

Income Tax Rate Card - Tax Year 2025

Sr. No.	Nature of transaction/Payment	Tax Rate	
Salaried Individual - Section 12, 149 & 1st schedule			
1	Where taxable Income does not exceed Rs. 600,000	0%	
2	Where the Taxable Income exceeds Rs. 600,000 but does not exceed Rs. 1,200,000	5% of exceeding Rs. 600,000	
3	Where the Taxable Income exceeds Rs. 1,200,000 but does not exceed Rs. 2,200,000	Rs. 30,000 plus 15% exceeding Rs. 1,200,000	
4	Where the Taxable Income exceeds Rs. 2,200,000 but does not exceed Rs. 3,200,000	Rs. 180,000 plus 25% exceeding Rs. 2,200,000	
5	Where the Taxable Income exceeds Rs. 3,200,000 but does not exceed Rs. 4,100,000	Rs. 430,000 plus 30% exceeding Rs. 3,200,000	
6	Where the Taxable Income exceeds Rs. 4,100,000	Rs. 700,000 plus 35% exceeding Rs. 4,100,000	
8	Director fee for Board Meeting	20% of gross amount	
Note:			
---- Only those individuals whose salary income exceeds seventy-five percent (75%) of their total taxable income shall be treated as salaried persons.			
---- 25% reduction from tax liability for full time teacher or a researcher, employed in a non profit education or research institution duly recognized by HEC, Board or university			
AOP & Individual Other Than Salaried Individual - Section 18 & 1st schedule			
1	Where taxable Income does not exceed Rs. 600,000	0%	
2	Where the Taxable Income exceeds Rs. 600,000 but does not exceed Rs. 1,200,000	15% of exceeding Rs. 600,000	
3	Where the Taxable Income exceeds Rs. 1,200,000 but does not exceed Rs. 1,600,000	Rs. 90,000 plus 20% exceeding Rs. 1,200,000	
4	Where the Taxable Income exceeds Rs. 1,600,000 but does not exceed Rs. 3,200,000	Rs. 170,000 plus 30% exceeding Rs. 1,600,000	
5	Where the Taxable Income exceeds Rs. 3,200,000 but does not exceed Rs. 5,600,000	Rs. 650,000 plus 40% exceeding Rs. 3,200,000	
6	Where the Taxable Income exceeds Rs. 5,600,000	Rs. 1,610,000 plus 45% exceeding Rs. 5,600,000	
Note: In the case of an AOP (Association of Persons) that is a professional firm prohibited from incorporating by any law, the 45% tax rate mentioned against serial number 6 of the Table shall be 40%.			
Surcharge on Tax Payable - Section 4AB & 1st schedule			
	Taxable income of individual (including salaried person) and AOP exceeds 10 million annually	10% of Tax Payable	
Note: This surcharge shall not be applicable to incomes falling within the purview of the final tax regime or where special tax rates are prescribed.			
Companies - Section 18, 100A, 113C, 1st schedule & 7th schedule			
	Banking Companies;		
a	- Taxable income arising from additional advances to micro, small and medium enterprises	20%	
	- Normal Rate	39%	
b	Small Companies	20%	
c	Other Companies	29%	
d	Alternate Corporate Tax	17%	
Deemed Income - Section 7E, 1st schedule			
	Tax on Deemed Income - 5% of value of property	20%	
Super Tax on high earning persons - Section 4C & 1st schedule			
1	Where Income does not exceed Rs. 150 Million	0% of the income	
2	Where Income exceeds Rs. 150 Million but does not exceed Rs. 200 Million	1% of the income	
3	Where Income exceeds Rs. 200 Million but does not exceed Rs. 250 Million	2% of the income	
4	Where Income exceeds Rs. 250 Million but does not exceed Rs. 300 Million	3% of the income	
5	Where Income exceeds Rs. 300 Million but does not exceed Rs. 350 Million	4% of the income	
6	Where Income exceeds Rs. 350 Million but does not exceed Rs. 400 Million	6% of the income	
7	Where Income exceeds Rs. 400 Million but does not exceed Rs. 500 Million	8% of the income	
8	Where Income exceeds Rs. 500 Million	10% of the income	
Small and Medium enterprises - Section 2(59A), 100E, 14th schedule			
