





33 Taxable remuneration (Box 28 minus Boxes 29, 30, 31, 32. If this figure is negative, enter zero.)

**Taxable capital gains  
(before common deductions and capital loss relief)**

34 Capital gains derived (See S.30 of the Income Tax Act)

35 Capital losses incurred (See S.30 of the Income Tax Act)

36 Taxable capital gains (Box 34 minus Box 35. If this figure is negative, enter in Box 37.)

37 Capital loss available to carry forward

**Taxable income from gifts and other income  
(before common deductions)**

38 Gross amount of gifts and other income derived

39 Taxable income from gifts and other income (Amount in Box 38)

40 Total taxable income before common deductions and loss relief (Sum of Boxes 26, 33, 36 and 39)

**Common Deductions**

41 Taxable income excluding taxable income from business before common deductions and loss relief (Sum of Boxes 33, 36 and 39)

42 Zakat al-mal (excluding that paid by the business)

43 Zakat al-mal deductible (excluding that paid by the business) (Lower of Boxes 41 and 42)

44 Taxable income before donations and loss relief (Box 40 minus 43)

45 Donations made to State institutions and approved charitable organizations

46 5% of taxable income before donations and loss relief (Multiply Box 44 by 0.05)

47 Allowable donations (Lower of Boxes 45 and 46)

48 Taxable income before loss relief (Box 44 minus Box 47)

**Loss relief**

49 Capital loss carried forward from previous tax year (See S.34 of the Income Tax Act)

50 Capital loss deductible (Lowest of Boxes 36, 41, 49)

51 Business loss carried forward from previous tax year (See S.33 of the Income Tax Act)

52 Business loss deductible (Lowest of Box 26, Box 48 minus Box 50, Box 51)

53 Taxable income for the year (Box 48 minus Boxes 50 and 52)

**1. Tax liability computation for banks (To be filled by banks only)**

54 Tax liability for the year (Multiply Box 53 by 0.25)

**2. Tax liability computation for persons other than banks and individuals**

55 Size of the tax bracket available at 0% (See note 2 below)

56 Amount subject to tax at 0% (Lower of Boxes 53 and 55)

57 Amount subject to tax at 15% (Box 53 minus Box 55. If the figure is negative, enter zero.)

58 Tax liability for the year (Multiply Box 57 by 0.15)

