


Tax Card 2022-23						
Slab Rates For Salaried Individual (Salary income is more than 75% of Taxable Income)			Sale of Goods	Person Appearing on ATL		
Salary Income	Fixed Tax	Additional Tax		Yes	No	
Upto 600,000	-	NIL				
600,001 to 1,200,000	-	2.5% of amount exceeding 600,000	Sale of Rice, cottonseed & edible oil	1.50%	3%	
1,200,001 to 2,400,000	15,000	12.5% of amount exceeding 1,200,000				
2,400,001 to 3,600,000	165,000	20% of amount exceeding 2,400,000				
3,600,001 to 6,000,000	405,000	25 % of amount exceeding 3,600,000	Sale of cigarettes & pharma	1%	2%	
6,000,001 to 12,000,000	1,005,000	32.5% of amount exceeding 6,000,000				
Above 12,000,000	2,955,000	35% of amount exceeding 12,000,000	Other goods by Company	4%	8%	
<i>Note: every person responsible for making payment for directorship fee or fee for attending board meeting or such fee by whatever name called, shall at the time of payment, deduct tax at the rate of twenty percent of the gross amount payable.</i>			Other goods by Individual/AOP	4.50%	9%	
Tax Slab Rates for AOP and Non-Salaried individuals			Sale of FMCG, fertilizers, electronics excluding mobile phones, sugar, cement & edible oil by distributors, dealers, sub-dealers, wholesales & retail (Active in Income Tax &Sales Tax	0.25%	N/A	
Business Income	Fixed Tax	Additional Tax	Services	Person Appearing on ATL		
Upto 600,000	-	NIL		Yes	No	
600,001 to 800,000	-	5% of amount exceeding 600,000		By Company	8%	16%
800,001 to 1,200,000	10,000	12.5% of amount exceeding 800,000	By Individual or AOP	10%	20%	
1,200,001 to 2,400,000	60,000	17.5% of amount exceeding 1,200,000	By Export houses for services rendered	1%	2%	
2,400,001 to 3,000,000	270,000	22.5 % of amount exceeding 2,400,000	Advertisement services(Electronic/Print media)	1.50%	3%	
3,000,001 to 4,000,000	405,000	27.5% of amount exceeding 3,000,000	Transport services, freight forwarding services, air cargo services, courier services, manpower outsourcing services, hotel services, security guard services, software development services, IT services and IT enabled services as defined in section 2, tracking services, advertising services (other than by print or electronic media), share registrar services, engineering services including architectural services, warehousing services, services rendered by asset management companies, data services provided under license issued by the Pakistan Telecommunication Authority, telecommunication infrastructure (tower) services, car rental services, building maintenance services, services rendered by Pakistan Stock Exchange Limited and Pakistan.	3%	6%	
4,000,001 to 6,000,000	680,000	32.5% of amount exceeding 12,000,000				
Above 6,000,000	1,330,000	35% of amount exceeding 6,000,000				
Tax Rate for rent on Immovable property (Individual & AOP)						
Income	Fixed Tax	Additional Tax	Payments to non-residents	Person Appearing on ATL		
Upto 300,000	0	Nil		Yes	No	
300,001 to 600,000	0	5% in excess of 300,000		Royalty/Fee for technical Services	15%	15%
600,001 to 2,000,000	15000	10% in excess of 600,000		Contract for construction services/supervisory Services	7%	7%
Above 2,000,000	155000	25% in excess of 2,000,000		Advertisement Services	10%	10%
Tax Rate for rent on Immovable property (Companies)			Foreign produced commercials	20%	20%	
15% of gross amount of rent			Insurance or re-insurance premium	5%	5%	
<i>Note: In case of non-filer, the rate of applicable withholding tax on rent shall be doubled.</i>			Offshore Digital Services	10%	10%	
Corporate Person Category	Corporate Tax	Minimum Tax/ACT	Other unspecified payment	20%	40%	
Small Companies	20%	1.25% of Revenue/17% of Accounting Profit	Sales of Goods by PE- Company	4%	8%	
banking companies	39%		Sales of Goods by PE- Other than company	4.50%	9%	
Other Companies	29%		Services by PE-Company	8%	16%	
Branch Office	29%		Services by PE-Other than Company	10%	20%	
Super Tax on High Earning Person (Under Section 4C) TY 2022 & onwards		Tax Rate	Transport services, freight forwarding services, air cargo services, courier services, manpower outsourcing services, hotel services, security guard services, software development services, IT services and IT enabled services as defined in section 2, tracking services, advertising services (other than by print or electronic media), share registrar services, engineering services, car rental services, building maintenance services, services rendered of Pakistan Stock Exchange Limited and Pakistan Mercantile Exchange Limited inspection and certification, testing and training services, oilfield services;	3%	6%	
Income less than 150 M		0%				
150-200M		1%				
200-250M		2%				
250-300M		3%				
Income exceeding 300M*		4% **				
<i>*airlines, automobiles, beverages, cement, chemicals, cigarette and tobacco, fertilizer, iron and steel, LNG terminal, oil marketing, oil refining, petroleum and gas exploration and production, pharmaceuticals, sugar and textiles. Rate of tax for TY 2022 shall be 10%.</i>						
<i>** This section shall not apply on banking company for TY 2022. For Tax year 2023 onwards. The rate of tax shall be 10%.</i>						



