

Tax Rates for Salaried Individuals (First Sch. Part I Div. I)

Salaried Person (Rs)	Tax Rates		Sale of goods (First Sch. Part III Div. III)	Filer	Non- filer
below 600,000/-	0%		By company (Other Goods)	5.0%	10.0%
Rs. 600,000 to Rs. 1,200,000	5% of the amount exceeding 600,000		By company (Toll Manufacturing)	9.0%	18.0%
Rs. 1,200,000 to Rs. 2,200,000	30,000 + 15% of the Exceeding Amount of 1,200,000		By Individual and AOP (Other Goods)	5.5%	11.0%
Rs. 2,200,000 to Rs. 3,200,000	Rs 180,000 + 25% of the exceeding amount of 2,200,000		By Individual and AOP (Toll Manufacturing)	11.0%	22.0%
Rs. 3,200,000 to Rs. 4,100,000	Rs 430,000 + 30% of the amount exceeding Rs 3,200,000		Sale of Rice, cotton seed, edible oils	1.5%	3.0%
Exceeding Rs. 4,100,000	Rs 700,000+35% of the amount exceeding Rs 4,100,000		Minimum limit on tax deduction for payments against goods and services Shall be Rs 75000/- and Rs 30,000/- per annum		

Tax Rates for AOPs And Non-Salaried Individuals (First Sch. Part I Div. I)

Business Income (Rs)	Tax Rates		Services (First Sch. Part III Div. III)	Filer	Non- filer
below 600,000/-	0%		By Company	9%	18%
Rs. 600,000 to Rs. 1,200,000	15% of the Exceeding amount of the 600,000		By Individual and AOP	11%	22%
Rs. 1,200,000 to Rs. 1,600,000	Rs. 90,000 + 20% of the amount exceeding Rs. 800,000		By expert house of services Rendered		
Rs. 1,600,000 to Rs. 3,200,000	Rs. 170,000 + 30% of the amount exceeding Rs. 1,600,000		Advertisement Services (Electronic/print media)	1.5%	3%
Rs. 3,200,000 to Rs. 5,600,000	Rs 650,000 + 40% of the exceeding amount Rs 3,200,000		Advertisement Services Other than (Electronic/print media)		
Exceeding Rs. 5,600,000	Rs 650,000 + 40% of the exceeding amount Rs 3,200,000		Transport services		

Tax Rates for rent of immovable property- Individual and AOP's (First Sch. Part III Div. V)

Rental Income (Rs)	Filer	Non- filer	Freight forwarding services
Upto Rs.300,000	0%	0%	Air cargo services
Rs.300,000 to 600,000	5% of exceeding amount Rs. 300,000	100% of the amount calculated of	Courier services
Rs.600,000 to Rs.2,000,000	Rs.15,000 + 10% of amount exceeding	100% of the amount calculated of	Manpower outsourcing services
Upto Rs.2,000,000	Rs.15,000 + 25% of amount exceeding	100% of the amount calculated of	Hotel services

Companies	15%	30%	Security guard services
Other important tax rates			Software development services
Companies- General (First Sch. Part I Div. II)			IT services and IT enabled services
Small Company	20%		Tracking services
Banking Company	39%		Share registered services
All other Companies	29%		Engineering services
Alternate Corporate Tax (ACT)	17%		Car rental services
Sui Northern Gas, & SNGPL, Pakistan Airlines, Poultry Industries	0.75%		Building maintenance services
Oil Refineries, Motorcycle Dealers, and Oil Marketing Companies	0.5%		Inspection services
Petroleum Agents, Distributors of Pharmaceutical products,FMCG	0.25%		Certification Services
In All Other Cases	1.25%		Testing services

