

# AHQ Associates

Consultant of Sales Tax, Income Tax, Customs & SECP
Study & Travel Abroad

## **INCOME TAX CARD FOR TAX YEAR 2025-26**

General Tax Rates					Withholding and Advance Tax Ra	tae	
						Filer	Non-
Tax Rates for Salaried Individuals (First Sch. Part I Div. I)		Tax Rates			Sale of goods (First Sch. Part III Div. III)		filer
below 600,000/- Rs. 600,000 to Rs. 1200,000		0%		0	By company (Other Goods) By company (Toll Manufacturing)	5.00% 9.00%	10.00% 18.00%
Rs. 1,200,000 to Rs. 2,200,000		1% of the amount exceeding 600,000 6,000 + 11% of the Exceeding Amount of 1,200,000		200,000	By Individual and AOP (Other Goods)	5.50% 11.00%	11.00%
Rs. 2,200,000 to Rs. 3,200,000 Rs. 3,200,000 to Rs. 4,100,000		116,000+ 23% of the exceeding amount of 2,200,000 346,000 + 30% of the amount exceeding 3,200,000			By Individual and AOP (Toll Manufacturing) Sale of Rice, cotton seed, edible oils		22.00% 3.00%
Exceeding Rs. 4,100,000		616,000 + 35% of th	ne amount exceeding 4,	100,000	Minimum limit on tax deduction for payments against goods and services Shall be 30,000/- per Anum	Rs 75000/- and R	Rs
Pension Income (Rs.)					Services (First Sch. Part III Div. III)	Filer	Non-
below 10,000,000			0%		By Individual, AOP and Company	15%	filer 30%
Above 10,000,000		0% 5%			Advertisement Services (Electronic/print media)	1.50%	3%
Tax Rates for AOPs And Non-Salaried Individuals (First Sch. Part I Div. I)		Toy Botos			Advertisement Services Other than (Electronic/print media)  Transport services	-	
Business Income (Rs) below 600,000/-		Tax Rates 0%			Freight forwarding services		
Rs. 600,000 to Rs. 1,200,000 Rs. 1,200,000 to Rs. 1,600,000		15% of the Exceeding amount of the 600,000 Rs. 90,000 + 20% of the amount exceeding Rs. 800,000			Air cargo services  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 Hotel service	1	
Rs. 3,200,000 to Rs. 5,600,000 Exceeding Rs. 5,600,000		Rs 650,000 + 40% of the exceeding amount Rs 3,200,000 Rs 1,610,000 + 45% of the amount exceeding Rs 5,600,000.			Security guard services		
Tax Rates for rent of immovable property- Individual and AOP's (First Sc					Software development services	-	
Rental Income (Rs) Upto Rs.300,000		Filer 0%		n- filer 0%	Tracking services Share registered services	1	
Rs.300,000 to.600,000		5% exceeding amount Rs. 100% of the amount calculated of		nount calculated of	Engineering services	6%	12%
Rs.600,000 to Rs.2,000,000		300,000  Rs.15,000 + 10% of amount 100% of the amount calculated of		nount calculated of	Car rental services	1	
Upto Rs.2,000,000		exceeding  Rs 155 000 + 25% of amount		nount calculated of	Building maintenance services	-	
Companies		exceeding 100% of the amount calculated of		30%	Inspection services		
Companies- General (First Sch. Part I Div. II)		Tax Rates			Certification Services		
Small Company Banking Company		20% 39%			Testing services Training services	4	
All other Companies		29%			Warehouse services Asset management services		
Alternate Corporate Tax (ACT) Sui Northern Gas, & SNGPL, Pakistan Airlines, Poultry Industries		17% 0.75%			Data services under license issued by (PTA)		
Oil Refineries, Motorcycle Dealers, and Oil Marketing Companies Petroleum Agents, Distributors of Pharmaceutical products, FMCG			0.50% 0.25%		Telecommunication Infrastructure (tower) services IT services and IT enabled services	4%	8%
In All Other Cases			1.25%		Contracts (First Sch. Part III Div. III)	Filer	Non-
Super Tax Income under section 4C (First Sch. Part I	Tax Rates				()		filer
Div. IIB)	2022	Tax Rates 2023-2025	2026 and onwa	ards	By Company	7.50%	15%
Where income does not exceed Rs. 150 million  Where income exceeds Rs. 150 million but does not exceed Rs. 200	0% of the income	0% of the income	0% of t	he income	By Individual and AOP	8.00%	16%
million	1% of the income	1% of the income	1% of t	he income	Rate of Tax on Ecommerce Transactions by digital means (First Sch.	Filer	Non-
Where income exceeds Rs. 200 million but does not exceed Rs. 250 million	2% of the income	2% of the income	1.5% of	the income	Part III Div. III & Part I Div. IVA) - Withholding Agent Bank	1	filer
Where income exceeds Rs. 250 million but does not exceed Rs. 300 million	3% of the income	3% of the income	2.5% of	the income	Below Rs. 10,000	1%	2%
Where income exceeds Rs. 300 million but doesn't exceed Rs 350	4% of the income	4% of the income	3.5% of	the income	Between Rs. 10,000 and Rs. 20,000	2%	4%
million Where income exceeds Rs. 350 million but doesn't exceed Rs 400	4% of the income	6% of the income	5 5% of	the income	Above Rs. 20,000	0.25%	1%
million  Where income exceeds Rs. 400 million but doesn't exceed Rs 500						0.2370	
million Where income exceeds Rs. 500 million	4% of the income	8% of the income  10% of the income		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
Immovable Property	Filer	Non- filer	10% of the income Filer but Late Filer		On supply of electronic and electrical goods	0.25%	1%
Advance tax on Seller (First Sch. Part IV Div. X)					On supply of clothing articles, apparels, garments etc.	2%	4%
Gross amount of the consideration received is below Rs. 50 Million  Gross amount of the consideration received is above Rs. 50	4.50%	11.50%	7.50%		On supply of goods other than mentioned above	1%	2% Non-
Million but not above Rs. 100 Million	5%	11.50%	8	.50%	Brokerage and Commission (First Sch. Part IV Div. II)	Filer	filer
gross amount of the consideration received is above Rs. 100 million  Advance tax on buyer (First Sch. Part IV Div. XVIII)	5.50%	11.50%	9	.50%	Advertisement agents	100/	20%
			4.50%		Life incurance agents (Loss than 0 E.M.)	10%	
fair market value is below Rs. 50 Million	1.50%	10.50%	4	.50%	Life insurance agents (Less than 0.5 M) Other cases	8% 12%	16% 24%
fair market value exceeds Rs. 50 Million but does not exceed Rs. 100	1.50% 2%	10.50%		.50%		8%	16% 24% <b>Non-</b>
			5		Other cases	8% 12%	16% 24%
fair market value exceeds Rs. 50 Million but does not exceed Rs. 100 Million fair market value is above Rs. 100 Million	2% 2.50%	14.50% 18.50%	5	.50% .50% Acquired on or	Other cases  Issuance of Bonus Shares (Section 236Z)  Issuance of Bonus Shares	8% 12% Filer	16% 24% Non- filer 20%
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fair market value exceeds Rs. 50 Million but does not exceed Rs. 100 Million fair market value is above Rs. 100 Million  Gain on immovable property (First Sch. Part I Div.	2% 2.50%	14.50% 18.50% roperties acquired on or bef	5	.50% .50% Acquired on or	Other cases  Issuance of Bonus Shares (Section 236Z)  Issuance of Bonus Shares	8% 12% Filer	16% 24% Non- filer 20% Non-
fair market value exceeds Rs. 50 Million but does not exceed Rs. 100 Million  fair market value is above Rs. 100 Million  Gain on immovable property (First Sch. Part I Div. VIII)  Immovable Property	2% 2.50% Rate of Tax on p Open Plots	14.50%  18.50%  roperties acquired on or bef June, 2024  Constructed	fore 30th day of	.50%  Acquired on or after 1st day of July, 2024	Issuance of Bonus Shares (Section 236Z)  Issuance of Bonus Shares  Profit on debt (First Sch. Part I Div. IIIA and Part III Div. IA)  Up to 5 M	8% 12% Filer 10% Filer 15%	16% 24% Non- filer 20% Non- filer