Option of Normal tax regime			
1	Where annual business turnover does not exceed Rupees 100 million	7.5% of taxable income	
2	Where annual turnover exceeds Rupees 100 Million but does not exceed Rupees 250 Million	15% of taxable income	
Option of final tax regime			
1	Where annual business turnover does not exceed Rupees 100 million	0.25% of gross turnover	
2	Where annual business turnover exceeds Rupees 100 million but does not exceed Rupees 250 million	0.50% of gross turnover	
Return on investment in sukuks received from a special purpose vehicle - Section 5AA, 150A			
		Person Appearing in ATL	
		Person not Appearing in ATL	
a	Company	25%	50%
b	Individual & AOP where profit exceeds Rs. 1 Million	12.5%	25%
c	Individual & AOP where profit is upto Rs. 1 Million	10%	20%
Note: Same rates and conditions shall be applicable if the recipient of return is non-resident			
Profit on debts - Section 7B, 151, 1st schedule & 2nd Schedule			
		Person Appearing in ATL	Person not Appearing in ATL
a	Where annual profit on debt is upto Rs. 5,000,000 *	15%	35%
b	Profit on debt from a debt instrument, whether conventional or Shariah compliant, issued by the Federal Government under the Public Debt Act, 1944	10%	20%
C	Profit on investment in Bahbood Savings Certificate or Pensioners Benefit Account and Shuhada Family Welfare Account	5%	10%
* Profit on debt exceeding Rs. 5,000,000/- shall be chargeable to tax under "Income from other sources" on normal tax rates.			
* Rate of tax under section 151 shall be zero percent of the gross amount of profit on debt paid, covered under clauses (78) and (79) of Part I of the Second Schedule.			

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Sr. No.	Nature of transaction/Payment	Tax Rate
Builders and Developers - Section 7F & 1st schedule		Taxable Income
a	Construction and sale of residential, commercial or other buildings	10% of gross receipt
b	development and sale of residential commercial or other plots;	15% of gross receipt
c	activities as mentioned in (a) and (b) above.	12% of gross receipt
Rate of tax shall be charged as per Division I or II of Part-I of the First Schedule - Normal slab rates		
Builders and Developers - Section 7C, 7D & 1st schedule		
Tax on Builders		
- For Commercial buildings		
a	Karachi, Lahore & Islamabad	Rs. 210/Sq. Ft
b	Hyderabad, Sukkur, Multan, Faisalabad, Rawalpindi, Gujranwala, Sahiwal, Peshawar, Mardan, Abbottabad, Quetta	Rs. 210/Sq. Ft
c	Urban Areas not specified in above	Rs. 210/Sq. Ft
- For residential buildings		
a	Karachi, Lahore & Islamabad	Sq. ft Rs. 20/Sq. Ft upto 750 Sq. Ft. Sq. ft
b	Hyderabad, Sukkur, Multan, Faisalabad, Rawalpindi, Gujranwala, Sahiwal, Peshawar, Mardan, Abbottabad, Quetta	Rs. 40/Sq. Ft upto 751 to 1500 Sq. Ft. Rs. 70/Sq. Ft on 1501 Sq. Ft. or more Rs. 15/Sq. Ft upto 750 Sq. Ft.
c	Urban Areas not specified in above	Rs. 35/Sq. Ft upto 751 to 1500 Sq. Ft. Rs. 55/Sq. Ft on 1501 Sq. Ft. or more Rs. 10/Sq. Ft upto 750 Sq. Ft. Rs. 25/Sq. Ft upto 751 to 1500 Sq. Ft. Rs. 35/Sq. Ft on 1501 Sq. Ft. or more
Tax on Developers		
- For Commercial Plots		
a	Karachi, Lahore & Islamabad	Rs. 210/Sq. yd
b	Hyderabad, Sukkur, Multan, Faisalabad, Rawalpindi, Gujranwala, Sahiwal, Peshawar, Mardan, Abbottabad, Quetta	Rs. 210/Sq. yd
c	Urban Areas not specified in above	Rs. 210/Sq. yd
- For Residential Plots		
a	Karachi, Lahore & Islamabad	Sq. ft Rs. 20/Sq. yd. upto 120 Sq. yd. Sq. ft
b	Hyderabad, Sukkur, Multan, Faisalabad, Rawalpindi, Gujranwala, Sahiwal, Peshawar, Mardan, Abbottabad, Quetta	Rs. 40/Sq. yd. upto 121 to 200 Sq. yd. Rs. 70/Sq. yd. on 201 Sq. yd. or more Rs. 15/Sq. yd. upto 120 Sq. yd.