Super Tax Income under section 4C (First Sch. Part I Div. IIB)	Tax Rates 2022	Tax Rates 2023	Training services
Where income does not exceed Rs. 150 million	0% of the income	0% of the income	Warehouse services
Where income exceeds Rs. 150 million but does not exceed Rs. 200 million	1% of the income	1% of the income	Asset management services
Where income exceeds Rs. 200 million but does not exceed Rs. 250 million	2% of the income	2% of the income	Data services under license issued by (PTA)
Where income exceeds Rs. 250 million but does not exceed Rs. 300 million	3% of the income	3% of the income	Telecommunication Infrastructure (tower) services
Where income exceeds Rs. 300 million but doesn't exceed Rs 350 million	4% of the income	4% of the income	Contracts (First Sch. Part III Div. III)
Where income exceeds Rs. 350 million but doesn't exceed Rs 400 million	4% of the income	6% of the income	By Company
Where income exceeds Rs. 400 million but doesn't exceed Rs 500 million	4% of the income	8% of the income	By Individual and AOP
Where income exceeds Rs. 500 million	4% of the income	10% of the income	Brokerage and Commission (First Sch. Part IV Div. II)

Immovable Property	Filer	Non- filer	Filer but Late Filer	Advertisement agents
Advantage tax on Seller (First Sch. Part IV Div. X)				10%
gross amount of the consideration received is below Rs. 50 Million	3%	10%	6%	Life insurance agents (Less than 0.5 M)
gross amount of the consideration received is above Rs. 50 Million but not above Rs. 100 Million	3.5%	10%	7%	8%
gross amount of the consideration received is above Rs. 100 Million	4%	10%	8%	Other cases

Advantage tax on buyer (First Sch. Part IV Div. XVIII)				Issuance of Bonus Shares (Section 236Z)
fair market value is below Rs. 50 Million	3%	12%	6%	Filer
fair market value is exceeds Rs. 50 Million but does not exceed Rs. 100 Million	3.5%	16%	7%	Non- filer
fair market value is above Rs. 100 Million	4%	20%	8%	Issuance of Bonus Shares

Gain on immovable property (First Sch. Part I Div. VIII)	Rate of Tax on properties acquired on or before 30th day of June, 2024			acquired on or after 1st day of July, 2024
Immovable Property	Open Plots	Constructed	Flats	
Where the holding period does not exceed one year	15%	15%	15%	Filers: 15% of Capital Gains
Where the holding period exceeds one year but does not exceed two years	12.5%	10%	7.5%	Non-Filer: The liability calculated as per the First Schedule Part I Div. I or Div. II or 15% of the Gain, whichever is higher
Where the holding period exceeds two years but does not exceed three years	10%	7.50%	0	
Where the holding period exceeds three years but does not exceed four years	7.5%	5%	-	
Where the holding period exceeds four years but does not exceed five years	5%	0	-	
Where the holding period exceeds five years but does not exceed six years	2.5%	-	-	
Where the holding period exceeds six years	0%	-	-	

Capital Gains on Disposal of Securities(First Sch. Part I Div. VII)	Disposal of Securities Acquired between 1 Jul 2022 to 30 Jun 2024		Disposal of Securities Acquired on or after 1st day of July, 2024	Tax on sale- specified sector (First Sch. Part IV Dns. XIV and XV)
Where the holding period does not exceed one year	15%			Filer
Where the holding period exceeds one year but does not exceed two years	12.5%			Non- filer
Where the holding period exceeds two years but does not exceed three years	10%			Sale to distributors, dealers and wholesalers (Div. XIV)
Where the holding period exceeds three years but does not exceed four years	7.5%			Sale of Distributors of Fertilizer (Div. XIV)
Where the holding period exceeds four years but does not exceed five years	5%			other than fertilizers (Div. XIV)
Where the holding period exceeds five years but does not exceed six years	2.5%			Tax on sale to retailers- Others (Div. XV)
Where the holding period exceeds six years	0%			Tax on sale to retailers- Others (Div. XV)
Future commodity contracts entered into by members of Pakistan Mercantile Exchange	5%		5%	Advantage tax on sale by auctions (First Sch. Part IV Div. VIII)