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fair market value exceeds Rs. 50 Million but does not exceed Rs. 100 Million  Gain on immovable property (First Sch. Part I Div. VIII)  Immovable Property  Where the holding period does not exceed one year  Where the holding period exceeds one year but does not exceed two years  Where the holding period exceeds two years but does not exceed three years  Where the holding period exceeds three years but does not exceed four years  Where the holding period exceeds three years but does not exceed five years  Where the holding period exceeds four years but does not exceed five years  Where the holding period exceeds five years but does not exceed six years  Where the holding period exceeds six years  Capital Gains on Disposal of Securities(First Sch. Part I Div. VII)  Where the holding period does not exceed one year  Where the holding period does not exceed one year	2% 2.50%  Rate of Tax on p  Open Plots  15%  12.50%  10%  7.50%  5%  2.50%  0%  Disposal of Se	14.50%  18.50%  roperties acquired on or bef June, 2024  Constructed  15%  10%  7.50%  5%  0%	7.50% 7.50% 0%	.50%  Acquired on or after 1st day of July, 2024  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	Issuance of Bonus Shares (Section 236Z)  Issuance of Bonus Shares  Profit on debt (First Sch. Part I Div. IIIA and Part III Div. IA)  Up to 5 M  Prize and Winnings (First Sch. Part III Div. VI)  On prize bonds and winning of crossword puzzle  Winnings from a raffle, lottery, prize on winning a quiz  Dividend (First Sch. Part I Div. III & Part III Div. I)  Received from REITS & others  Received from mutual funds (debt proportion)  Received from companies whose income is exempt from tax or incurring losses	8% 12% Filer 10% Filer 15% Filer 15% 20% Filer 15% 25%	16% 24% Non- filer 20% Non- filer 35% Non- filer 30% 40% Non- filer 30% 50% Non-
fair market value exceeds Rs. 50 Million but does not exceed Rs. 100 Million  fair market value is above Rs. 100 Million  Gain on immovable property (First Sch. Part I Div. VIII)  Immovable Property  Where the holding period does not exceed one year  Where the holding period exceeds one year but does not exceed throe years  Where the holding period exceeds two years but does not exceed three years  Where the holding period exceeds three years but does not exceed four years  Where the holding period exceeds four years but does not exceed five years  Where the holding period exceeds five years but does not exceed six years  Where the holding period exceeds six years  Capital Gains on Disposal of Securities(First Sch. Part I Div. VII)  Where the holding period does not exceed one year  Where the holding period exceeds one year but does not exceed two years	2% 2.50%  Rate of Tax on p  Open Plots  15%  12.50%  10%  7.50%  5%  2.50%  0%  Disposal of Se	14.50%  18.50%  roperties acquired on or bef June, 2024  Constructed  15%  10%  7.50%  5%  0%	7.50% 7.50% 0% Disposal of Secondard Sec	.50%  Acquired on or after 1st day of July, 2024  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  urities Acquired on day of July, 2024	Issuance of Bonus Shares (Section 236Z)  Issuance of Bonus Shares  Profit on debt (First Sch. Part I Div. IIIA and Part III Div. IA)  Up to 5 M  Prize and Winnings (First Sch. Part III Div. VI)  On prize bonds and winning of crossword puzzle  Winnings from a raffle, lottery, prize on winning a quiz  Dividend (First Sch. Part I Div. III & Part III Div. I)  Received from REITS & others  Received from mutual funds (debt proportion)  Received from companies whose income is exempt from tax or incurring losses  Rate for Profit on Debt (First Sch. Part I Div. IIIA & Part III Div. IA)	8% 12% Filer 10% Filer 15% Filer 15% 20% Filer 15% 25% Filer	16% 24% Non- filer 20% Non- filer 35% Non- filer 30% 40% Non- filer 30% 50% Non- filer
fair market value exceeds Rs. 50 Million but does not exceed Rs. 100 Million  fair market value is above Rs. 100 Million  Gain on immovable property (First Sch. Part I Div. VIII)  Immovable Property  Where the holding period does not exceed one year  Where the holding period exceeds one year but does not exceed three years  Where the holding period exceeds two years but does not exceed four years  Where the holding period exceeds three years but does not exceed four years  Where the holding period exceeds four years but does not exceed four years  Where the holding period exceeds five years but does not exceed five years  Where the holding period exceeds five years but does not exceed six years  Where the holding period exceeds six years  Capital Gains on Disposal of Securities(First Sch. Part I Div. VII)  Where the holding period does not exceed one year  Where the holding period exceeds one year but does not exceed two years  Where the holding period exceeds two years but does not exceed three years	2% 2.50%  Rate of Tax on p  Open Plots  15%  12.50%  10%  7.50%  5%  2.50%  0%  Disposal of Se	14.50%  18.50%  roperties acquired on or bef June, 2024  Constructed  15%  10%  7.50%  5%  0%  curities Acquired between 1 022 to 30 Jun 2024  15%  12.50%	5 6 Flats 15% 7.50% 0% Disposal of Secon after 1st of Non-Filer: The	.50%  Acquired on or after 1st day of July, 2024  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  urities Acquired on lay of July, 2024	Issuance of Bonus Shares (Section 236Z)  Issuance of Bonus Shares  Profit on debt (First Sch. Part I Div. IIIA and Part III Div. IA)  Up to 5 M  Prize and Winnings (First Sch. Part IIII Div. VI)  On prize bonds and winning of crossword puzzle  Winnings from a raffle, lottery, prize on winning a quiz  Dividend (First Sch. Part I Div. III & Part III Div. I)  Received from REITS & others  Received from mutual funds (debt proportion)  Received from companies whose income is exempt from tax or incurring losses  Rate for Profit on Debt (First Sch. Part I Div. IIIIA & Part IIII Div. IA)  Tax on profit received through bank or financial institution  Tax on profit received through any other channel	8% 12% Filer 10% Filer 15% Filer 15% 20% Filer 15% 25% 15% 25% Filer 20% 15%	16% 24% Non- filer 20% Non- filer 35% Non- filer 30% 40% Non- filer 30% 50% Non- filer 40% 30%
fair market value exceeds Rs. 50 Million but does not exceed Rs. 100 Million  fair market value is above Rs. 100 Million  Gain on immovable property (First Sch. Part I Div. VIII)  Immovable Property  Where the holding period does not exceed one year  Where the holding period exceeds one year but does not exceed throe years  Where the holding period exceeds two years but does not exceed three years  Where the holding period exceeds three years but does not exceed four years  Where the holding period exceeds four years but does not exceed five years  Where the holding period exceeds five years but does not exceed six years  Where the holding period exceeds six years  Capital Gains on Disposal of Securities(First Sch. Part I Div. VII)  Where the holding period does not exceed one year  Where the holding period exceeds one year but does not exceed two years	2% 2.50%  Rate of Tax on p  Open Plots  15%  12.50%  10%  7.50%  5%  2.50%  0%  Disposal of Se	14.50%  18.50%  roperties acquired on or bef June, 2024  Constructed  15%  10%  7.50%  5%  0%  - curities Acquired between 1 022 to 30 Jun 2024  15%  12.50%	Flats  15%  7.50%  0%  - Disposal of Secon after 1st of Non-Filer: The as per the First	.50%  Acquired on or after 1st day of July, 2024  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  urities Acquired on lay of July, 2024	Issuance of Bonus Shares (Section 236Z)  Issuance of Bonus Shares  Profit on debt (First Sch. Part I Div. IIIA and Part III Div. IA)  Up to 5 M  Prize and Winnings (First Sch. Part III Div. VI)  On prize bonds and winning of crossword puzzle  Winnings from a raffle, lottery, prize on winning a quiz  Dividend (First Sch. Part I Div. III & Part III Div. I)  Received from REITS & others  Received from mutual funds (debt proportion)  Received from companies whose income is exempt from tax or incurring losses  Rate for Profit on Debt (First Sch. Part I Div. IIIA & Part III Div. IA)  Tax on profit received through bank or financial institution	8% 12% Filer 10% Filer 15% Filer 15% 20% Filer 15% 25% Filer 25% Filer 25% Filer	16% 24% Non- filer 20% Non- filer 35% Non- filer 30% 40% Non- filer 30% 50% Non- filer 40%