c	Urban Areas not specified in above	Rs. 35/Sq. yd. upto 121 to 200 Sq. yd. Rs. 55/Sq. yd. on 201 Sq. yd. or more Rs. 10/Sq. yd. upto 120 Sq. yd. Rs. 25/Sq. yd. upto 121 to 200 Sq. yd. Rs. 35/Sq. yd. on 201 Sq. yd. or more
Builders and Developers - Section 100D, 147 & 11th schedule		
Tax on Builders		
- For Commercial buildings		
a	Karachi, Lahore & Islamabad	Rs. 250/Sq. Ft
b	Hyderabad, Sukkur, Multan, Faisalabad, Rawalpindi, Gujranwala, Sahiwal, Peshawar, Mardan, Abbottabad, Quetta	Rs. 230/Sq. Ft
c	Urban Areas not specified in above	Rs. 210/Sq. Ft
- For residential buildings		
a	Karachi, Lahore & Islamabad	Upto 3000 Sq. ft Rs. 80/Sq. Ft 3000 Sq. ft or above
b	Hyderabad, Sukkur, Multan, Faisalabad, Rawalpindi, Gujranwala, Sahiwal, Peshawar, Mardan, Abbottabad, Quetta	Rs. 65/Sq. Ft Rs. 125/Sq. Ft
c	Urban Areas not specified in above	Rs. 50/Sq. Ft Rs. 110/Sq. Ft Rs. 100/Sq. Ft
Tax on Developers		
- For entire project		
a	Karachi, Lahore & Islamabad	Rs. 150/Sq. yd
b	Hyderabad, Sukkur, Multan, Faisalabad, Rawalpindi, Gujranwala, Sahiwal, Peshawar, Mardan, Abbottabad, Quetta	Rs. 130/Sq. yd
c	Urban Areas not specified in above	Rs. 100/Sq. yd
- For development of industrial area		
a	Karachi, Lahore & Islamabad	Rs. 20/Sq. yd
b	Hyderabad, Sukkur, Multan, Faisalabad, Rawalpindi, Gujranwala, Sahiwal, Peshawar, Mardan, Abbottabad, Quetta	Rs. 20/Sq. yd
c	Urban Areas not specified in above	Rs. 10/Sq. yd
Note - Section 147 (advance tax) shall apply on income derived by builders and developers as per above mentioned rates. - In case of mixed use buildings having both commercial and residential areas, respective rates mentioned above shall apply. - In case of development of plots and constructing buildings on the same plots as one project, both rates shall apply.		

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Sr. No.	Nature of transaction/Payment	Tax Rate		
Dividend income - Section 5, 150, 1st schedule & 2nd schedule		Person Appearing in ATL		Person not Appearing in ATL
a	- Independent power producers, being a pass-through item under implementation/power/energy purch. Agreement required to be re-imbursed by CPPA-G - Companies engaged in bagasse and biomass based co-generation power project qualifying for exemption under clause (132C) of Part-I of 2nd Schedule	7.5%		15%
b	Mutual fund, Real Estate Investment Trust and cases other than mentioned in a, c & d	15%		30%
c	Dividend, if no tax is payable by the company due to exemption, tax credit & c/f losses Dividend received from mutual funds deriving fifty percent or more income from profit on debt	25% 25%		50% 50%
d	Dividend received by a REIT scheme from Special Purpose vehicles	0%		0%
d	Dividend received by others from special purpose vehicle as defined under REIT Investment trust regulations, 2015	35%		70%
e	- Inter company dividend under group taxation u/s 59AA - Dividend received by company who is eligible for group relief u/s 59B - Dividend received from corporate agricultural enterprise out of its income from agriculture. - Dividend received from any venture capital fund from investments in zone enterprises as defined in the Special Technology Zones Authority Act, 2021 for ten years.			Exempt
Minimum Tax - Section 113, 1st Schedule, 2nd Schedule				
a	- SSGCL, SNGPL (having annual turnover exceeds rupees one billion.) - Pakistan international airline corporation - PIA - Poultry industry including poultry breeding, broiler production, egg production & poultry feed production			0.75%
