

## TAX YEAR 2012

### RATES OF TAX FOR INDIVIDUAL EXCEPT A SALARIED TAXPAYER:-

S #	Taxable Income	Rate of Tax
1	Where taxable income does not exceed Rs.350,000	0%
2	Where taxable income exceeds Rs.350,000 but does not exceed Rs.500,000	5%
3	Where taxable income exceeds Rs.500,000 but does not exceed Rs. 750,000	10%
4	Where taxable income exceeds Rs.750,000 but does not exceed Rs. 1,000,000	15%
5	Where taxable income exceeds Rs.1,000,000 but does not exceed Rs.1,500,000	20%
6	Where taxable income exceeds Rs.1,500,000	25%

### RATES OF TAX FOR INDIVIDUAL WHERE SALARY CONSTITUTES MORE THAN 50% OF TAXABLE INCOME:-

S #	Taxable Income	Rate of Tax
1	Where taxable income does not exceed Rs.350,000	0%
2	Where taxable income exceeds Rs.350,000 but does not exceed Rs. 400,000	1.5%
3	Where taxable income exceeds Rs.400,000 but does not exceed Rs.450,000	2.50%
4	Where taxable income exceeds Rs.450,000 but does not exceed Rs.550,000	3.50%
5	Where taxable income exceeds Rs.550,000 but does not exceed Rs.650,000	4.50%
6	Where taxable income exceeds Rs. 650,000but does not exceed Rs.750,000	6.00%
7	Where taxable income exceeds Rs.750,000 but does not exceed Rs.900,000	7.50%
8	Where taxable income exceeds Rs.900,000 but does not exceed Rs.1,050,000	9.00%
9	Where taxable income exceeds Rs.1,050,000 but does not exceed Rs.1,200,000	10.00%
10	Where taxable income exceeds Rs.1,200,000 but does not exceed Rs.1,450,000	11.00%
11	Where taxable income exceeds Rs.1,450,000 but does not exceed Rs.1,700,000	12.50%
12	Where taxable income exceeds Rs.1,700,000 but does not exceed Rs.1,950,000	14.00%
13	Where taxable income exceeds Rs. 1,950,000but does not exceed Rs.2,250,000	15.00%
14	Where taxable income exceeds Rs. 2,250,000 but does not exceed Rs.2,850,000	16.00%
15	Where taxable income exceeds Rs. 2,850,000 but does not exceed Rs.3,550,000	17.50%
16	Where taxable income exceeds Rs. 3,550,000 but does not exceed Rs.4,550,000	18.50%
17	Where taxable income exceeds Rs.4,550,000	20.00%

### INCOME FROM PROPERTY

S.No.	Gross amount of rent	Rate of tax
(1)	Where the gross amount of rent does not exceed Rs. 150,000.	Nil
(2)	Where the gross amount of rent exceeds Rs.150,000 but does not exceed Rs.400,000.	5 per cent of the gross amount exceeding Rs.150,000.
(3)	Where the gross amount of rent exceeds Rs.400,000 but does not exceed Rs.1,000,000.	Rs.12,500 plus 7.5 per cent of the gross amount exceeding Rs.400,000.
(4)	Where the gross amount of rent exceeds Rs.1,000,000.	Rs.57,500 plus 10 per cent of the gross amount exceeding Rs.1,000,000.

## TAX YEAR 2011

### RATES OF TAX FOR INDIVIDUAL EXCEPT A SALARIED TAXPAYER:-

S #	Taxable Income	Rate of Tax
1	Where taxable income does not exceed Rs.300,000	0%
2	Where taxable income exceeds Rs.300,000 but does not exceed Rs.500,000	7.5%
3	Where taxable income exceeds Rs.500,000 but does not exceed Rs. 750,000	10%
4	Where taxable income exceeds Rs.750,000 but does not exceed Rs. 1,000,000	15%
5	Where taxable income exceeds Rs.1,000,000 but does not exceed Rs.1,500,000	20%
6	Where taxable income exceeds Rs.1,500,000	25%