fair market value exceeds Rs. 50 Million but does not exceed Rs. 100 Million  Gain on immovable property (First Sch. Part I Div. VIII)  Immovable Property  Where the holding period does not exceed one year  Where the holding period exceeds one year but does not exceed two years  Where the holding period exceeds two years but does not exceed three years  Where the holding period exceeds three years but does not exceed four years  Where the holding period exceeds four years but does not exceed five years  Where the holding period exceeds five years but does not exceed five years  Where the holding period exceeds five years but does not exceed six years  Capital Gains on Disposal of Securities(First Sch. Part I Div. VII)  Where the holding period exceeds one year but does not exceed two years  Where the holding period exceeds one year but does not exceed two years  Where the holding period exceeds two years but does not exceed two years  Where the holding period exceeds two years but does not exceed two years  Where the holding period exceeds two years but does not exceed two years  Where the holding period exceeds three years but does not exceed four years  Where the holding period exceeds three years but does not exceed four years	2% 2.50%  Rate of Tax on p  Open Plots  15%  12.50%  10%  7.50%  5%  2.50%  0%  Disposal of Se	14.50%  18.50%  roperties acquired on or bef June, 2024  Constructed  15%  10%  7.50%  5%  0%  curities Acquired between 1 022 to 30 Jun 2024  15%  12.50%	Flats  15%  7.50%  0%  - Disposal of Secon after 1st of Non-Filer: The as per the First I or Div. II or Div. I	.50%  Acquired on or after 1st day of July, 2024  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  urities Acquired on day of July, 2024	Issuance of Bonus Shares (Section 236Z)  Issuance of Bonus Shares  Profit on debt (First Sch. Part I Div. IIIA and Part III Div. IA)  Up to 5 M  Prize and Winnings (First Sch. Part III Div. VI)  On prize bonds and winning of crossword puzzle  Winnings from a raffle, lottery, prize on winning a quiz  Dividend (First Sch. Part I Div. III & Part III Div. I)  Received from REITS & others  Received from mutual funds (debt proportion)  Received from companies whose income is exempt from tax or incurring losses  Rate for Profit on Debt (First Sch. Part I Div. IIII & Part III Div. IIII A & Part III Div. IA)  Tax on profit received through bank or financial institution  Tax on profit received through any other channel  Sec 151A Gain arising on disposal of certain debt securities (First	8% 12% Filer 10% Filer 15% Filer 15% 20% Filer 15% 25% 15% 25% Filer 20% 15%	16% 24% Non- filer 20% Non- filer 35% Non- filer 30% 40% Non- filer 30% 50% Non- filer 40% 30% Non- filer
fair market value exceeds Rs. 50 Million but does not exceed Rs. 100 Million  fair market value is above Rs. 100 Million  Gain on immovable property (First Sch. Part I Div. VIII)  Immovable Property  Where the holding period does not exceed one year  Where the holding period exceeds one year but does not exceed throe years  Where the holding period exceeds two years but does not exceed three years  Where the holding period exceeds three years but does not exceed four years  Where the holding period exceeds four years but does not exceed five years  Where the holding period exceeds five years but does not exceed six years  Capital Gains on Disposal of Securities(First Sch. Part I Div. VII)  Where the holding period exceeds one year but does not exceed two years  Where the holding period exceeds one year but does not exceed throe years  Where the holding period exceeds two years but does not exceed throe years  Where the holding period exceeds three years but does not exceed three years  Where the holding period exceeds three years but does not exceed flour years  Where the holding period exceeds flour years but does not exceed flour years  Where the holding period exceeds flour years but does not exceed flour years  Where the holding period exceeds flour years but does not exceed flour years  Where the holding period exceeds flour years but does not exceed flour years  Where the holding period exceeds flour years but does not exceed flour years	2% 2.50%  Rate of Tax on p  Open Plots  15%  12.50%  10%  7.50%  5%  2.50%  0%  Disposal of Se	14.50%  18.50%  roperties acquired on or bef June, 2024  Constructed  15%  10%  7.50%  5%  0%  - curities Acquired between 1 022 to 30 Jun 2024  15%  12.50%  10%  7.50%  5%	Flats  15%  7.50%  0%  - Disposal of Secon after 1st of Non-Filer: The as per the First I or Div. II or Div. I	.50%  Acquired on or after 1st day of July, 2024  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  of Capital Gains liability calculated on day of July, 2024	Issuance of Bonus Shares (Section 236Z)  Issuance of Bonus Shares  Profit on debt (First Sch. Part I Div. IIIA and Part III Div. IA)  Up to 5 M  Prize and Winnings (First Sch. Part III Div. VI)  On prize bonds and winning of crossword puzzle  Winnings from a raffle, lottery, prize on winning a quiz  Dividend (First Sch. Part I Div. III & Part III Div. I)  Received from REITS & others  Received from mutual funds (debt proportion)  Received from companies whose income is exempt from tax or incurring losses  Rate for Profit on Debt (First Sch. Part I Div. IIIA & Part III Div. IA)  Tax on profit received through bank or financial institution  Tax on profit received through any other channel  Sec 151A Gain arising on disposal of certain debt securities (First Sch. Part III Div IIIIA & Gain arising on disposal of certain debt securities  Return on Investment in Sukuks (First Sch. Part I Div. IIIIB & Part III	8% 12% Filer 10% Filer 15% Filer 15% 20% Filer 15% 25% Filer 15% 25% Filer 15% 15% 15% 15%	16% 24% Non- filer 20% Non- filer 35% Non- filer 30% 40% Non- filer 30% 50% Non- filer 40% Non- filer