b	- Oil refineries - Motorcycle dealers registered under sales tax act, 1990 - Trader of Yarn being individual - Oil marketing companies			0.50%
c	a. Distributors of pharmaceutical products, fast moving consumer goods and cigarettes b. Petroleum agents and distributors who are registered under the Sales Tax Act, 1990 c. Rice mills and dealers d. Tier-I retailers of FMCGs who are integrated with Board for real time sales & receipts e. Person whose supplies through e-commerce including online marketplace f. Person engaged in the sale and purchase of used vehicle g. Flour Mills h. Distributors, Dealers, Sub-Dealers, Wholesalers and Retailers (only Tier-I who integrated with FBR) of fast moving consumer goods, fertilizer, locally manufactured mobile phones, sugar, electronics excluding imported mobile phones, cement, Steel and edible oil subject that they are active in income tax and sales tax.			0.25%
d	- In all other cases			1.25%
Capital Gain on sale of Immovable Property - Section 37, 1st schedule		Acquired before June 30, 2024		
		Open Plot	Constructed Property	Flat
	Where the holding period does not exceed one year	15%	15%	15%
	Where the holding period exceeds one year but does not exceed two years	12.5%	10%	7.5%
	Where the holding period exceeds two years but does not exceed three years	10%	7.5%	0%
	Where the holding period exceeds three years but does not exceed four years	7.5%	5%	0%
	Where the holding period exceeds four years but does not exceed five years	5%	0%	---
	Where the holding period exceeds five years but does not exceed six years	2.5%	---	---
	Where the holding period exceeds six years		0.0%	
	Rate of Tax on properties acquired on or after 1st day of July, 2024	15% on Filer irrespective of holding period Non-Filer with the cap rate of 15% - Normal Tax Regime		
Capital Gain on sale of securities - Section 37A, 1st schedule		Acquired between July 01, 2022 to June 30, 2024	Acquired after June 30, 2024	
1	Where the holding period does not exceed one year	15%	15% for Filer irrespective of holding period	
2	Where the holding period exceeds one year but does not exceed two years	12.5%		
3	Where the holding period exceeds two years but does not exceed three years	10%		
4	Where the holding period exceeds three years but does not exceed four years	7.5%	For Ind & AOP - Normal Tax Regime in case of Non-Filer with the cap rate of 15%	
5	Where the holding period exceeds four years but does not exceed five years	5.0%		
6	Where the holding period exceeds five years but does not exceed six years	2.5%		
7	Where the holding period exceeds six years	0.0%	For Companies-Normal Tax Regime	
8	Future Commodity Contracts entered into by member of Pakistan Mercantile Exchange		5.0%	
	- Where Securities acquired between July 01, 2013 to June 30, 2022		12.5%	
	- Where Securities acquired before July 01, 2013		0.0%	
9	Mutual fund or a collective investment scheme or a REIT scheme on redemption of securities shall deduct capital gain tax as under;			
	i. Individual and Association of Person - AOP		15% for stock fund 15% for other fund	
	ii. Company		15% for stock fund 25% for other fund	
Note:	For point no "9" in case of stock fund, if dividend receipt is less than capital gain, the rate will be 15%. And if holding period is more than six years then no tax on capital gain will be deducted.			

