

# SB, FTR

## Separate block

- dividend
- tax on undistributed reserves
- non-resident
  - royalty
  - fee for technical services
  - shipping income
  - air transport income
- resident
  - shipping income
- profit on debt
  - except in case of company
- tax on
  - builders & developers
  - property income
    - ind/AOP
- capital gain
  - securities

## FTR

- execution of contract
  - non-resident
- local purchase by manufacturer
  - cooking oil
  - vegetable ghee
- sale of goods
  - individual
  - AOP
  - trading companies
- payment for
  - advertising services
    - to electronic & print media
  - foreign produces commodities
    - to non-resident
  - use of machinery & equipment
    - to resident
- media services
  - to non-resident
- exports
- commercial importer
- prizes and winnings
- petroleum products
  - to petrol pump operators
- CNG stations
- commission & brokerage
- lease
  - right to collect toll