Capital Gains on Disposal of Securities(First Sch. Part I Div. VII)	Rate of Tax			Advantage tax on sales immovable property by auction
the securities are acquired on or after the first day of July, 2013 but on or before the 30th day of June, 2022		12.5%		Advantage tax on sales other than immovable property by auction
the securities are acquired before the first day of July, 2013		0%		Advantage Tax on the Debit/Credit Card (First Sch. Part IV Div. XXV II)
Capital Gains on Disposal of Securities(First Sch. Part I Div. VII)	Individual	AOP	Company	Advantage Tax on the Prepaid Debit/Credit Card
mutual fund or a collective investment scheme or a REIT scheme (Stock Fund)	15%	15%	15%	Petroleum Products (Final Tax) (First Sch. Part III Div. VIA)
mutual fund or a collective investment scheme or a REIT scheme (Other Fund)	15%	15%	25%	Commission/Discount to Petrol Pump Operators on Petroleum Products
if dividend receipts of the fund are less than capital gains				Advantage Tax on Cash Withdrawal (Section 231AB)
Telephone Users (First Sch. Part IV Div. V)				Tax on cash withdrawal from bank on 50,000/- and above
Telephone Subscriber (Other than Mobile Phone) exceeding Rs. 1000 monthly bill				Exports of IT Services (First Sch. Part III Div. IVA)

Internet, Mobile telephone and pre-paid internet or telephone card	10% on exceeding amount		Exports (First Sch. Part III Div. IV)
Tax at Import stage (First Sch. Part II)	Filer	Non- filer	Filer
Persons importing goods classified in Part I of the Twelfth Sch	1%	0%	Non- filer
Persons importing goods classified in Part II of the Twelfth Sch.	2%	0%	Rate of Tax on Certain Payments (First Sch. Part I Div. IV)
Persons importing goods classified in Part III of the Twelfth Sch.	5.5%	0%	Royalty
If the importer is commercial for the goods specified in Part III of the Twelfth Sch.	4%	0%	Fee for Technical Services

For Real Estate And Commercial builders (First Sch. Part IIB)	Karachi, Lahore and Islamabad	Hyderabad, Sukkur,Multan, Faisalabad,Rawalpindi,	Urban Areas not specified in columns (2) and (3)	Functions and gatherings (First Sch. Part IV Div. XI)
TAX ON PERSONS FALLING UNDER SECTION 147(5C)(I) FOR COMMERCIAL BUILDINGS				Advantage Tax on Purchase, Registration and Transfer of Motor Vehicles (First Sch. Part IV Div. VII)
Any Size (Sq Ft)	Rs.250 per Sq. ft.	Rs.230 per Sq. ft.	Rs.210 per Sq. ft.	Engine Capacity
TAX ON PERSONS FALLING UNDER SECTION 147(5C)(I) FOR RESIDENTIAL BUILDINGS				upto 850cc
Upto 3000 Sq Ft	Rs.80 per Sq. ft	Rs.65 per Sq. ft	Rs.50 per Sq. ft	851cc to 1000cc
3000 Sq Ft and Above	Rs. 125 per Sq. ft	Rs. 110 per Sq. ft	Rs. 100 per Sq. ft.	1001cc to 1300cc
TAX ON PERSONS FALLING UNDER SECTION 147(5C)(H)				1301cc to 1600cc
Any Size (Sq Yds)	Rs. 150 per Sq. yd	Rs. 130 per Sq. yd	Rs. 100 per Sq. yd	1601cc to 1800cc
TAX ON PERSONS FALLING UNDER SECTION 147(5C)(H) FOR DEVELOPMENT OF INDUSTRIAL AREA				1801cc to 2000cc
Any Size (Sq Yds)	Rs. 20 per Sq. yd	Rs. 20 per Sq. yd	Rs. 10 per Sq. yd	2001cc to 2500cc
				2501cc to 3000cc
				Above 3000cc