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Sr. No.	Nature of transaction/Payment	Tax Rate	
Import - Section 148, 1st Schedule		Person Appearing in ATL	Person not Appearing in ATL
a	- Person importing goods classified in Part-I of the twelfth schedule (Material & Machinery)	1%	2%
b	- Person importing goods classified in Part-II of the twelfth schedule (Parts & Components)	2%	4%
c	- Person importing goods classified in Part-II of the twelfth schedule - Commercial Importer	3.5%	7%
d	- Person importing goods classified in Part-III of the twelfth schedule (Any other items)	5.5%	11%
e	- Person importing goods classified in Part-III of the twelfth schedule - Commercial Importer	6%	12%
f	- Manufacturers covered under Notification No. S.R.O. 1125(I)/2011 dated the 31st December, 2011 [SRO 1125 recinded]	1%	2%
g	- Person importing finished pharmaceutical products that not manufactured in Pakistan	4%	8%
h	- Importers of CKD kits of electric vehicles for small cars - SUVs with 50 kwh battery or below and LCVs with 150 kwh battery or below	1%	2%
C & F Value of Mobile Phone		CBU PCT Heading 8517.1219	CKD / SKD PCT Heading 8517.1211
a	Where value is Up to USD 30 except smart phones	Rs. 70	Rs. 0
b	Where value is exceed USD 30 but not exceed USD 100 except smart phones	Rs. 100	Rs. 0
c	Where value does not exceed USD 100 for smart phones	Rs. 100	Rs. 0
d	Where value is exceed USD 100 but not exceed USD 200	Rs. 930	Rs. 0
e	Where value is exceed USD 200 but not exceed USD 350	Rs. 970	Rs. 0
f	Where value is exceed USD 350 but not exceed USD 500	Rs. 5,000 *	Rs. 3,000 *
g	Where value is exceed USD 500	Rs. 11,500 *	Rs. 5,200 *
* Rate of tax for point f & g increased by 100% for persons not appearing in active taxpayer list - ATL			
Payment to non-resident - Section 6, 7, 152, 1st Schedule		Person Appearing in ATL	Person not Appearing in ATL
a	Royalty, fee for technical services to non resident - Sec 152(1) - Payment to non-resident of fee for offshore digital services by banking companies	15%	15%
b	- Payment of any fee to global money transfer operators, international money transfer operators, Card network company or payment gateway company etc. - Sec 152(1C), (1CD), (1DD)	10%	10%
c	Payment to non-resident for Construction, Services and Advertisement contracts - Sec 152(1A)	7%	7%
d	Payment to non-resident for advertisement services to media person - Sec 152(1AAA)	10%	10%
e	Payment of insurance Premium or re-insurance Premium - Sec 152(1AA)	5%	5%
f	Foreign produced commercial for advertisement on any television channel or media - Sec 152(1BA)	20%	20%
g	Payment of capital gain arising on disposal of debt instrument under SCRA - Sec 152(1D)	10%	10%
h	Payment of capital gain arising on disposal of debt instrument and government securities and certificates by non resident Foreign Currency Value Account (FCVA) or a non-resident Pakistani Rupee Value Account (NRVA) of a non-resident individual holding Pakistan Origin Card (POC) or National ID Card for Overseas Pakistanis (NICOP) or Computerized National ID Card (CNIC) - Sec 152(1DA)	10%	10%
i	All other Payment to non- resident	20%	20%
Payment to permanent establishment of non-resident person			
Supply of Goods			
j	Companies	5%	10%
k	Other Taxpayers	5.5%	11%
Rendergin of services			
	Transport Services, Freight Forwarding Services, Air Corgo Services, Courier Services, Manpower Outsourcing Services, Hotel Services, Security Guard Services, Software Development Services, IT & IT enabled Services as defined in section 2, Tracking Services, Advertising services (Other than electronic and Print Media), Share Registrar Services, Engineering Services, Car Rental Services, Building Maintenance Services, Pakistan Stock Exchange Services, Pakistan Mercantile Exchange Limited Services, Certification Services and Testing and Training Services, oilfield services.	4%	8%
All other services			
m	Companies	9%	18%
n	Other Taxpayers	11%	22%
Execution of contracts			
o	Companies	8%	16%
p	Other Taxpayers	8%	16%
q	Sportspersons	10%	20%
r	Shipping income (on Gross Amount)	8%	16%