fair market value exceeds Rs. 50 Million but does not exceed Rs. 100 Million  fair market value is above Rs. 100 Million  Gain on immovable property (First Sch. Part I Div. VIII)  Immovable Property  Where the holding period does not exceed one year  Where the holding period exceeds one year but does not exceed two years  Where the holding period exceeds two years but does not exceed three years  Where the holding period exceeds three years but does not exceed four years  Where the holding period exceeds four years but does not exceed five years  Where the holding period exceeds five years but does not exceed five years  Where the holding period exceeds five years but does not exceed six years  Capital Gains on Disposal of Securities(First Sch. Part I Div. VII)  Where the holding period does not exceed one year  Where the holding period exceeds one year but does not exceed two years  Where the holding period exceeds two years but does not exceed three years  Where the holding period exceeds three years but does not exceed four years  Where the holding period exceeds three years but does not exceed four years  Where the holding period exceeds three years but does not exceed four years  Where the holding period exceeds four years but does not exceed four years  Where the holding period exceeds four years but does not exceed five years	2% 2.50%  Rate of Tax on p  Open Plots  15%  12.50%  10%  7.50%  5%  2.50%  0%  Disposal of Se	14.50%  18.50%  roperties acquired on or bef June, 2024  Constructed  15%  10%  7.50%  5%  0%  curities Acquired between 1 022 to 30 Jun 2024  15%  12.50%  10%  7.50%  5%	Flats  15%  7.50%  0%  - Disposal of Secon after 1st of Non-Filer: The as per the First I or Div. II or Div. I	.50%  Acquired on or after 1st day of July, 2024  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  of Capital Gains liability calculated on day of July, 2024	Issuance of Bonus Shares (Section 236Z)  Issuance of Bonus Shares  Profit on debt (First Sch. Part I Div. IIIA and Part III Div. IA)  Up to 5 M  Prize and Winnings (First Sch. Part III Div. VI)  On prize bonds and winning of crossword puzzle  Winnings from a raffle, lottery, prize on winning a quiz  Dividend (First Sch. Part I Div. III & Part III Div. I)  Received from REITS & others  Received from mutual funds (debt proportion)  Received from companies whose income is exempt from tax or incurring losses  Rate for Profit on Debt (First Sch. Part I Div. IIII & Part III Div. IIII A & Part III Div. IA)  Tax on profit received through bank or financial institution  Tax on profit received through any other channel  Sec 151A Gain arising on disposal of certain debt securities (First Sch. Part III Div IIIIAA  Gain arising on disposal of certain debt securities  Return on Investment in Sukuks (First Sch. Part I Div. IIIIB & Part III Div. IIIIB	8% 12% Filer 10% Filer 15% Filer 15% 20% Filer 15% 25% 15% 25% Filer 20% Filer 15% Filer 15% Filer	16% 24% Non- filer 20% Non- filer 35% Non- filer 30% 40% Non- filer 30% 50% Non- filer 40% 30% Non- filer 40% Non- filer
fair market value exceeds Rs. 50 Million but does not exceed Rs. 100 Million  fair market value is above Rs. 100 Million  Gain on immovable property (First Sch. Part I Div. VIII)  Immovable Property  Where the holding period does not exceed one year  Where the holding period exceeds one year but does not exceed two years  Where the holding period exceeds two years but does not exceed three years  Where the holding period exceeds three years but does not exceed four years  Where the holding period exceeds four years but does not exceed five years  Where the holding period exceeds five years but does not exceed five years  Where the holding period exceeds five years but does not exceed six years  Capital Gains on Disposal of Securities(First Sch. Part I Div. VII)  Where the holding period does not exceed one year  Where the holding period exceeds one year but does not exceed two years  Where the holding period exceeds two years but does not exceed three years  Where the holding period exceeds three years but does not exceed four years  Where the holding period exceeds three years but does not exceed four years  Where the holding period exceeds five years but does not exceed five years  Where the holding period exceeds five years but does not exceed five years  Where the holding period exceeds five years but does not exceed five years  Where the holding period exceeds five years but does not exceed five years  Where the holding period exceeds five years but does not exceed five years  Where the holding period exceeds five years but does not exceed five years  Where the holding period exceeds five years but does not exceed five years	2% 2.50%  Rate of Tax on p  Open Plots  15%  12.50%  10%  7.50%  5%  2.50%  0%  Disposal of Se	14.50%  18.50%  roperties acquired on or bef June, 2024  Constructed  15%  10%  7.50%  5%  0%  - curities Acquired between 1 022 to 30 Jun 2024  15%  12.50%  10%  7.50%  5%	Flats  15%  7.50%  0%  - Disposal of Secon after 1st of Non-Filer: The as per the First I or Div. II or Div. I	.50%  Acquired on or after 1st day of July, 2024  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  of Capital Gains liability calculated on day of July, 2024	Issuance of Bonus Shares (Section 236Z)  Issuance of Bonus Shares  Profit on debt (First Sch. Part I Div. IIIA and Part III Div. IA)  Up to 5 M  Prize and Winnings (First Sch. Part III Div. VI)  On prize bonds and winning of crossword puzzle  Winnings from a raffle, lottery, prize on winning a quiz  Dividend (First Sch. Part I Div. III & Part III Div. I)  Received from REITS & others  Received from mutual funds (debt proportion)  Received from companies whose income is exempt from tax or incurring losses  Rate for Profit on Debt (First Sch. Part I Div. IIIA & Part III Div. IA)  Tax on profit received through bank or financial institution  Tax on profit received through any other channel  Sec 151A Gain arising on disposal of certain debt securities (First Sch. Part III Div IIIIAA  Gain arising on disposal of certain debt securities  Return on Investment in Sukuks (First Sch. Part I Div. IIIIB & Part III Div. IB)  Received by an individual or an AOP, if the profit is less than Rs. 1  Million	8% 12% Filer 10% Filer 15% Filer 15% 20% Filer 15% 25% Filer 15% 25% Filer 15% 15% 15% 15%	16% 24% Non- filer 20% Non- filer 35% Non- filer 30% 40% Non- filer 30% 50% Non- filer 40% Non- filer
fair market value exceeds Rs. 50 Million but does not exceed Rs. 100 Million  fair market value is above Rs. 100 Million  Gain on immovable property (First Sch. Part I Div. VIII)  Immovable Property  Where the holding period does not exceed one year  Where the holding period exceeds one year but does not exceed two years  Where the holding period exceeds two years but does not exceed three years  Where the holding period exceeds three years but does not exceed four years  Where the holding period exceeds four years but does not exceed five years  Where the holding period exceeds five years but does not exceed five years  Where the holding period exceeds five years but does not exceed six years  Capital Gains on Disposal of Securities(First Sch. Part I Div. VII)  Where the holding period does not exceed one year  Where the holding period exceeds one year but does not exceed two years  Where the holding period exceeds two years but does not exceed three years  Where the holding period exceeds three years but does not exceed four years  Where the holding period exceeds three years but does not exceed four years  Where the holding period exceeds three years but does not exceed four years  Where the holding period exceeds four years but does not exceed four years  Where the holding period exceeds four years but does not exceed five years	2% 2.50%  Rate of Tax on p  Open Plots  15%  12.50%  10%  7.50%  5%  2.50%  0%  Disposal of Se	14.50%  18.50%  roperties acquired on or bef June, 2024  Constructed  15%  10%  7.50%  5%  0%  curities Acquired between 1 022 to 30 Jun 2024  15%  12.50%  10%  7.50%  5%	Flats  15%  7.50%  0%  - Disposal of Secon after 1st of Non-Filer: The as per the First I or Div. II or Div. I	.50%  Acquired on or after 1st day