PROPOSED TAX CARD Tax Year 2011

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	TAX RATES FOR II OTHER THAN SALARIED		TAX	RATES FOR SALAR	RIED CLASS		<u>Pa</u>	RATES FOR DEDUCTION OF TAX AT SOURCE articulars	
	Income group	Tax Rate		Income group		Tax Rate	\	Other dividend income	
Jp to	Rs.	300,000 0%		Up to Rs		0%	-	Raffle, lottery, prize or winning a quiz or , Sales promotion schemes	
Rs. Rs.	300,001 to Rs. 400,001 to Rs.	400,000 7.5% 500,000 10.0%	Rs. Rs.	300,001 to Rs 350,001 to Rs	. 400,000	0.75% 1.50%	-	Yield on a National Saving Deposit Certificate, including a Defense	
Rs.	500,001 to Rs.	600,000 12.5%	Rs.	400,001 to Rs		2.50%		Saving Certificate, under the National Saving Scheme.	
Rs.	600,001 to Rs.	800,000 15.0%	Rs.	450,001 to Rs		3.50%	-	Interest on an account or deposits with banks / financial institutions	
Rs.	800,001 to Rs.	1,000,000 17.5%	Rs.	550,001 to Rs		4.50%	-	Profit on any security issued by the Federal Government, a Provincial Government or a local authority to any person other	
Rs.	1,000,001 to Rs.	1,300,000 21.0%	Rs.	650,001 to Rs		6.0%		than a financial institution.	
Rs.	1,300,001 to above	25.0%	Rs.	750,001 to Rs		7.5%			
			Rs.	900,001 to Rs	,,	9.0%	-	Profit on any bond, certificate, debenture, security or instrument of	
	RATES FOR IND & AOP-R		Rs.	1,050,001 to Rs	, ,	10.0%		any kind (not a loan agreement between a borrower and a banking	
Jp to		NIL	Rs.	1,200,001 to Rs		11.0%		company or a development finance institution) by a banking	
	Rs. 150,001 to Rs.	5%	Rs.	1,450,001 to Rs		12.5%		company, financial institution, finance society or a company a as	
	400,000/-		Rs.	1,700,001 to Rs		14.0%			
	Rs. 400,001 to Rs.	Rs. 12,500/- and 7.5% of	Rs.	1,950,001 to Rs	, ,	15.0%		defined in the 2001 Ordinance, other than to a financial institution.	
	1,000,000/-	exceeding amount	Rs.	2,250,001 to Rs	-,	16.0%	-	Brokerage & Commission	
	Rs. 1,000,001 and	Rs. 57,500/- and 10% of	Rs.	2,850,001 to Rs		17.5%	11-	On Export of Raw Cotton and Cotton Yarn	
	above	exceeding amount	Rs.	3,550,001 to Rs		18.5%			
			Rs.	4,550,001 to above	e	20.0%	11-	Brokerage & Commission-for Travel and Insurance Agents	
FAX.	RATES FOR COMPANIES	RENTAL INCOME					-	On Contracts of all types	
			The c	calculation of marginal re	elief will be made in	accordance with	-	Telephone Bills/Prepaid payphone Cards	
	Rs. 1 to Rs. 400,000/-	5%					11-	Cash withdrawal from Bank	
			existi	ng provisions of Part I	of Division I of Seco	nd Schedule	-	Supply of Rice, Cotton and Cotton seed	
	Rs. 400,001 to Rs.	Rs. 20,000/- and 7.5% of					-	Telephone and mobile subscriber exceeding bill Rs. 1000/-	
	1,000,000/-	exceeding amount	CAP	ITAL GAIN ON SALI	E OF SECURITIES	:	-	Other supplies	
	Rs. 1,000,001 and	Rs. 65,000/- and 10% of				•	-	Imports other than following	
	above	exceeding amount		Period	Tax year	Rate		- DAP Phosphate	
								- Plant and Machinery	
The f	axable property income shall	ll be taxed under the above		Where holding period	of 2010	40.00			
	ibed tax rates.	in be taked under the above	1.	a security is less than si	2010	10.0%	-	On gas consumption charges of CNG Stations	
				months.	2011	10.0% 12.5%	-	Services rendered: - Transport Services	
DATI	S OF ADVANCE TAX ON	SALE OF SECUDITIES		monus.	2012	15.0%		- Transport Services - Other Services	
XAII	DOI ADVANCE TAX ON	SALE OF SECONTIES			2013	17.5%		Payments to non-residents for execution of	
	Period	Rate			2011	17.570		- Turnkey Contract	
								- Contract, Sub-Contract for the design, Construction or	
			2.	Where holding period	of 2010	7.5%			
l.	Where holding period of					7.5% 8.0%			
١.	Where holding period of security is less than size	a 2%	_	a security is more that	n 2011 2012			supply of plant & equipment: - Under a hydel power project or a transmission line project	
