

## INCOME TAX CARD FOR TAX YEAR 2025-26

General Tax Rates				Withholding and Advance Tax Rates						
Tax Rates for Salaried Individuals (First Sch. Part I Div. I)		Tax Rates		Sale of goods (First Sch. Part III Div. III)		Filer	Non-filer			
below 600,000/-		0%		By company (Other Goods)		5.00%	10.00%			
Rs. 600,000 to Rs. 1200,000		1% of the amount exceeding 600,000		By company (Toll Manufacturing)		9.00%	18.00%			
Rs. 1,200,000 to Rs. 2,200,000		6,000 + 11% of the Exceeding Amount of 1,200,000		By Individual and AOP (Other Goods)		5.50%	11.00%			
Rs. 2,200,000 to Rs. 3,200,000		116,000+ 23% of the exceeding amount of 2,200,000		By Individual and AOP (Toll Manufacturing)		11.00%	22.00%			
Rs. 3,200,000 to Rs. 4,100,000		346,000 + 30% of the amount exceeding 3,200,000		Sale of Rice, cotton seed, edible oils		1.50%	3.00%			
Exceeding Rs. 4,100,000		616,000 + 35% of the amount exceeding 4,100,000		Minimum limit on tax deduction for payments against goods and services Shall be Rs 75000/- and Rs 30,000/- per Anum						
Pension Income (Rs.)				Services (First Sch. Part III Div. III)		Filer	Non-filer			
below 10,000,000		0%		By Individual, AOP and Company		15%	30%			
Above 10,000,000		5%		Advertisement Services (Electronic/print media)		1.50%	3%			
Tax Rates for AOPs And Non-Salaried Individuals (First Sch. Part I Div. I)				Advertisement Services Other than (Electronic/print media)		6%	12%			
Business Income (Rs)		Tax Rates		Transport services						
below 600,000/-		0%		Freight forwarding services						
Rs. 600,000 to Rs. 1,200,000		15% of the Exceeding amount of the 600,000		Air cargo services						
Rs. 1,200,000 to Rs. 1,600,000		Rs. 90,000 + 20% of the amount exceeding Rs. 800,000		Courier services						
Rs. 1,600,000 to Rs. 3,200,000		Rs. 170,000 + 30% of the amount exceeding Rs. 1,600,000		Manpower outsourcing services						
Rs. 3,200,000 to Rs. 5,600,000		Rs 650,000 + 40% of the exceeding amount Rs 3,200,000		Hotel service						
Exceeding Rs. 5,600,000		Rs 1,610,000 + 45% of the amount exceeding Rs 5,600,000.		Security guard services						
				Software development services						
				Tracking services						
Rental Income (Rs)		Filer	Non- filer	Share registered services		4%	8%			
Upto Rs.300,000	0%	0%		Engineering services						
Rs.300,000 to 600,000	5% exceeding amount Rs. 300,000	100% of the amount calculated of		Car rental services						
Rs.600,000 to Rs.2,000,000	Rs.15,000 + 10% of amount exceeding	100% of the amount calculated of		Building maintenance services						
Upto Rs.2,000,000	Rs.155,000 + 25% of amount exceeding	100% of the amount calculated of		Inspection services						
Companies	15%	30%		Certification Services						
Companies- General (First Sch. Part I Div. II)		Tax Rates		Testing services						
Small Company		20%		Training services						
Banking Company		39%		Warehouse services						
All other Companies		29%		Asset management services						
Alternate Corporate Tax (ACT)		17%		Data services under license issued by (PTA)						
Sui Northern Gas, & SNGPL, Pakistan Airlines, Poultry Industries		0.75%		Telecommunication Infrastructure (tower) services						
Oil Refineries, Motorcycle Dealers, and Oil Marketing Companies		0.50%		IT services and IT enabled services						
Petroleum Agents, Distributors of Pharmaceutical products, FMCG		0.25%								
In All Other Cases		1.25%		Contracts (First Sch. Part III Div. III)		Filer	Non-filer			
Super Tax Income under section 4C (First Sch. Part I Div. IIB)		Tax Rates 2022	Tax Rates 2023-2025	2026 and onwards		By Company	7.50%	15%		
Where income does not exceed Rs. 150 million	0% of the income	0% of the income	0% of the income	0% of the income		By Individual and AOP	8.00%	16%		
Where income exceeds Rs. 150 million but does not exceed Rs. 200 million	1% of the income	1% of the income	1% of the income	1% of the income		Rate of Tax on Ecommerce Transactions by digital means (First Sch. Part III Div. III & Part I Div. IVA) - Withholding Agent Bank		Filer	Non-filer	
Where income exceeds Rs. 200 million but does not exceed Rs. 250 million	2% of the income	2% of the income	2% of the income	1.5% of the income		Below Rs. 10,000	1%	2%		
Where income exceeds Rs. 250 million but does not exceed Rs. 300 million	3% of the income	3% of the income	3% of the income	2.5% of the income		Between Rs. 10,000 and Rs. 20,000	2%	4%		
Where income exceeds Rs. 300 million but doesn't exceed Rs 350 million	4% of the income	4% of the income	4% of the income	3.5% of the income		Above Rs. 20,000	0.25%	1%		
Where income exceeds Rs. 350 million but doesn't exceed Rs 400 million	4% of the income	6% of the income	6% of the income	5.5% of the income		Rate of Tax on Ecommerce Transactions by COD (First Sch. Part III Div. III & Part I Div. IVA) - Withholding Agent Courier service		Filer	Non-filer	
Where income exceeds Rs. 400 million but doesn't exceed Rs 500 million	4% of the income	8% of the income	8% of the income	7.5% of the income		On supply of electronic and electrical goods	0.25%	1%		