### RATES OF TAX FOR INDIVIDUAL WHERE SALARY CONSTITUTES MORE THAN 50% OF TAXABLE INCOME:-

S #	Taxable Income	Rate of Tax
1	Where taxable income does not exceed Rs.300,000	0%
2	Where taxable income exceeds Rs.300,000 but does not exceed Rs.350,000	0.75%
3	Where taxable income exceeds Rs.350,000 but does not exceed Rs.400,000	1.5%
4	Where taxable income exceeds Rs.400,000 but does not exceed Rs.450,000	2.50%
5	Where taxable income exceeds Rs.450,000 but does not exceed Rs.550,000	3.50%
6	Where taxable income exceeds Rs.550,000 but does not exceed Rs.650,000	4.50%
7	Where taxable income exceeds Rs. 650,000but does not exceed Rs.750,000	6.00%
8	Where taxable income exceeds Rs.750,000 but does not exceed Rs.900,000	7.50%
9	Where taxable income exceeds Rs.900,000 but does not exceed Rs. 1,050,000	9.00%
10	Where taxable income exceeds Rs.1,050,000 but does not exceed Rs.1,200,000	10.00%
11	Where taxable income exceeds Rs.1,200,000 but does not exceed Rs.1,450,000	11.00%
12	Where taxable income exceeds Rs.1,450,000 but does not exceed Rs.1,700,000	12.50%
13	Where taxable income exceeds Rs.1,700,000 but does not exceed Rs.1,950,000	14.00%
14	Where taxable income exceeds Rs. 1,950,000but does not exceed Rs.2,250,000	15.00%
15	Where taxable income exceeds Rs. 2,250,000 but does not exceed Rs.2,850,000	16.00%
16	Where taxable income exceeds Rs. 2,850,000 but does not exceed Rs.3,550,000	17.50%
17	Where taxable income exceeds Rs. 3,550,000 but does not exceed Rs.4,550,000	18.50%
18	Where taxable income exceeds Rs.4,550,000	20.00%

### INCOME FROM PROPERTY

S.No.	Gross amount of rent	Rate of tax
(1)	Where the gross amount of rent does not exceed Rs. 150,000.	Nil
(2)	Where the gross amount of rent exceeds Rs.150,000 but does not exceed Rs.400,000.	5 per cent of the gross amount exceeding Rs.150,000.
(3)	Where the gross amount of rent exceeds Rs.400,000 but does not exceed Rs.1,000,000.	Rs.12,500 plus 7.5 per cent of the gross amount exceeding Rs.400,000.
(4)	Where the gross amount of rent exceeds Rs.1,000,000.	Rs.57,500 plus 10 per cent of the gross amount exceeding Rs.1,000,000.

**TAX YEAR 2010****RATES OF TAX FOR INDIVIDUAL EXCEPT A SALARIED TAXPAYER:-**

S #	Taxable Income	Rate of Tax
1	Where taxable income does not exceed Rs.100,000	0%
2	Where taxable income exceeds Rs.100,000 but does not exceed Rs.110,000	0.5%
3	Where taxable income exceeds Rs.110,000 but does not exceed Rs.125,000	1.00%
4	Where taxable income exceeds Rs.125,000 but does not exceed Rs.150,000	2.00%
5	Where taxable income exceeds Rs.150,000 but does not exceed Rs.175,000	3.00%
6	Where taxable income exceeds Rs.175,000 but does not exceed Rs.200,000	4.00%
7	Where taxable income exceeds Rs.200,000 but does not exceed Rs.300,000	5.00%
8	Where taxable income exceeds Rs.300,000 but does not exceed Rs.400,000	7.5%
9	Where taxable income exceeds Rs.400,000 but does not exceed Rs.500,000	10.00%
10	Where taxable income exceeds Rs.500,000 but does not exceed Rs.600,000	12.50%
11	Where taxable income exceeds Rs.600,000 but does not exceed Rs.800,000	15.00%
12	Where taxable income exceeds Rs.800,000 but does not exceed Rs.1,000,000	17.50%
13	Where taxable income exceeds Rs.1,000,000 but does not exceed Rs.1,300,000	21.00%
14	Where taxable income exceeds Rs.1,300,000	25.00%

