# INCOME TAX RETURN

## ANNEX 8
## GAIN OR LOSS FROM NON-BUSINESS CHARGEABLE ASSETS

Fiscal Year _____ IRO Name _____

Source Country (if other than Nepal) _____

☐ Estimate Return ☐ Revised Estimate Return ☐ Self-Assessment Return as per Income Tax Act 2002, Section 96.5
☐ Final Self-Assessment Return ☐ Review/Appeal ☐ Instalment Revision, Jeopardy / Amended Assessment

## 1 TAXPAYER DETAILS

| | |
|---|---|
| PAN | |
| Name | |

## 2 CALCULATION OF GAIN OR LOSS FROM THE DISPOSAL OF SHARES OR SECURITIES

| | | |
|---|---|---|
| 1 | Name of Entity | |
| 2 | Disposal Procedure | |
| 3 | No of disposed Shares | |
| 4 | Market Value of Shares | |
| 5 | Incomings from the Disposal | |
| 6 | Outgoings for the Disposal | |
| 7 | Gain or Loss (rows 5-6) | |
| 8 | Name of the new Owner | |
| 9 | Address of the new Owner | |
| 10 | PAN of the new Owner | |

| | | |
|---|---|---|
| 11 | Name of Entity | |
| 12 | Disposal Procedure | |
| 13 | No of disposed Shares | |
| 14 | Market Value of Shares | |
| 15 | Incomings from the Disposal | |
| 16 | Outgoings for the Disposal | |
| 17 | Gain or Loss (rows 15-16) | |
| 18 | Name of the new Owner | |
| 19 | Address of the new Owner | |
| 20 | PAN of the new Owner | |

| | | |
|---|---|---|
| 21 | Name of Entity | |
| 22 | Disposal Procedure | |
| 23 | No of disposed Shares | |
| 24 | Market Value of Shares | |
| 25 | Incomings from the Disposal | |
| 26 | Outgoings for the Disposal | |
| 27 | Gain or Loss (rows 26-26) | |
| 28 | Name of the new Owner | |
| 29 | Address of the new Owner | |
| 30 | PAN of the new Owner | |

| | | |
|---|---|---|
| 31 | GAIN OR LOSS FROM DISPOSAL OF SHARES OR SECURITIES (rows 7+17+27) | |

## 3 CALCULATION OF GAIN OR LOSS FROM THE DISPOSAL OF BUILDING OR LAND

| | | |
|---|---|---|
| 32 | Address of Building or Land | |
| 33 | Disposal Procedure | |
| 34 | Market Value of Building or Land | |
| 35 | Incomings from the Disposal | |
| 36 | Outgoings for the Disposal | |
| 37 | Gain or Loss (rows 35-36) | |
| 38 | Name of the new Owner | |
| 39 | Address of the new Owner | |
| 40 | PAN of the new Owner | |

| | | |
|---|---|---|
| 41 | Address of Building or Land | |
| 42 | Disposal Procedure | |
| 43 | Market Value of Building or Land | |
| 44 | Incomings from the Disposal | |
| 45 | Outgoings for the Disposal | |
| 46 | Gain or Loss (row 45-46) | |
| 47 | Name of the new Owner | |
| 48 | Address of the new Owner | |
| 49 | PAN of the new Owner | |

| | | |
|---|---|---|
| 50 | GAIN OR LOSS FROM DISPOSAL OF BUILDING OR LAND (rows 37+46) | |

| | | |
|---|---|---|
| DEDUCTIBLE LOSSES | | |
| 51 | Losses transferred from other Businesses and/or Investments in this Year | |
| 52 | Carried forward of unrelieved Investments from previous Years | |
| 53 | TOTAL (rows 51+52) | |

| | | |
|---|---|---|
| 54 | NET GAINS OR LOSS (rows 31+50-53) | |

Put row 54 into column 3 of the rows of the tax calculation table where you fill in the income/gains from non-business chargeable assets.

## 4 TAXPAYER / TAX OFFICER CERTIFICATION

| Taxpayer | | Tax Officer | |
|---|---|---|---|
| Signature Taxpayer/Representative | | Signature Tax Officer | |
| Date | | Date | |
| Signature Auditor | | | |
| Date | | | |