**ALAM & AULAKH CHARTERED
ACCOUNTANTS**

Tax Card 2022-23

Advance Tax on sale of specialized items	Transactions	Person Appearing on ATL		Contracts	Person Appearing on ATL	
		Yes	No		Yes	No
Electronics, Sugar, Cement, Iron & Steel, Motorcycle, Pesticides, Cigarettes, Glass, Textile, Beverages, paint, Foam, Pharmaceuticals, Poultry, Animal feed, Edible Oil & Ghee, battery, tires, chemical, varnishes, Cosmetics, IT Equipment, Fertilizer	Manufacturer/Commercial Importer to Distributor, dealer or wholesaler	0.10%	0.20%	By Other Companies	6.50%	13%
Fertilizer (in Active in income Tax & Sales Tax)		0.70%	1.40%	By sportspersons	10%	20%
		0.25%		By Others	7%	14%
Pharmaceuticals, poultry and animal feed, edible oil and ghee, auto-parts, tyres, varnishes, chemicals, cosmetics, IT equipment, electronics, sugar, cement, iron and steel products, motorcycles, pesticides, cigarettes, glass, textile, beverages, paint or foam sector	1. manufacturer, distributor, dealer, wholesaler or commercial importer to retailer 2. Distributor/dealer to other wholeseller	0.50%	1%	Advance Tax on immovable property	Person Appearing on ATL	
Tax on import stage	Person Appearing on ATL				Yes	No
	Yes	No		Advance tax on seller	2%	4%
Goods under Part 1, 12 Schedule	1%	2%		Advance tax on buyer	2%	7%
Goods under Part 2, 12 Schedule	2% (3.5% C.I)**	4% (7% C.I)**		Dividend	Person Appearing on ATL	
Goods under Part 3, 12 Schedule	5.50%	11%			Yes	No
Manufacturers covered rescinded under SRO. 1125(1)/2011 importing items covered under SRO. 1125(1)/2011	1%	2%		Paid by Other companies	15%	30%
Person importing finished pharmaceutical products, not manufactured locally as certified by the DRAP	4%	8%		Paid by companies not paying any tax due to exempt income or losses	25%	50%
Import of CKD Kits of Electric Vehicle for small cars or SUVs up to 50 kwh battery and LCVs up to 150 kwh battery	1%	2%		Dividend paid by IPPs	7.50%	15%
*Note: No Tax to be collected on the import of items covered in clauses (12F) to (12M) of Part IV Second Schedule. **C.I = In Case of Commercial Importer				Dividend in specie	15%	30%
Gain on Sale of Immovable property				Profit on debt	Person Appearing on ATL	
Holding period	Open Plots	Constructed Property	Flats		Yes	No
Up to 1 Year	15%	15%	15%	Received by Company	15%	30%
1 to 2 Years	12.50%	10%	7.50%	Received by AOP or Individual	15%	30%
2 to 3 Years	10%	7.50%	-	Cash payment limit	2023	
3 to 4 Years	7.50%	5%	-	Expenditure under a single account head	250,000	
4 to 5 Years	5%	-	-	Expenditure through cash	25,000	
5 to 6 Years	2.50%	-	-	Cash salaries per month	25,000	
More than 6 Years	0%	-	-	Advance tax	Person Appearing on ATL	
Advance tax on purchase of Vehicle [231B (1)&(3)]	Person Appearing on ATL				Yes	No
	Yes	No		Sale through auction-other than immovable property	10%	20%
Up to 850 cc	10,000	30,000		Functions & gatherings	0%	
851cc-1000cc	20,000	60,000		Fee to educational institutes, if fee exceed PKR 200,000 per annum	0%	5%
1001cc-1300cc	25,000	75,000		Brokerage/Commission	Person Appearing on ATL	
1301cc-1600cc	50,000	150,000			Yes	No
1601cc-1800cc	150,000	450,000		Advertisement	10%	20%
1801cc-2000cc	200,000	600,000		Life insurance agent (less than 0.5 M)	8%	16%
2001cc-2500cc	350,000	1,050,000		Others	12%	24%
2501cc-3000cc	400,000	1,200,000		Advance tax if the locally manufactured motor vehicle has been sold prior to registration by the person who originally purchased it from the local manufacturer [231B (2A)]	Person Appearing on ATL	
Above 3000cc	500,000	1,500,000			Yes	No
EV pricing 5M or Above	3% of cost	9% of cost		Up to 1000 cc	100,000	300,000
Advance tax on Transfer of Vehicle [231B (2)]	Person Appearing on ATL			1001cc to 2000cc	200,000	600,000
	Yes	No		2001 & above	400,000	1,200,000
Up to 850 cc	0	0		 ALAM & AULAKH CHARTERED ACCOUNTANTS		
851cc-1000cc	5,000	15,000				
1001cc-1300cc	7,500	22,500				
1301cc-1600cc	12,500	37,500				
1601cc-1800cc	18,750	56,250				
1801cc-2000cc	25,000	75,000				
2001cc-2500cc	37,500	112,500				
2501cc-3000cc	50,000	150,000				
Above 3000cc	62,500	187,500				
EV pricing 5M or Above	20,000	60,000				

Note: rate of tax to be collected under this clause shall be reduced by ten percent each year from the date of first registration in Pakistan.