of July, 2024  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  of Capital Gains liability calculated on day of July, 2024	Issuance of Bonus Shares (Section 236Z)  Issuance of Bonus Shares  Profit on debt (First Sch. Part I Div. IIIA and Part III Div. IA)  Up to 5 M  Prize and Winnings (First Sch. Part III Div. VI)  On prize bonds and winning of crossword puzzle  Winnings from a raffle, lottery, prize on winning a quiz  Dividend (First Sch. Part I Div. III & Part III Div. I)  Received from REITS & others  Received from mutual funds (debt proportion)  Received from companies whose income is exempt from tax or incurring losses  Rate for Profit on Debt (First Sch. Part I Div. IIIA & Part III Div. IA)  Tax on profit received through bank or financial institution  Tax on profit received through any other channel  Sec 151A Gain arising on disposal of certain debt securities (First Sch. Part III Div IIIIAA  Gain arising on disposal of certain debt securities  Return on Investment in Sukuks (First Sch. Part I Div. IIIIB & Part III Div. IB)  Received by an individual or an AOP, if the profit is less than Rs. 1	8% 12% Filer 10% Filer 15% Filer 15% 20% Filer 15% 25% 15% 25% Filer 20% Filer 15% Filer 15% Filer	16% 24% Non- filer 20% Non- filer 35% Non- filer 30% 40% Non- filer 30% 50% Non- filer 40% Non- filer 40% Non- filer 40% Non- filer
fair market value exceeds Rs. 50 Million but does not exceed Rs. 100 Million  fair market value is above Rs. 100 Million  Gain on immovable property (First Sch. Part I Div. VIII)  Immovable Property  Where the holding period does not exceed one year  Where the holding period exceeds one year but does not exceed three years  Where the holding period exceeds three years but does not exceed four years  Where the holding period exceeds four years but does not exceed four years  Where the holding period exceeds five years but does not exceed five years  Where the holding period exceeds five years but does not exceed six years  Capital Gains on Disposal of Securities(First Sch. Part I Div. VII)  Where the holding period does not exceed one year  Where the holding period does not exceed one year  Where the holding period exceeds two years but does not exceed three years  Where the holding period exceeds three years but does not exceed three years  Where the holding period exceeds three years but does not exceed three years  Where the holding period exceeds four years but does not exceed four years  Where the holding period exceeds four years but does not exceed four years  Where the holding period exceeds five years but does not exceed five years  Where the holding period exceeds five years but does not exceed five years  Where the holding period exceeds five years but does not exceed five years  Where the holding period exceeds five years but does not exceed six years  Where the holding period exceeds six years  Future commodity contracts entered into by members of Pakistan Mercantile Exchange  Capital Gains on Disposal of Securities (First Sch.	2% 2.50%  Rate of Tax on p  Open Plots  15%  12.50%  10%  7.50%  5%  2.50%  0%  Disposal of Se	14.50%  18.50%  roperties acquired on or bef June, 2024  Constructed  15%  10%  7.50%  5%  0%  curities Acquired between 1 022 to 30 Jun 2024  15%  12.50%  10%  7.50%  5%  2.50%  0%	Flats  15%  7.50%  0%  -  Disposal of Secon after 1st of Non-Filer: The as per the First I or Div. Il or whicher	.50%  Acquired on or after 1st day of July, 2024  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  urities Acquired on day of July, 2024  of Capital Gains liability calculated Schedule Part I Div. 15% of the Gain, ver is higher	Issuance of Bonus Shares (Section 236Z)  Issuance of Bonus Shares  Profit on debt (First Sch. Part I Div. IIIA and Part III Div. IA)  Up to 5 M  Prize and Winnings (First Sch. Part III Div. VI)  On prize bonds and winning of crossword puzzle  Winnings from a raffle, lottery, prize on winning a quiz  Dividend (First Sch. Part I Div. III & Part III Div. I)  Received from REITS & others  Received from mutual funds (debt proportion)  Received from companies whose income is exempt from tax or incurring losses  Rate for Profit on Debt (First Sch. Part I Div. IIIA & Part III Div. IA)  Tax on profit received through bank or financial institution  Tax on profit received through any other channel  Sec 151A Gain arising on disposal of certain debt securities (First Sch. Part III Div IIIAA)  Gain arising on disposal of certain debt securities  Return on Investment in Sukuks (First Sch. Part I Div. IIIB & Part III Div. IB)  Received by an individual or an AOP, if the profit is less than Rs. 1  Million  Received by an individual or an AOP, if the profit is more than Rs. 1	8% 12% Filer 10% Filer 15% Filer 15% 20% Filer 15% 25% Filer 15% 25% Filer 15% Filer 10%	16% 24% Non- filer 20% Non- filer 35% Non- filer 30% 40% Non- filer 30% 50% Non- filer 40% 30% Non- filer 40% Non- filer 20%
fair market value exceeds Rs. 50 Million but does not exceed Rs. 100 Million  Gain on immovable property (First Sch. Part I Div. VIII)  Immovable Property  Where the holding period does not exceed one year  Where the holding period exceeds one year but does not exceed throe years  Where the holding period exceeds three years but does not exceed four years  Where the holding period exceeds four years but does not exceed four years  Where the holding period exceeds five years but does not exceed five years  Where the holding period exceeds five years but does not exceed five years  Where the holding period exceeds five years but does not exceed six years  Capital Gains on Disposal of Securities(First Sch. Part I Div. VII)  Where the holding period exceeds one year but does not exceed two years  Where the holding period exceeds two years but does not exceed throe years  Where the holding period exceeds three years but does not exceed throe years  Where the holding period exceeds three years but does not exceed flour years  Where the holding period exceeds five years but does not exceed flour years  Where the holding period exceeds five years but does not exceed flour years  Where the holding period exceeds five years but does not exceed five years  Where the holding period exceeds five years but does not exceed five years  Where the holding period exceeds five years but does not exceed five years  Where the holding period exceeds five years but does not exceed five years  Where the holding period exceeds six years  Future commodity contracts entered into by members of Pakistan Mercantile Exchange  Capital Gains on Disposal of Securities (First Sch. Part I Div. VII)	2% 2.50%  Rate of Tax on p  Open Plots  15%  12.50%  10%  7.50%  5%  2.50%  0%  Disposal of Se	14.50%  18.50%  roperties acquired on or bef June, 2024  Constructed  15%  10%  7.50%  5%  0%  curities Acquired between 1 022 to 30 Jun 2024  15%  12.50%  10%  7.50%  Rate of Tax	Flats  15%  7.50%  0%  -  Disposal of Secon after 1st of Non-Filer: The as per the First I or Div. Il or whicher	.50%  Acquired on or after 1st day of July, 2024  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  urities Acquired on day of July, 2024  of Capital Gains liability calculated Schedule Part I Div. 15% of the Gain, ver is higher	Issuance of Bonus Shares (Section 236Z)  Issuance of Bonus Shares  Profit on debt (First Sch. Part I Div. IIIA and Part III Div. IA)  Up to 5 M  