s	Air transport income (on Gross Amount)	3%	6%
<p>- Further if tax treaty provides different rates for some specified services/supplies, then tax treaty shall prevail. - Rate of tax under sub-section (2) of section 152, in respect of payments from profit on debt to a non-resident person having no permanent establishment in Pakistan is 10% - Rate of tax under sub-section (2) of section 152 shall be zero percent of the gross amount of profit on debt paid, covered under clauses (78) and (79) of Part I of the Second Schedule. - The provisions of sub-section (2A) of section 152 shall not apply to Permanent Establishment of Non-resident Petroleum Exploration and Production (E&P) Companies for supply of its petroleum products.</p>			
Note:			

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Sr. No.	Nature of transaction/Payment	Tax Rate	
Payment to resident person - Section 153, 1st schedule, 2nd Schedule		Person Appearing in ATL	Person not Appearing in ATL
a	Sale of rice, cotton seed, or edible oil	1.5%	3%
b	Payment to distributor of cigarettes, pharma products	2.5%	5%
c	Payment for sale of gold and silver and articles thereof.	1%	2%
d	Distributor, Dealer, Sub-Dealer, Wholesaler, Retailer (Tier-I retailer who are integrated and configured with board), of FMCG, Fertilizer, electronics excluding mobile phones, sugar, Cement, Steel and Edible Oil.	0.25% (subject taxpayer is active in IT & ST) 5% for Companies 5.5% for other if active in IT only	10% for Companies 11% for taxpayer other than companies
Other Goods Excluding toll manufacturing			
e	Companies	5%	10%
f	Other Taxpayers	5.5%	11%
g	Local sales, supplies, and services made to textile, carpets, leather, surgical goods & sports goods.	Trader of yarn 0.5% Others 1%	Trader of yarn 0.1% Others 2%
Toll Manufacturing			
h	Companies	8%	18%
i	Other Taxpayers	11.0%	22%
Rendergin of services			
j	Transport Services, Freight Forwarding Services, Air Cargo Services, Courier Services, Manpower Outsourcing Services, Hotel Services, Security Guard Services, Software Development Services, IT & IT enabled Services as defined under section section 2, Tracking Services, Advertising Services (Other than electronic and Print Media), Share Registrar Services, Engineering Services including architectural services, warehousing services, services rendered by asset management companies, data services provided under license issued by the Pakistan Telecommunication Authority, telecommunication infrastructure (tower) services, Car Rental Services, Building Maintenance Services, Pakistan Stock Exchange Services, Pakistan Mercantile Exchange Limited Services, Certification Services, Testing and Training Services, Oilfield Services, Telecommunication Services, Warehousing Services, Collateral Management Services, Travel and Tour Services, REIT management services, services rendered by	4%	8%
Note: Tax rate mentioned in point no "h" shall be applicable only to that services provide whose services are subject to withholding tax on gross receipt and not agitated taxation of gross receipt before any court of law.			
Services other than mentioned above			
k	Companies	9%	18%
l	Other Taxpayers	11%	22%
m	Electronic and Print Media Services	1.5%	3%
n	Payment to oil tanker contractor services (Gross amount)	2%	4%
o	Stitching, dyeing, printing, embroidery, washing, sizing & weaving for exporters	1%	2%
Execution of contracts			
p	Companies	7.5%	15%
q	Other Taxpayers	8%	16%
r	Sportspersons	10%	20%
Export Proceeds - Section 154, 1st Schedule		Person Appearing in ATL	Person not Appearing in ATL
a	Export proceeds realization	1%	1%
b	Realization of a sale of goods to an exporter under an inland back -to-back L/C, Export of goods by an Industrial undertaking located in EPZ, Making payment for a firm contract to an indirect export and Clearing or goods exported.	1%	1%
Export of Services - Section 154A, 1st Schedule		Person Appearing in ATL	Person not Appearing in ATL
a	-Export proceeds of Computer software or IT services or IT Enabled services by persons registered with Pakistan Software Export Board.	0.25%	0.25%
