence of tenancy/ownership of business premises (if having a business)|
6. Original paid utility bill of business premises not older than 3 months (if having a business)

REQUIRED DOCUMENTS FOR AN ASSOCIATION OF PERSONS

1. Original partnership deed(in case of Firm) |
2. CNICs of all Directors|
3. Original letter on letterhead of the company signed by all Directors, verifying the Principal Officer and authorizing him for Income Tax / Sales Tax Registration |
4. Cell phone with SIM registered against his own CNIC but not already registered with the FBR|
5. Email address belonging to the Company/AOP|
6. Original certificate of maintenance of bank account in Company/AOP's name|
7. Original evidence of tenancy /ownership of business premises (if having a business)|
8. Original paid utility bill of business premises not older than 3 months (if having a business)

REQUIRED DOCUMENTS FOR A COMPANY

1. Incorporation Certificate of the Company|
2. CNICs of all Directors|
3. Original letter on letterhead of the company signed by all Directors, verifying the Principal Officer and authorizing him for Income Tax / Sales Tax Registration |
4. Cell phone with SIM registered against his own CNIC but not already registered with the FBR|
5. Email address belonging to the Company/AOP|
6. Original certificate of maintenance of bank account in Company/AOP's name|
7. Original evidence of tenancy /ownership of business premises (if having a business)|
8. Original paid utility bill of business premises not older than 3 months (if having a business)

Income Tax Registration Procedure for All

ONLINE INCOME TAX REGISTRATION PROCEDURE FOR BUSINESS INDIVIDUALS:

- An individual, a company, and an association of persons (AOP), or foreign national shall be treated as registered when they are e-enrolled on the Iris portal
- In the case of individuals, 13 digits Computerized National Identity Card (CNIC) will be used as NTN or Registration Number
- NTN or Registration Number for AOP and Company is the 7 digits NTN received after e-enrollment
- These credentials allow access to the Iris portal, the online Income Tax system, which is the only way through which online Income Tax Return can be filed.

You can apply online for new registration by performing following steps:

Step 1:

Visit the FBR Portal at <https://iris.fbr.gov.pk/public/txplogin.xhtml>

Select "**New registration**" from the left box

Step 2:

A **New Registration Form** is displayed

- Fill up your **basis information** i.e.
 - CNIC & prefix
 - Name
 - Contact details
- Fill up your address information i.e.
 - Business name
 - Address, city and district

Enter "**Image character**"

Click "**Submit**"

Step 3:

After successful verification, submit the form by Clicking "**Submit**" button. System will assign a Token Number which should be noted for checking the status of the application either online or by calling at 24-Hrs help line at 051-111-772-772.

Step 4:

Once the taxpayer registration application is approved, the system will send an e-mail to you. Approx. time for verification is 3-working days.

FOCAL CONTACTS:

NTN Cell Islamabad & TFC- Islamabad

Mr. Muhammad Farooq
Incharge
NTN Cell Islamabad
CDA-Block-II, Old CBR Building
Near Lal Masjid, Melody, G-6, Islamabad
Tel: 051-9204911

FBR e-filing Helpline:

051-111-772-772 (9 am to 9 pm)
esupport@pral.com.pk

Income Tax Registration Procedure for All

New Registration ✕

Basic Information

CNIC *	Prefix *	
<input type="text" value="Enter 13 digit CNIC No."/>	<input type="text" value="Select"/>	
First Name *	Middle Name	Last Name *
<input type="text"/>	<input type="text"/>	<input type="text"/>
Current Service Provider *	Cell Number *	Confirm Cell No. <i>*Registered on your CNIC</i>
<input type="text" value="Select"/>	<input type="text" value="00923211234567"/>	<input type="text" value="00923211234567"/>
Email *	Confirm Email *	
<input type="text" value="abc@gmail.com"/>	<input type="text" value="abc@gmail.com"/>	

Address Information

Type *	Form *	
<input type="text" value="Select"/>	<input type="text" value="Select"/>	
Measurement Unit *	Area	Unit No. *
<input type="text" value="Select"/>	<input type="text" value="Area"/>	<input type="text" value="Unit No."/>
Complex / Street *	Area / Locality *	City *
<input type="text" value="Complex / Street / Block"/>	<input type="text" value="Area / Locality / Road"/>	<input type="text" value=""/>
District	Capacity *	% Share *
<input type="text" value=""/>	<input type="text" value="Select"/>	<input type="text" value=""/>

Note:

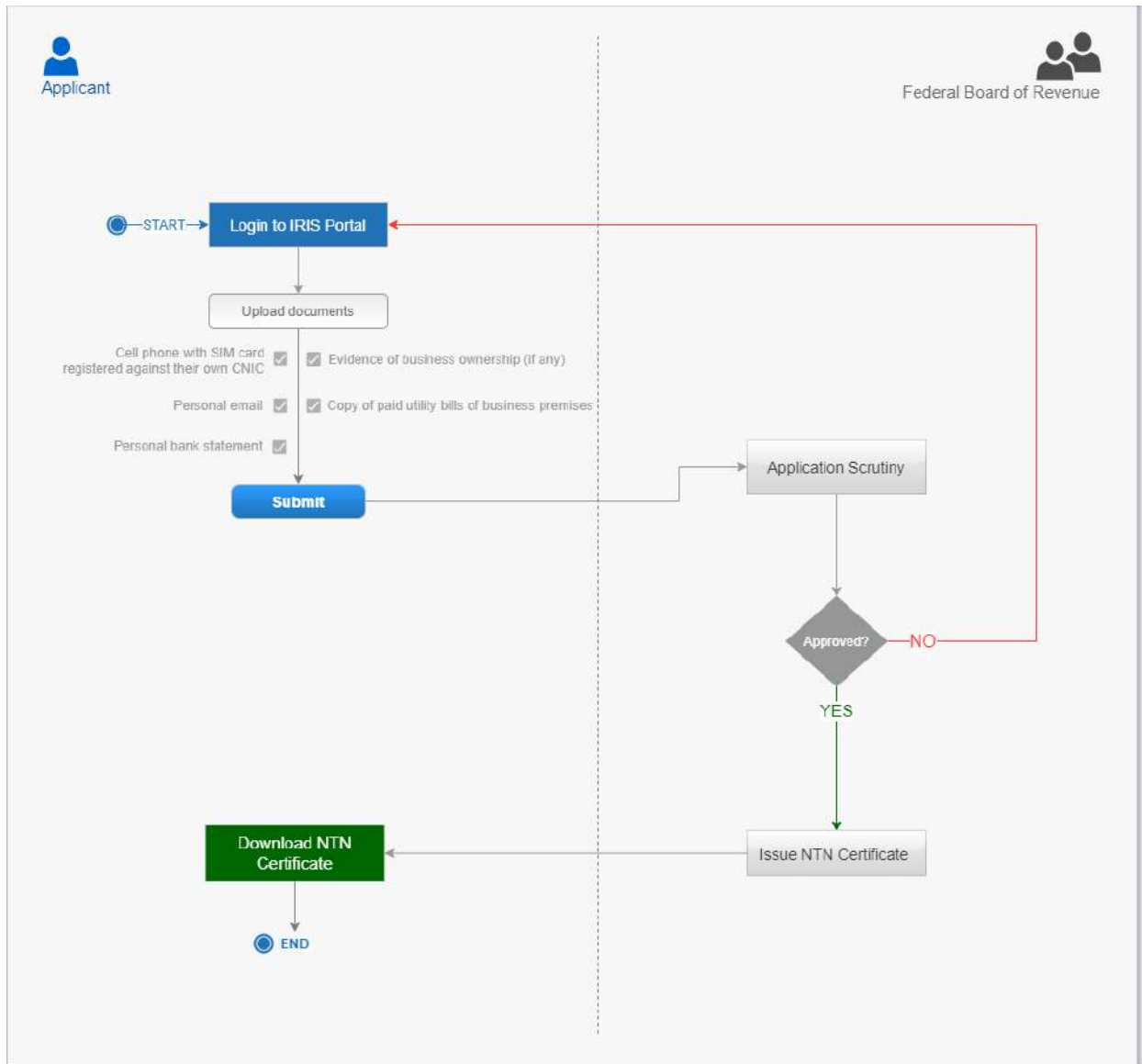
There is no fee for getting NTN certificate.

Filing Income Tax Return:

- **Accounting Period:** July 1- June 30
- **Filing Period:** Annual filing usually in September/as per Government Directives.
- Every Individual has to file a tax return irrespective of date of operations of its business.

Income Tax Registration Procedure for All

FLOW CHART



Note:

In order to avail various electronic services (e-Services) offered by FBR such as Changing the Registration Particulars, e-Filing of Returns (Sales Tax and Income Tax), e-Filing of Withholding tax Statements, e-Payments, etc.; you may apply for e-Enrollment (e enrolment from the menu) and user-id, password and PIN.