Prize and Winnings (First Sch. Part III Div. VI)  On prize bonds and winning of crossword puzzle  Winnings from a raffle, lottery, prize on winning a quiz  Dividend (First Sch. Part I Div. III & Part III Div. I)  Received from REITS & others  Received from mutual funds (debt proportion)  Received from companies whose income is exempt from tax or incurring losses  Rate for Profit on Debt (First Sch. Part I Div. IIIIA & Part III Div. IA)  Tax on profit received through bank or financial institution  Tax on profit received through any other channel  Sec 151A Gain arising on disposal of certain debt securities (First Sch. Part III Div IIIAA  Gain arising on disposal of certain debt securities  Return on Investment in Sukuks (First Sch. Part I Div. IIIIB & Part III Div. IB)  Received by an individual or an AOP, if the profit is less than Rs. 1  Million  Received by company	8% 12% Filer 10% Filer 15% Filer 15% 20% Filer 15% 25% 15% 25% Filer 10% 15% Filer 15% 56% Filer 15% 57% 58% Filer 15% 58% Filer 15% Filer 15% Filer 15% Filer 15% Filer	16% 24% Non- filer 20% Non- filer 35% Non- filer 30% 40% Non- filer 30% 50% Non- filer 40% 30% Non- filer 40% 30% Non- filer 20% 25% 50%
fair market value exceeds Rs. 50 Million but does not exceed Rs. 100 Million  fair market value is above Rs. 100 Million  Gain on immovable property (First Sch. Part I Div. VIII)  Immovable Property  Where the holding period does not exceed one year  Where the holding period exceeds one year but does not exceed three years  Where the holding period exceeds three years but does not exceed four years  Where the holding period exceeds four years but does not exceed four years  Where the holding period exceeds five years but does not exceed five years  Where the holding period exceeds five years but does not exceed six years  Capital Gains on Disposal of Securities(First Sch. Part I Div. VII)  Where the holding period does not exceed one year  Where the holding period does not exceed one year  Where the holding period exceeds two years but does not exceed three years  Where the holding period exceeds three years but does not exceed three years  Where the holding period exceeds three years but does not exceed three years  Where the holding period exceeds four years but does not exceed four years  Where the holding period exceeds four years but does not exceed four years  Where the holding period exceeds five years but does not exceed five years  Where the holding period exceeds five years but does not exceed five years  Where the holding period exceeds five years but does not exceed five years  Where the holding period exceeds five years but does not exceed six years  Where the holding period exceeds six years  Future commodity contracts entered into by members of Pakistan Mercantile Exchange  Capital Gains on Disposal of Securities (First Sch.	2% 2.50%  Rate of Tax on p  Open Plots  15%  12.50%  10%  7.50%  5%  2.50%  0%  Disposal of Se	14.50%  18.50%  roperties acquired on or bef June, 2024  Constructed  15%  10%  7.50%  5%  0%  - curities Acquired between 1 022 to 30 Jun 2024  15%  12.50%  10%  7.50%  5%  2.50%  0%  5%	Flats  15%  7.50%  0%  -  Disposal of Secon after 1st of Non-Filer: The as per the First I or Div. Il or whicher	.50%  Acquired on or after 1st day of July, 2024  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  urities Acquired on day of July, 2024  of Capital Gains liability calculated Schedule Part I Div. 15% of the Gain, ver is higher	Issuance of Bonus Shares (Section 236Z)  Issuance of Bonus Shares  Profit on debt (First Sch. Part I Div. IIIA and Part III Div. IA)  Up to 5 M  Prize and Winnings (First Sch. Part III Div. VI)  On prize bonds and winning of crossword puzzle  Winnings from a raffle, lottery, prize on winning a quiz  Dividend (First Sch. Part I Div. III & Part III Div. I)  Received from REITS & others  Received from mutual funds (debt proportion)  Received from companies whose income is exempt from tax or incurring losses  Rate for Profit on Debt (First Sch. Part I Div. IIII & Part III Div. IIII A Part III Div. IA)  Tax on profit received through bank or financial institution  Tax on profit received through any other channel  Sec 151A Gain arising on disposal of certain debt securities (First Sch. Part III Div IIIIAA  Gain arising on disposal of certain debt securities  Return on Investment in Sukuks (First Sch. Part I Div. IIIIB & Part III Div. IB)  Received by an individual or an AOP, if the profit is less than Rs. 1  Million  Received by an individual or an AOP, if the profit is more than Rs. 1  Million	8% 12% Filer 10% Filer 15% Filer 15% 20% Filer 15% 25% 15% 25% Filer 15% 5iler 10% Filer 15% 15% 15% 15% 15% 15%	16% 24% Non- filer 20% Non- filer 35% Non- filer 30% 40% Non- filer 30% 50% Non- filer 40% 30% Non- filer 40% 30% Non- filer 20% 25%
fair market value exceeds Rs. 50 Million but does not exceed Rs. 100 Million  Gain on immovable property (First Sch. Part I Div. VIII)  Immovable Property  Where the holding period does not exceed one year  Where the holding period exceeds one year but does not exceed three years  Where the holding period exceeds three years but does not exceed four years  Where the holding period exceeds four years but does not exceed four years  Where the holding period exceeds five years but does not exceed four years  Where the holding period exceeds five years but does not exceed five years  Where the holding period exceeds sive years but does not exceed six years  Where the holding period exceeds six years  Capital Gains on Disposal of Securities(First Sch. Part I Div. VII)  Where the holding period does not exceed one year  Where the holding period exceeds one year but does not exceed two years  Where the holding period exceeds two years but does not exceed three years  Where the holding period exceeds three years but does not exceed four years  Where the holding period exceeds four years but does not exceed four years  Where the holding period exceeds five years but does not exceed five years  Where the holding period exceeds five years but does not exceed five years  Where the holding period exceeds five years but does not exceed five years  Where the holding period exceeds five years but does not exceed five years  Where the holding period exceeds five years but does not exceed five years  Where the holding period exceeds five years but does not exceed five years  Where the holding period exceeds five years but does not exceed five years  Where the holding period exceeds five years but does not exceed five years  Where the holding period exceeds five years but does not exceed five years  Where the holding period exceeds five years but does not exceed five years  Where the holding period exceeds five years but does not exceed five years  Where the holding period exceeds five years but does not exceed five years	2% 2.50%  Rate of Tax on p  Open Plots  15%  12.50%  10%  7.50%  5%  2.50%  0%  Disposal of Se	14.50%  18.50%  roperties acquired on or bef June, 2024  Constructed  15%  10%  7.50%  5%  0%  curities Acquired between 1 022 to 30 Jun 2024  15%  12.50%  10%  7.50%  Rate of Tax	Flats  15%  7.50%  0%  -  Disposal of Secon after 1st of Non-Filer: The as per the First I or Div. Il or whicher	.50%  Acquired on or after 1st day of July, 2024  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  urities Acquired on day of July, 