	- All Other Cases	1%	1%
Property Income / Payment of immovable property - Section 15, 155 & 1st schedule		Rete will be double for person no appearing in ATL	
a	Where Property Income does not exceed Rs. 300,000	NIL	
b	Where property income exceeds Rs. 300,000 but does not exceed Rs 600,000	5% of gross amount exceeding Rs.300,000	
c	Where property income exceeds Rs. 600,000 but does not exceed Rs 2,000,000	Rs. 15,000 plus 10% of exceeding Rs. 600,000	
d	Where property income exceeds Rs. 2,000,000	Rs. 155,000 plus 25% of exceeding Rs. 2,000,000	
e	Company	15% for Co. appearing in ATL	
Prize Bond, Commission on Petroleum Products - Section 156 & 156A & 1st schedule		Person Appearing in ATL	Person not Appearing in ATL
a	prize bonds or cross-word puzzle	15%	30%
b	Winning from a raffle, lottery, quiz, prize offered by companies for sale promotion	20%	40%
c	Sale of petroleum products to petrol pump operators	12%	24%
Advance Tax on Cash Withdrawal - Section 231AB		Person Appearing in ATL	Person not Appearing in ATL
	Cash withdrawal more than Rs. 50,000 per day	0%	0.6%
Advance Tax on Foreign Domestic Workers - Section 231C		Person Appearing in ATL	Person not Appearing in ATL
	From agency, sponsor or person employing the services of such foreign national	Rs. 200,000	Rs. 400,000

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Sr. No.	Nature of transaction/Payment	Tax Rate	
Purchase/Transfer of motor vehicles - Section 231B		Person Appearing in ATL	Person not Appearing in ATL
	upto 850 cc	0.5% of the value	1.5% of the value
	851cc -- 1000 cc	1% of the value	3% of the value
	1001 cc -- 1300 cc	1.5% of the value	4.5% of the value
	1301 cc -- 1600 cc	2% of the value	6% of the value
	1601 cc -- 1800 cc	3% of the value	9% of the value
	1801 cc -- 2000 cc	5% of the value	15% of the value
	2001 cc -- 2500 cc	7% of the Value	21% of the value
	2501 cc -- 3000 cc	9% of the Value	27% of the Value
	Above 3000 cc	12% of the Value	36% of the Value
	- where engine capacity is not applicable and the value of vehicle is five million or more		
	-- Imported Vehicles	3% of the import value	9% of the import value
	-- Locally Manufactured Vehicles	3% of the invoice value	9% of the invoice value
	Transfer of motor vehicle		
	upto 850 cc	Rs. 0	Rs. 0
	851cc -- 1000 cc	Rs. 5,000	Rs. 15,000
	1001 cc -- 1300 cc	Rs. 7,500	Rs. 22,500
	1301 cc -- 1600 cc	Rs. 12,500	Rs. 37,500
	1601 cc -- 1800 cc	Rs. 18,750	Rs. 56,250
	1801 cc -- 2000 cc	Rs. 25,000	Rs. 75,000
	2001 cc -- 2500 cc	Rs. 37,500	Rs. 112,500
	2501 cc -- 3000 cc	Rs. 50,000	Rs. 150,000
	Above 3000 cc	Rs. 62,500	Rs. 187,500
	Where engine capacity is not applicable and the value of vehicle is Rupees five million or more.	Rs. 20,000	Rs. 60,000
	Advance tax collected by leasing companies, banks, DFIs, Modaraba	0%	4%
	Note: Following rate of tax shall be applicable on sale of locally manufactured motor vehicle prior to registration by the person who originally purchased it from the local manufacturer		
	upto 1000 cc	Rs. 100,000	Rs. 300,000
	1001cc -- 2000 cc	Rs. 200,000	Rs. 600,000
	2001 cc -- above	Rs. 400,000	Rs. 1,200,000
Brokerage & Commission - Section 233		Person Appearing in ATL	Person not Appearing in ATL
	--Advertising Agents	10%	20%
	--Life Insurance agents where commission received is less than Rs. 0.5 million per anum	8%	16%
	--Others	12%	24%
Collection of Tax on motor vehicle - Section 234		Person Appearing in ATL	Person not Appearing in ATL
	Motor vehicles:		
	Goods transport vehicles with registered laden weight	Rs. 2.5 per kg of laden	Rs. 5 per kg of laden
	Vehicle with laden weight of 8120 Kgs or more, tax after ten (10) years from first registration in	Rs. 1,200 p.a	Rs. 2,400 p.a
	Passenger transport vehicles plying for hire with registered seating capacity of:	(Per seat Per Annum)	
		Non-Air	Air
		Conditioned	Conditioned
	a) 4 to 9 persons	Rs. 200	Rs. 375
	b) 10 to 19 persons	Rs. 500	Rs. 750
	c) 20 and above	Rs. 1,000	Rs. 1,500
	** Above tax for goods and passenger transport vehicles shall be increased by 100% if the person is not in active taxpayer list.		