**RATES OF TAX FOR INDIVIDUAL WHERE SALARY CONSTITUTES MORE THAN 50% OF TAXABLE INCOME:-**

S #	Taxable Income	Rate of Tax
1	Where taxable income does not exceed Rs.200,000	0%
2	Where taxable income exceeds Rs.200,000 but does not exceed Rs.250,000	0.5%
3	Where taxable income exceeds Rs.250,000 but does not exceed Rs.350,000	0.75%
4	Where taxable income exceeds Rs.350,000 but does not exceed Rs.400,000	1.50%
5	Where taxable income exceeds Rs.400,000 but does not exceed Rs.450,000	2.50%
6	Where taxable income exceeds Rs.450,000 but does not exceed Rs.550,000	3.50%
7	Where taxable income exceeds Rs. 550,000but does not exceed Rs.650,000	4.50%
8	Where taxable income exceeds Rs.650,000 but does not exceed Rs.750,000	6.00%
9	Where taxable income exceeds Rs. 750,000 but does not exceed Rs. 900,000	7.50%
10	Where taxable income exceeds Rs. 900,000but does not exceed Rs. 1,050,000	9.00%
11	Where taxable income exceeds Rs. 1,050,000but does not exceed Rs. 1,200,000	10.00%
12	Where taxable income exceeds Rs. 1,200,000but does not exceed Rs. 1,450,000	11.00%
13	Where taxable income exceeds Rs. 1,450,000but does not exceed Rs. 1,700,000	12.50%
14	Where taxable income exceeds Rs. 1,700,000but does not exceed Rs. 1,950,000	14.00%
15	Where taxable income exceeds Rs. 1,950,000but does not exceed Rs. 2,250,000	15.00%
16	Where taxable income exceeds Rs. 2,250,000but does not exceed Rs. 2,850,000	16.00%
17	Where taxable income exceeds Rs. 2,850,000but does not exceed Rs. 3,550,000	17.50%
18	Where taxable income exceeds Rs. 3,550,000 but does not exceed Rs. Rs.4,550,000	18.50%
19	Where taxable income exceeds Rs. 4,550,000 but does not exceed Rs. Rs.8,650,000	19.00%
20	Where taxable income exceeds Rs. Rs.8,650,000	20.00%

**INCOME FROM PROPERTY**

S.No.	Gross amount of rent	Rate of tax
(1)	Where the gross amount of rent does not exceed Rs.150,000.	Nil
(2)	Where the gross amount of rent exceeds Rs.150,000 but does not exceed Rs.400,000.	5 per cent of the gross amount exceeding Rs.150,000.
(3)	Where the gross amount of rent exceeds Rs.400,000 but does not exceed Rs.1,000,000.	Rs.12,500 plus 7.5 per cent of the gross amount exceeding Rs.400,000.
(4)	Where the gross amount of rent exceeds Rs.1,000,000.	Rs.57,500 plus 10 per cent of the gross amount exceeding Rs.1,000,000.

## TAX YEAR 2009

### RATES OF TAX FOR INDIVIDUAL EXCEPT A SALARIED TAXPAYER:-

S #	Taxable Income	Rate of Tax
1	Where taxable income does not exceed Rs.100,000	0%
2	Where taxable income exceeds Rs.100,000 but does not exceed Rs.110,000	0.5%
3	Where taxable income exceeds Rs.110,000 but does not exceed Rs.125,000	1.00%
4	Where taxable income exceeds Rs.125,000 but does not exceed Rs.150,000	2.00%
5	Where taxable income exceeds Rs.150,000 but does not exceed Rs.175,000	3.00%
6	Where taxable income exceeds Rs.175,000 but does not exceed Rs.200,000	4.00%
7	Where taxable income exceeds Rs.200,000 but does not exceed Rs.300,000	5.00%
8	Where taxable income exceeds Rs.300,000 but does not exceed Rs.400,000	7.5%
9	Where taxable income exceeds Rs.400,000 but does not exceed Rs.500,000	10.00%
10	Where taxable income exceeds Rs.500,000 but does not exceed Rs.600,000	12.50%
11	Where taxable income exceeds Rs.600,000 but does not exceed Rs.800,000	15.00%
12	Where taxable income exceeds Rs.800,000 but does not exceed Rs.1,000,000	17.50%
13	Where taxable income exceeds Rs.1,000,000 but does not exceed Rs.1,300,000	21.00%
14	Where taxable income exceeds Rs.1,300,000	25.00%