		a 2%	_		n 2011 2012	8.0%		supply of plant & equipment:	
	security is less than six	a 2%		a security is more that	2011 2012	8.0% 8.5%		supply of plant & equipment: - Under a hydel power project or a transmission line project	
	security is less than six	a 2%		a security is more that six months but less that	2011 2012 an 2013	8.0% 8.5% 9.0%		supply of plant & equipment: - Under a hydel power project or a transmission line project - Under any other power project	
	security is less than simonths.	a 2% x a 1.50%		a security is more that six months but less that	2011 2012 2013 2014	8.0% 8.5% 9.0% 9.5%		supply of plant & equipment: - Under a hydel power project or a transmission line project - Under any other power project	
<u>.</u>	security is less than simonths. Where holding period of security is more than simonths but less than twelv	a 2% x a 1.50%		a security is more that six months but less that	2011 2012 2013 2014	8.0% 8.5% 9.0% 9.5%	-	supply of plant & equipment: - Under a hydel power project or a transmission line project - Under any other power project - Any other contract: Advertisement by the Private TV Channels Petroleum Products	
<u>.</u>	security is less than simonths. Where holding period of security is more than simone that simone that simone that simone the simone than simone that simone the simone that simone that simone the simone	a 2% x a 1.50%		a security is more that six months but less that	2011 2012 2013 2014	8.0% 8.5% 9.0% 9.5%		supply of plant & equipment: - Under a hydel power project or a transmission line project - Under any other power project - Any other contract: Advertisement by the Private TV Channels	
2.	security is less than simonths. Where holding period of security is more than simonths but less than twelv	a 2% x a 1.50%		a security is more that six months but less that	2011 2012 2013 2014	8.0% 8.5% 9.0% 9.5%	-	supply of plant & equipment: - Under a hydel power project or a transmission line project - Under any other power project - Any other contract: Advertisement by the Private TV Channels Petroleum Products	
2.	security is less than simonths. Where holding period of security is more than simonths but less than twelv	a 2% x a 1.50% x e	-	a security is more that six months but less that	un 2011 2012 un 2013 2014 2015	8.0% 8.5% 9.0% 9.5% 10%	-	supply of plant & equipment: - Under a hydel power project or a transmission line project - Under any other power project - Any other contract: Advertisement by the Private TV Channels Petroleum Products Royalties / Fee for technical services	
2.	security is less than simonths. Where holding period of security is more than simonths but less than twelvemonths.	a 2% x a 1.50% x e	TAX	a security is more the six months but less that twelve months.	un 2011 2012 un 2013 2014 2015	8.0% 8.5% 9.0% 9.5% 10%		supply of plant & equipment: - Under a hydel power project or a transmission line project - Under any other power project - Any other contract: Advertisement by the Private TV Channels Petroleum Products Royalties / Fee for technical services Local purchase of edible oil Purchase of Air Ticket On payment to non residents other than salary, dividend, supplies, services,	
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COMPANIES AND AOPS		
	TAX 2010	YEAR 2011
Rate of tax for small company	20%	25%
Rate of tax for all kinds of companies	35%	35%
Rate of tax for all kinds of AOPs	25%	25%

RATE OF TAX ON SHIPPING OR AIR TRANSPORT

The rate of tax imposed under section 7 shall be:

- In the case of shipping 8% of the gross amount received or receivable;
- In the case of air transport 3% of the gross amount received or receivable;

	RATES OF APPEAL FEE		
<u>Stage</u>	Appeal Fee		
Commissioner (Appeals) /Addl. Commissioner	- Rs. 2,000		
Income Tax Appellate Tribunal.	- Rs. 2,000/-		