Where income exceeds Rs. 500 million	4% of the income	10% of the income	10% of the income	10% of the income		On supply of clothing articles, apparels, garments etc.	2%	4%		
Immovable Property	Filer	Non- filer	Filer but Late Filer			On supply of goods other than mentioned above	1%	2%		
Advance tax on Seller (First Sch. Part IV Div. X)						Brokerage and Commission (First Sch. Part IV Div. II)		Filer	Non-filer	
Gross amount of the consideration received is below Rs. 50 Million	4.50%	11.50%	7.50%			Advertisement agents	10%	20%		
Gross amount of the consideration received is above Rs. 50 Million but not above Rs. 100 Million	5%	11.50%	8.50%			Life insurance agents (Less than 0.5 M)	8%	16%		
gross amount of the consideration received is above Rs. 100 million	5.50%	11.50%	9.50%			Other cases	12%	24%		
Advance tax on buyer (First Sch. Part IV Div. XVIII)						Issuance of Bonus Shares (Section 236Z)		Filer	Non-filer	
fair market value is below Rs. 50 Million	1.50%	10.50%	4.50%			Issuance of Bonus Shares	10%	20%		
fair market value exceeds Rs. 50 Million but does not exceed Rs. 100 Million	2%	14.50%	5.50%			Profit on debt (First Sch. Part I Div. IIIA and Part III Div. IA)		Filer	Non-filer	
fair market value is above Rs. 100 Million	2.50%	18.50%	6.50%			Up to 5 M	15%	35%		
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	Filers: 15% of Capital Gains 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	Prize and Winnings (First Sch. Part III Div. VI)				Filer	Non-filer
Where the holding period does not exceed one year	15%	15%	15%		On prize bonds and winning of crossword puzzle	15%	30%			
Where the holding period exceeds one year but does not exceed two years	12.50%	10%	7.50%		Winnings from a raffle, lottery, prize on winning a quiz	20%	40%			
Where the holding period exceeds two years but does not exceed three years	10%	7.50%	0%		Dividend (First Sch. Part I Div. III & Part III Div. I)		Filer	Non-filer		
Where the holding period exceeds three years but does not exceed four years	7.50%	5%	-		Received from REITS & others	15%	30%			
Where the holding period exceeds four years but does not exceed five years	5%	0%	-		Received from mutual funds (debt proportion)	25%	50%			
Where the holding period exceeds five years but does not exceed six years	2.50%	-	-		Received from mutual funds (equity proportion)	15%	30%			
Where the holding period exceeds six years	0%	-	-	Received from companies whose income is exempt from tax or incurring losses	25%	50%				
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		Rate for Profit on Debt (First Sch. Part I Div. IIIA & Part III Div. IA)		Filer	Non-filer	
Where the holding period does not exceed one year	15%		Filers: 15% of Capital Gains 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	Tax on profit received through bank or financial institution				20%	40%	
Where the holding period exceeds one year but does not exceed two years	12.50%			Tax on profit received through any other channel				15%	30%	
Where the holding period exceeds two years but does not exceed three years	10%			Sec 151A Gain arising on disposal of certain debt securities (First Sch. Part III Div IIIAA				Filer	Non-filer	
Where the holding period exceeds three years but does not exceed four years	7.50%			Gain arising on disposal of certain debt securities				15%	30%	
Where the holding period exceeds four years but does not exceed five years	5%			Return on Investment in Sukuks (First Sch. Part I Div. IIIB & Part III Div.IB)				Filer	Non-filer	
Where the holding period exceeds five years but does not exceed six years	2.50%			Received by an individual or an AOP, if the profit is less than Rs. 1 Million				10%	20%	
Where the holding period exceeds six years	0%			Received by an individual or an AOP, if the profit is more than Rs. 1 Million				12.50%	25%	
Future commodity contracts entered into by members of Pakistan Mercantile Exchange	5%		5%	Received by company				25%	50%	
Capital Gains on Disposal of Securities (First Sch. Part I Div. VII)		Rate of Tax			Tax on sale- specified sector (First Sch. Part IV Div. XIV and XV)				Filer	Non-filer
The securities are acquired on or after the first day of July, 2013but on or before the 30th day of June, 2022	12.50%			Sale to distributors, dealers and wholesalers (Div. XIV)				0.25%	2%	
the securities are acquired before the first day of July, 2013	0%			Sale of Distributors of Fertilizer (Div. XIV)				0.70%	0%	
Capital Gains on Disposal of Securities (First Sch. Part I Div. VII)		Individual	AOP	Company	other than fertilizers (Div. XIV)				0.10%	2%
Mutual fund or a collective investment scheme or a REIT scheme (Stock Fund)	15%	15%	15%	Tax on sale to retailers- Others (Div. XV)				0.50%	2.50%	
Mutual funding or a collective investment scheme or a REIT scheme (Other Fund)	15%	15%	25%							
If dividend receipts of the fund are less than capital gains	20%									