### RATES OF TAX FOR INDIVIDUAL WHERE SALARY CONSTITUTES MORE THAN 50% OF TAXABLE INCOME:-

S #	Taxable Income	Rate of Tax
1	Where taxable income does not exceed Rs.180,000	0%
2	Where taxable income exceeds Rs.180,000 but does not exceed Rs.250,000	0.5%
3	Where taxable income exceeds Rs.250,000 but does not exceed Rs.350,000	0.75%
4	Where taxable income exceeds Rs.350,000 but does not exceed Rs.400,000	1.50%
5	Where taxable income exceeds Rs.400,000 but does not exceed Rs.450,000	2.50%
6	Where taxable income exceeds Rs.450,000 but does not exceed Rs.550,000	3.50%
7	Where taxable income exceeds Rs.550,000 but does not exceed Rs.650,000	4.50%
8	Where taxable income exceeds Rs.650,000 but does not exceed Rs.750,000	6.00%
9	Where taxable income exceeds Rs.750,000 but does not exceed Rs.900,000	7.50%
10	Where taxable income exceeds Rs.900,000 but does not exceed Rs.1,050,000	9.00%
11	Where taxable income exceeds Rs.1,050,000 but does not exceed Rs.1,200,000	10.00%
12	Where taxable income exceeds Rs.1,200,000 but does not exceed Rs.1,450,000	11.00%
13	Where taxable income exceeds Rs.1,450,000 but does not exceed Rs.1,700,000	12.50%
14	Where taxable income exceeds Rs.1,700,000 but does not exceed Rs.1,950,000	14.00%
15	Where taxable income exceeds Rs.1,950,000 but does not exceed Rs.2,250,000	15.00%
16	Where taxable income exceeds Rs.2,250,000 but does not exceed Rs.2,850,000	16.00%
17	Where taxable income exceeds Rs.2,850,000 but does not exceed Rs.3,550,000	17.50%
18	Where taxable income exceeds Rs.3,550,000 but does not exceed Rs.4,550,000	18.50%
19	Where taxable income exceeds Rs.4,550,000 but does not exceed Rs.8,650,000	19.00%
20	Where taxable income exceeds Rs.8,650,000	20.00%

### INCOME FROM PROPERTY

S #	Gross Amount of Rent	Rate of Tax
1	Where the gross amount of rent does not exceed Rs.150,000	Nil
2	Where the gross amount of rent exceeds Rs.150,000 but does not exceed Rs.400,000	5% of the gross amount exceeding Rs.150,000
3	Where the gross amount of rent exceeds Rs.400,000 but does not exceed Rs.1,000,000	Rs.12,500 plus 10% of the gross amount exceeding Rs.400,000
4	Where the gross amount of rent exceeds Rs.1,000,000	Rs.72,500 plus 15% of the gross amount exceeding Rs.1,000,000