2024  of Capital Gains liability calculated Schedule Part I Div. 15% of the Gain, ver is higher	Issuance of Bonus Shares (Section 236Z)  Issuance of Bonus Shares  Profit on debt (First Sch. Part I Div. IIIA and Part III Div. IA)  Up to 5 M  Prize and Winnings (First Sch. Part III Div. VI)  On prize bonds and winning of crossword puzzle  Winnings from a raffle, lottery, prize on winning a quiz  Dividend (First Sch. Part I Div. III & Part III Div. I)  Received from REITS & others  Received from mutual funds (debt proportion)  Received from companies whose income is exempt from tax or incurring losses  Rate for Profit on Debt (First Sch. Part I Div. IIIIA & Part III Div. IA)  Tax on profit received through bank or financial institution  Tax on profit received through any other channel  Sec 151A Gain arising on disposal of certain debt securities (First Sch. Part III Div IIIAA  Gain arising on disposal of certain debt securities  Return on Investment in Sukuks (First Sch. Part I Div. IIIIB & Part III Div. IB)  Received by an individual or an AOP, if the profit is less than Rs. 1  Million  Received by company	8% 12% Filer 10% Filer 15% Filer 15% 20% Filer 15% 25% 15% 25% Filer 10% 15% Filer 15% 56% Filer 15% 57% 58% Filer 15% 58% Filer 15% Filer 15% Filer 15% Filer 15% Filer	16% 24% Non- filer 20% Non- filer 35% Non- filer 30% 40% Non- filer 30% 50% Non- filer 40% 30% Non- filer 40% 30% Non- filer 20% 25% Non-
fair market value exceeds Rs. 50 Million but does not exceed Rs. 100 Million  Gain on immovable property (First Sch. Part I Div. VIII)  Immovable Property  Where the holding period does not exceed one year  Where the holding period exceeds one year but does not exceed three years  Where the holding period exceeds three years but does not exceed four years  Where the holding period exceeds four years but does not exceed four years  Where the holding period exceeds five years but does not exceed four years  Where the holding period exceeds five years but does not exceed five years  Where the holding period exceeds five years but does not exceed six years  Where the holding period exceeds six years  Capital Gains on Disposal of Securities(First Sch. Part I Div. VII)  Where the holding period does not exceed one year  Where the holding period exceeds one year but does not exceed two years  Where the holding period exceeds three years but does not exceed three years  Where the holding period exceeds three years but does not exceed four years  Where the holding period exceeds four years but does not exceed four years  Where the holding period exceeds five years but does not exceed five years  Where the holding period exceeds five years but does not exceed five years  Where the holding period exceeds five years but does not exceed five years  Where the holding period exceeds five years but does not exceed five years  Where the holding period exceeds five years but does not exceed five years  Where the holding period exceeds five years but does not exceed five years  Where the holding period exceeds five years but does not exceed five years  Where the holding period exceeds five years but does not exceed five years  Where the holding period exceeds five years but does not exceed five years  Where the holding period exceeds five years but does not exceed five years  Where the holding period exceeds five years but does not exceed five years	2% 2.50%  Rate of Tax on p  Open Plots  15%  12.50%  10%  7.50%  5%  2.50%  0%  Disposal of Se	14.50%  18.50%  roperties acquired on or bef June, 2024  Constructed  15%  10%  7.50%  5%  0%  curities Acquired between 1 022 to 30 Jun 2024  15%  12.50%  0%  7.50%  7.50%  Rate of Tail	Flats  15%  7.50%  0%  -  Disposal of Secon after 1st of Non-Filer: The as per the First I or Div. Il or whicher	.50%  Acquired on or after 1st day of July, 2024  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  urities Acquired on day of July, 2024  of Capital Gains liability calculated Schedule Part I Div. 15% of the Gain, ver is higher	Issuance of Bonus Shares (Section 236Z)  Issuance of Bonus Shares  Profit on debt (First Sch. Part I Div. IIIA and Part III Div. IA)  Up to 5 M  Prize and Winnings (First Sch. Part III Div. VI)  On prize bonds and winning of crossword puzzle  Winnings from a raffle, lottery, prize on winning a quiz  Dividend (First Sch. Part I Div. III & Part III Div. I)  Received from REITS & others  Received from mutual funds (debt proportion)  Received from companies whose income is exempt from tax or incurring losses  Rate for Profit on Debt (First Sch. Part I Div. IIIIA & Part III Div. IA)  Tax on profit received through bank or financial institution  Tax on profit received through any other channel  Sec 151A Gain arising on disposal of certain debt securities (First Sch. Part III Div IIIAA  Gain arising on disposal of certain debt securities  Return on Investment in Sukuks (First Sch. Part I Div. IIIIB & Part III Div.IB)  Received by an individual or an AOP, if the profit is less than Rs. 1  Million  Received by company  Tax on sale- specified sector (First Sch. Part IV Div. XIV and XV)	8% 12% Filer 10% Filer 15% Filer 15% 20% Filer 15% 25% Filer 15% 25% Filer 10% 15% Filer 15% Filer 15% Filer 15% Filer 15% Filer 15% Filer	16% 24% Non- filer 20% Non- filer 35% Non- filer 30% 40% Non- filer 30% 50% Non- filer 40% 30% Non- filer 40% 30% Non- filer 20% 25% Non- filer 20%
fair market value exceeds Rs. 50 Million but does not exceed Rs. 100 Million  Gain on immovable property (First Sch. Part I Div. VIII)  Immovable Property  Where the holding period does not exceed one year  Where the holding period exceeds one year but does not exceed throe years  Where the holding period exceeds three years but does not exceed four years  Where the holding period exceeds four years but does not exceed five years  Where the holding period exceeds five years but does not exceed five years  Where the holding period exceeds five years but does not exceed five years  Where the holding period exceeds six years  Capital Gains on Disposal of Securities(First Sch. Part I Div. VII)  Where the holding period exceeds one year but does not exceed two years  Where the holding period exceeds two years but does not exceed two years  Where the holding period exceeds three years but does not exceed throe years  Where the holding period exceeds three years but does not exceed three years  Where the holding period exceeds three years but does not exceed four years  Where the holding period exceeds five years but does not exceed five years  Where the holding period exceeds five years but does not exceed five years  Where the holding period exceeds five years but does not exceed five years  Where the holding period exceeds five years but does not exceed five years  Where the holding period exceeds six years  Future commodity contracts entered into by members of Pakistan Mercantile Exchange  Capital Gains on Disposal of Securities (First Sch. Part I Div. VII)  The securities are acquired on or after the first day of July, 2013but on or before the 30th day of June, 2022  the securities are acquired before the first day of July, 2013  Capital Gains on Disposal of Securities (First Sch. Part I Div. VIII)	2% 2.50%  Rate of Tax on p  Open Plots  15%  12.50%  10%  7.50%  5%  2.50%  O%  Disposal of Se  Jul 2	14.50%  18.50%  roperties acquired on or bef June, 2024  Constructed  