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General Tax Rates

Telephone Users (First Sch. Part IV Div. V)	Tax Rates	
Telephone Subscriber (Other than Mobile Phone) exceeding Rs. 1000 monthly bill	10% on exceeding amount	
Internet, Mobile telephone and pre-paid internet or telephone card	15%	
Tax at Import stage (First Sch. Part II)	Filer	Non- filer
People importing goods classified in Part I of the Twelfth Sch.	1%	0%
Persons importing goods classified in Part II of the Twelfth Sch.	2%	0%
Persons importing goods classified in Part III of the Twelfth Sch	5.50%	0%
If the importer is commercial for the goods specified in Part III of the Twelfth Sch.	4%	0%
Advance Tax on Purchase, Registration and Transfer of Motor Vehicles (First Sch. Part IV Div. VII)		
Engine Capacity	Filer	Non- filer
Upto 850cc	0.5% of the value	1% of the value
851cc to 1000cc	1% of the value	2% of the value
1001cc to 1300cc	1.5% of the value	3% of the value
1301cc to 1600cc	2% of the value	4% of the value
1601cc to 1800cc	3% of the Value	6% of the Value
1801cc to 2000cc	5% of the Value	10% of the Value
2001cc to 2500cc	7% of the Value	14% of the Value
2501cc to 3000cc	9% of the Value	18% of the Value
Above 3000cc	12% of the value	24% of the value

Withholding and Advance Tax Rates

Advance tax on sale by auctions (First Sch. Part IV Div. VIII)	Filer	Non- filer
Advance tax on sales immovable property by auction	5%	10%
Advance tax on sales other than immovable property by auction	10%	20%
Advance Tax on the Debit/Credit Card (First Sch. Part IV Div. XXVII)	Filer	Non- filer
Advance Tax on the Prepaid Debit/Credit Card	5%	10%
Petroleum Products (Final Tax) (First Sch. Part III Div. VIA)	Filer	Non- filer
Commission/Discount to Petrol Pump Operators on Petroleum Products	12%	24%
Advance Tax On Cash Withdrawal (Section 231AB)	Filer	Non- filer
Tax on cash withdrawal from bank on 50,000/- and above	0%	0.60%
Exports of IT Services (First Sch. Part III Div. IVA)	Filer	Non- filer
Exports Proceeds of Computer Software or IT services or IT enabled services by persons registered with Pakistan Software Export Board	0.25% of proceed	N/A
Other cases	1%	N/A
Exports (First Sch. Part III Div. IV)	Filer	Non- filer
Export of Goods by exporter	1%	N/A
Rate of Tax on Certain Payments (First Sch. Part I Div. IV)	Filer	Non- filer
Royalty	15%	30%
Fee for Technical Services and fee of offshore digital services	15%	30%
Functions and Gatherings (First Sch. Part IV Div. XI)	Filer	Non- filer
Functions and gatherings	10%	20%