	Motor vehicles with engine capacity of:		
		(Per Annum)	
	a) upto 1000 cc	Rs. 800	Rs. 1,600
	b) 1000cc to 1199 cc	Rs. 1,500	Rs. 3,000
	c) 1200cc to 1299 cc	Rs. 1,750	Rs. 3,500
	d) 1300cc to 1499 cc	Rs. 2,500	Rs. 5,000
	e) 1300cc to 1599 cc	Rs. 3,750	Rs. 7,500
	f) 1600cc to 1999 cc	Rs. 4,500	Rs. 9,000
	g) 2000 cc and above	Rs. 10,000	Rs. 20,000
	Where Motor Vehicle Tax is collected In lump sum		
		(Per Annum)	
	a) upto 1000 cc	Rs. 10,000	Rs. 20,000
	b) 1000cc to 1199 cc	Rs. 18,000	Rs. 36,000
	c) 1200cc to 1299 cc	Rs. 20,000	Rs. 40,000
	d) 1300cc to 1499 cc	Rs. 30,000	Rs. 60,000
	e) 1500cc to 1599 cc	Rs. 45,000	Rs. 90,000
	f) 1600cc to 1999 cc	Rs. 60,000	Rs. 120,000
	g) 2000 cc and above	Rs. 120,000	Rs. 240,000
Electricity Consumption - Section 235 & 1st schedule		Person Appearing in ATL	Person not Appearing in ATL
	Commercial and Industrial Consumer		
	Where the bill does not exceed Rs. 500	0%	0%
	Where the bill exceeds Rs. 500 but does not exceed Rs. 20,000	10% of the amount	10% of the amount
	Where the bill exceeds Rs. 20,000	for commercial Rs. 1,950 + 12% exceeding Rs. 20,000	for industrial Rs. 1,950 + 5% exceeding Rs. 20,000
	Domestic Consumer		
	Where the bill does not exceed Rs. 25,000	0%	0%
	Where the bill exceed Rs. 25,000	0%	7.5%

Income Tax Rate Card - Tax Year 2025

Sr. No.	Nature of transaction/Payment	Tax Rate		
Advance tax on sale or transfer of immovable property - Section 236C & 1st schedule		Filer	Late Filer	Non-Filer
1	Where the gross amount of the consideration received does not exceed Rs. 50 million	3%	6%	19%
2	Where the gross amount of the consideration received exceeds Rs. 50 million but does not exceed Rs. 100 million	3.5%	7%	10%
3	Where the gross amount of the consideration received exceeds Rs. 100 million	4%	8%	10%
Advance tax on purchase of immovable property - Section 236K & 1st schedule		Filer	Late Filer	Non-Filer
1	Where the gross amount of the consideration received does not exceed Rs. 50 million	3%	6%	12%
2	Where the gross amount of the consideration received exceeds Rs. 50 million but does not exceed Rs. 100 million	3.5%	7%	16%
3	Where the gross amount of the consideration received exceeds Rs. 100 million	4%	8%	20%
Advance Withholding Tax - Section 236 & 1st schedule		Person Appearing in ATL	Person not Appearing in ATL	
236	Telephone where the monthly bill exceed Rs. 1,000 Internet, Mobile & prepaid cards <i>Note: Person appearing in general order issued under section 114B by FBR</i>	10 % of the exceeding amount of bill 15 % of amount of bill 75 % of amount of bill		
236A	A Sale by public auction of - Any property or goods - Immovable Property	10%	20%	
		5%	10%	
236C	Advance tax on transfer or sales of immovable property	3%	6%	
236CA	Advance Tax on TV Plays and Advertisements			
236CB	Advance tax on functions and gatherings	10%	20%	
	a Foreign-produced TV drama serial or play	Rs. 1,000,000 per episode	Rs. 2,000,000 per episode	
	b Foreign-produced TV play (single episode)	Rs. 3,000,000	Rs. 6,000,000	
	c Advertisement starring foreign actor	Rs. 500,000 per second	Rs. 1,000,000 per second	
236G	Advance tax deducted by manufacturer or commercial importer of following sectors at the time of sale to distributors, dealers and wholesaler			
	a Fertilizers	0.25%	subject taxpayer is active in IT & ST 1.4%	
	b Others	0.1%	0.7% if active in IT only 2%	
236H	Advance tax on sale retailer, and every distributor or dealer to another wholesaler	0.5%	2.5%	
236Y	Advance tax on amount remitted abroad through credit, debit or prepaid cards	5%	10%	
236Z	Advance tax on bonus shares issued by companies to the shareholders	10% of bonus share	20% of bonus share	

DISCLAIMER:

i. Changes and additions highlighted in red have been made through the Finance Act, 2024.

ii. Please note that the withholding tax rates provided above may change for certain sectors of the economy or suppliers, subject to the conditions specified in the Income Tax Ordinance, 2001.

iii. The tax rates provided above are extracted from the Income Tax Ordinance, 2001, the Finance Act, 2024, and related laws. While every effort has been made to ensure the accuracy of these rates, errors may still occur. Iosnack.com do not accept any responsibility for any loss incurred as a result of using this information.