## TAX YEAR 2008

### RATES OF TAX FOR INDIVIDUAL EXCEPT A SALARIED TAXPAYER:-

S #	Taxable Income	Rate of Tax
1	Where taxable income does not exceed Rs.100,000	0%
2	Where taxable income exceeds Rs.100,000 but does not exceed Rs.110,000	0.5%
3	Where taxable income exceeds Rs.110,000 but does not exceed Rs.125,000	1.00%
4	Where taxable income exceeds Rs.125,000 but does not exceed Rs.150,000	2.00%
5	Where taxable income exceeds Rs.150,000 but does not exceed Rs.175,000	3.00%
6	Where taxable income exceeds Rs.175,000 but does not exceed Rs.200,000	4.00%
7	Where taxable income exceeds Rs.200,000 but does not exceed Rs.300,000	5.00%
8	Where taxable income exceeds Rs.300,000 but does not exceed Rs.400,000	7.5%
9	Where taxable income exceeds Rs.400,000 but does not exceed Rs.500,000	10.00%
10	Where taxable income exceeds Rs.500,000 but does not exceed Rs.600,000	12.50%
11	Where taxable income exceeds Rs.600,000 but does not exceed Rs.800,000	15.00%
12	Where taxable income exceeds Rs.800,000 but does not exceed Rs.1,000,000	17.50%
13	Where taxable income exceeds Rs.1,000,000 but does not exceed Rs.1,300,000	21.00%
14	Where taxable income exceeds Rs.1,300,000	25.00%

### RATES OF TAX FOR INDIVIDUAL WHERE SALARY CONSTITUTES MORE THAN 50% OF TAXABLE INCOME:-

S #	Taxable Income	Rate of Tax
1	Where taxable income does not exceed Rs.150,000	0%
2	Where taxable income exceeds Rs.150,000 but does not exceed Rs.200,000	0.25%
3	Where taxable income exceeds Rs.200,000 but does not exceed Rs.250,000	0.5%
4	Where taxable income exceeds Rs.250,000 but does not exceed Rs.300,000	0.75%
5	Where taxable income exceeds Rs.300,000 but does not exceed Rs.400,000	1.50%
6	Where taxable income exceeds Rs. 350,000 but does not exceed Rs.400,000	2.50%
7	Where taxable income exceeds Rs.400,000 but does not exceed Rs.500,000	3.50%
8	Where taxable income exceeds Rs. 500,000but does not exceed Rs.600,000	4.50%
9	Where taxable income exceeds Rs.600,000 but does not exceed Rs.700,000	6.00%
10	Where taxable income exceeds Rs. 700,000 but does not exceed Rs850,000	7.50%
11	Where taxable income exceeds Rs850,000 but does not exceed Rs. 950,000	9.00%
12	Where taxable income exceeds Rs. 950,000 but does not exceed Rs. 1,050,000	10.00%
13	Where taxable income exceeds Rs. 1,050,000 but does not exceed Rs. 1,200,000	11.00%
14	Where taxable income exceeds Rs. 1,200,000 but does not exceed Rs. 1,500,000	12.50%
15	Where taxable income exceeds Rs. 1,500,000 but does not exceed Rs. . 1,700,000	14.00%
16	Where taxable income exceeds Rs. 1,700,000 but does not exceed Rs. 2,000,000	15.00%
17	Where taxable income exceeds Rs. 2,000,000 but does not exceed Rs. 3,150,000	16.00%
18	Where taxable income exceeds Rs. 3,150,000 but does not exceed Rs. 3,700,000	17.50%
19	Where taxable income exceeds Rs. 3,700,000 but does not exceed Rs. Rs.4,450,000	18.50%
20	Where taxable income exceeds Rs. 4,450,000 but does not exceed Rs. Rs.8,400,000	19.00%
21	Where taxable income exceeds Rs. Rs.8,400,000	20.00%

### INCOME FROM PROPERTY

S #	Gross Amount of Rent	Rate of Tax
1	Where the gross amount of rent does not exceed Rs.150,000	Nil
2	Where the gross amount of rent exceeds Rs.150,000 but does not exceed Rs.400,000	5% of the gross amount exceeding Rs.150,000
3	Where the gross amount of rent exceeds Rs.400,000 but does not exceed Rs.1,000,000	Rs.12,500 plus 10% of the gross amount exceeding Rs.400,000
4	Where the gross amount of rent exceeds Rs.1,000,000	Rs. 72,500 plus 15% of the gross amount exceeding Rs.1,000,000