

**Tax Rates For Individuals**

Salary/Business Income (Rs)	Tax rates
Up to 400,000	0%
400,0001 to 800,000	Rs 1,000
800,001 to 1,200,000	Rs 2,000
1,200,001 to 2,400,000	5% exceeding 1,200,000
2,400,001 to 4,800,000	60,000 + 10% exceeding 2,400,000
Above 4,800,000	300,000 + 15% exceeding 4,800,000

**Other Important Tax Rates**

Capital gain on securities	Filer	Non Filer
<b>Acquired before July 1, 2016</b>		
Sold in less than 12 months	15%	18%
Sold after 12 but less than 24 months	12.5%	16%
Sold after 24 months and security was purchased after July 1, 2013	7.5%	11%
Security acquired before July 1, 2013	0%	0%

**Tax Rates For AOPs**

Business Income(Rs)	Tax Rates
Up to 400,000	Nil
400,0001 to 1,200,000	5% exceeding 400,000
1,200,001 to 2,400,000	40,000 + 10% exceeding 1,200,000
2,400,001 to 3,600,000	160,000 + 15% exceeding 2,400,000
3,600,001 to 4,800,000	340,000 + 20% exceeding 3,600,000
4,800,001 to 6,000,000	580,000 + 25% exceeding 4,800,000
Above 6,000,000	880,000 + 30% exceeding 6,000,000

Capital gain on securities	Filer	Non Filer
<b>Acquired after July 1, 2016</b>		
Irrespective of holding period	15%	20%
Future commodity contracts-PMEX	5%	5%

**Tax Rates For Rent of Immovable Property- Individual and AOP's**

Business Income (Rs)	Tax Rates- Individual
Up to 200,000	Nil
200,001 to 600,000	5% exceeding 200,000
600,001 to 1,000,000	20,000+ 10% exceeding 600,000
1,000,001 to 2,000,000	60,000 + 15% exceeding 1,000,000
Above 2,000,000	210,000+ 20% exceeding 2,000,000

Services	Filer	Non-filer
<b>Sale of goods</b>	<b>Filer</b>	<b>Non-filer</b>
By company	4%	8%
By Individual and AOP	4.5%	9%
<b>Fast moving consumer goods</b>		
By company	2%	2%
By Individual and AOP	2.5%	2.5%
Minimum limit on tax deduction for payments against goods Rs. 75,000 and on services Rs. 30,000		

**Tax Rates For Rent of Immovable Property- Companies**

Filer	15% of gross rent
Non-filer	17.5% of gross rent

Contracts	Filer	Non-filer
By Company	8%	14.5%
By Individual and AOP	10%	17.5%
Transport services	2%	2%
Electronic/print media for advertisement	1.5%	12% / 15%
Non-filer Company/ Other		

**Other Important Tax Rates**

Companies- general	Tax Rates
Small Company	25%
Banking Company	35%
All other Companies	29%
Alternate Corporate Tax (ACT)	17%
Minimum Turnover Tax	1.25%

Contracts	Filer	Non-filer
By Company	7%	14%
By Individual and AOP	7.5%	15%

**Super Tax**

Companies- general	Tax Rates
Banking Company	3%
Persons other than BC where income > Rs 500 M	2%
Tax on undistributed profits (for public companies if profit distribution <20%) charged on a/c profit	5%

Brokerage and Commission	Filer	Non-filer
Advertisement agents	10%	15%
Life insurance agents (Less than 0.5 M)	8%	16%
Other cases	12%	15%

Tax Rates	Tax at Import stage
Banking Company	Coal Import by manufacturer & comm. impo
Persons other than BC where income > Rs 500 M	Industrial Undertaking/ Other companies
Tax on undistributed profits (for public companies if profit distribution <20%) charged on a/c profit	Other tax payers

Tax at Import stage	Filer	Non-filer
Coal Import by manufacturer & comm. impo	4%	6%
Industrial Undertaking/ Other companies	5.5%	8%
Other tax payers	6%	9%

(Electronics, sugar, cement, iron, steel products, motorcycles, pesticides, cigarettes, glass, textile, beverages, paint or foam sector)

Gain on immovable property	Filer	Non-filer
<b>Acquired before July 1, 2016</b>		
Sold after 3 years of purchase	0%	0%
Sold within 3 years of purchase	5%	5%

Profit on debt	Filer	Non-filer
Up to 5 M	10%	17.5%
From 5 M TO 25 M	12.5%	17.5%
Above 25 M	15%	17.5%

Tax on sale- specified sector	Filer	Non-filer
Sale to distributors, dealers and w	0.1%	0.2%
Tax on sale to retailers- Electronics	1%	1%
Tax on sale to retailers- Others	0.5%	1%

Dividend	Filer	Non-filer
General	15%	20%
Bonus issue	0%	
Stock Funds	12.5%	12.5%
REIT scheme (Individual + AOP)	7.5%	15%
Other mutual funds + REIT (Companies)	15%	15%

Acquired after July 1, 2016	Filer	Non-filer
Sold within 1 year of purchase	10%	10%
Sold after 1 but before 2 years of p	7.5%	7.5%
Sold after 2 but before 3 years of p	5%	5%
Sold after 3 years of purchase	0%	0%
Purchase of air ticket- domestic	5%	5%
Purchase of air ticket- international		
Economy class	0%	
Executive/ first class	Rs 16,000 per person	
Other excluding economy	Rs 12,000 per person	
CNG business	4%	6%
General Insurance premium	0%	4%
Life Insurance premium over 0.3 M	0%	1%
Offshore digital services from non	5%	5%

Immovable Property	Filer	Non-filer
On buyer	1%	1%
Non-filer not permitted to purchase new motor vehicles and immovable property having declared value above 4 Million.		
On sale by auctions	10%	15%
On function and gatherings- major cities	Higher of 5% or 20,000	
On function and gatherings- remaining cities	Higher of 5% or 10,000	
Charge by local educational institutions	5%	5%
Charge by foreign educational institutions	5%	5%
On non-resident royalty and technical service	15%	15%
On prize bonds	15%	25%
Mineral extraction	0%	5%
Services/ contracts outside Pakistan	50% rebate on tax rates under section 153	

Online advertising including digital advertising space, designing, creating, hosting or maintenance of website.

Non-Profit Organization, trusts and welfare institutions may claim 100% tax credit against income from investment in micro finance banks.