15%  10%  7.50%  5%  0%	Flats  15%  7.50%  0%  Disposal of Secor after 1st of Non-Filer: The as per the First I or Div. II or whicher	.50%  Acquired on or after 1st day of July, 2024  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  urities Acquired on day of July, 2024  of Capital Gains liability calculated Schedule Part I Div. 15% of the Gain, ver is higher	Issuance of Bonus Shares (Section 236Z)  Issuance of Bonus Shares  Profit on debt (First Sch. Part I Div. IIIA and Part III Div. IA)  Up to 5 M  Prize and Winnings (First Sch. Part III Div. VI)  On prize bonds and winning of crossword puzzle  Winnings from a raffle, lottery, prize on winning a quiz  Dividend (First Sch. Part I Div. III & Part III Div. I)  Received from REITS & others  Received from mutual funds (debt proportion)  Received from companies whose income is exempt from tax or incurring losses  Rate for Profit on Debt (First Sch. Part I Div. IIIA & Part III Div. IA)  Tax on profit received through bank or financial institution  Tax on profit received through any other channel  Sec 151A Gain arising on disposal of certain debt securities (First Sch. Part III Div IIIAA  Gain arising on disposal of certain debt securities  Return on Investment in Sukuks (First Sch. Part I Div. IIIB & Part III Div.IB)  Received by an individual or an AOP, if the profit is less than Rs. 1  Million  Received by an individual or an AOP, if the profit is more than Rs. 1  Million  Received by company  Tax on sale- specified sector (First Sch. Part IV Div. XIV and XV)  Sale to distributors, dealers and wholesalers (Div. XIV)	8% 12% Filer 10% Filer 15% Filer 15% 20% Filer 15% 25% 15% 25% Filer 10% 15% Filer 15% Filer 10% Filer 10% 12.50% Filer 0.25%	16% 24% Non- filer 20% Non- filer 35% Non- filer 30% 40% Non- filer 30% 50% Non- filer 40% 30% Non- filer 40% 30% Non- filer 20% Non- filer 30% Non- filer 30% Non- filer
fair market value exceeds Rs. 50 Million but does not exceed Rs. 100 Million  Gain on immovable property (First Sch. Part I Div. VIII)  Immovable Property  Where the holding period does not exceed one year  Where the holding period exceeds one year but does not exceed two years  Where the holding period exceeds two years but does not exceed three years  Where the holding period exceeds three years but does not exceed four years  Where the holding period exceeds four years but does not exceed five years  Where the holding period exceeds five years but does not exceed five years  Where the holding period exceeds five years but does not exceed six years  Capital Gains on Disposal of Securities(First Sch. Part I Div. VII)  Where the holding period does not exceed one year  Where the holding period exceeds one year but does not exceed two years  Where the holding period exceeds two years but does not exceed three years  Where the holding period exceeds three years but does not exceed five years  Where the holding period exceeds three years but does not exceed five years  Where the holding period exceeds five years but does not exceed five years  Where the holding period exceeds five years but does not exceed five years  Where the holding period exceeds five years but does not exceed five years  Where the holding period exceeds five years but does not exceed five years  Where the holding period exceeds five years but does not exceed five years  Where the holding period exceeds five years but does not exceed five years  Where the holding period exceeds five years but does not exceed five years  Where the holding period exceeds five years but does not exceed five years  Where the holding period exceeds five years but does not exceed five years  Where the holding period exceeds five years but does not exceed five years  Where the holding period exceeds five years but does not exceed five years  Where the holding period exceeds five years but does not exceed years but does not exceed five years  Where the holding period	2% 2.50%  Rate of Tax on p  Open Plots  15%  12.50%  10%  7.50%  5%  2.50%  O%  Disposal of Se  Jul 2	14.50%  18.50%  roperties acquired on or bef June, 2024  Constructed  15%  10%  7.50%  5%  0%  curities Acquired between 1 022 to 30 Jun 2024  15%  12.50%  0%  Rate of Tax  12.50%  AOP	Flats  15%  7.50%  0%  Disposal of Secon after 1st of Non-Filer: The as per the First I or Div. II or whicher	Acquired on or after 1st day of July, 2024  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  urities Acquired on day of July, 2024  of Capital Gains liability calculated Schedule Part I Div. 15% of the Gain, ver is higher	Issuance of Bonus Shares (Section 236Z)  Issuance of Bonus Shares  Profit on debt (First Sch. Part I Div. IIIA and Part III Div. IA)  Up to 5 M  Prize and Winnings (First Sch. Part III Div. VI)  On prize bonds and winning of crossword puzzte  Winnings from a raffle, lottery, prize on winning a quiz  Dividend (First Sch. Part I Div. III & Part III Div. I)  Received from REITS & others  Received from mutual funds (debt proportion)  Received from companies whose income is exempt from tax or incurring losses  Rate for Profit on Debt (First Sch. Part I Div. IIIA & Part III Div. IA)  Tax on profit received through bank or financial institution  Tax on profit received through any other channel  Sec 151A Gain arising on disposal of certain debt securities (First Sch. Part III Div IIIAA  Gain arising on disposal of certain debt securities  Return on Investment in Sukuks (First Sch. Part I Div. IIIB & Part III Div. IB)  Received by an individual or an AOP, if the profit is less than Rs. 1  Million  Received by company  Tax on sale- specified sector (First Sch. Part I V Div. XIV and XV)  Sale to distributors, dealers and wholesalers (Div. XIV)	8% 12% Filer 10% Filer 15% Filer 15% 20% Filer 15% 25% Filer 20% 15% 5% Filer 10% 15% Filer 10% 12.50% 25% Filer 10.25%	16% 24% Non- filer 20% Non- filer 35% Non- filer 30% 40% Non- filer 30% 50% Non- filer 40% 30% Non- filer 40% 30% Non- filer 20% 25% Non- filer 20% 25% Non- filer

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## **INCOME TAX CARD FOR TAX YEAR 2025-26**

### **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	
Upto 850cc 851cc to 1000cc	0.5% of the value 1% of the value	1% of the value 2% of the value	
,			
851cc to 1000cc	1% of the value	2% of the value	
851cc to 1000cc 1001cc to 1300cc	1% of the value 1.5% of the value	2% of the value 3% of the value	
851cc to 1000cc 1001cc to 1300cc 1301cc to 1600cc	1% of the value 1.5% of the value 2% of the value	2% of the value 3% of the value 4% of the value	
851cc to 1000cc 1001cc to 1300cc 1301cc to 1600cc 1601cc to 1800cc	1% of the value 1.5% of the value 2% of the value 3% of the Value	2% of the value 3% of the value 4% of the value 6% of the Value	
851cc to 1000cc 1001cc to 1300cc 1301cc to 1600cc 1601cc to 1800cc 1801cc to 2000cc	1% of the value 1.5% of the value 2% of the value 3% of the Value 5% of the Value	2% of the value 3% of the value 4% of the value 6% of the Value 10% of the Value	
851cc to 1000cc 1001cc to 1300cc 1301cc to 1600cc 1601cc to 1800cc 1801cc to 2000cc 2001cc to 2500cc	1% of the value 1.5% of the value 2% of the value 3% of the Value 5% of the Value 7% of the Value	2% of the value 3% of the value 4% of the value 6% of the Value 10% of the Value 14% 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%



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