Resident	control & management of affairs		wholly or partly in Pakistan
paid tax	share of member	exempt	
loss	carry forward		
	not transferred	to members	
profession	nal firms tax rat	e can't exceed 32%	

**AOP** 

A/B will remain the same for tax credits allowed u/s 61-64

Individual as member

A/B\*C

A/B : notional applicable rate

tax as if the share (PAT) from AOP is not expmpt

B taxable income as if the share from AOP is not expmpt

C actual taxable income

share will be excluded from AOP's income

company will pay tax on its share