

### Tax Rates For Salaried Individuals

Salary Income (Rs)	Tax rates	Sale of goods	Filer	Non- filer
Up to 600,000	0%	By company	4%	8%
600,001 to 1,200,000	5% exceeding 600,000	By Individual and AOP	4.5%	9%
1,200,001 to 1,800,000	30,000+10%exceeding 1,200,000	<b>Fast moving consumer goods</b>		
1,800,001 to 2,500,000	90,000+15% exceeding 1,800,000	By company		2%
2,500,001 to 3,500,000	195,000 +17.5% exceeding 2,500,000	By Individual and AOP		2.5%
3,500,001 to 5,000,000	370,000+20%exceeding 3,500,000	Minimum limit on tax deduction for payments against goods Rs. 75,000 and on services Rs. 30,000 per annum.		
5,000,001 to 8,000,000	670,000+22.5%exceeding 5,000,000			
8,000,001 to 12,000,000	1,345,000+25% exceeding 8,000,000			
12,000,001 to 30,000,000	2,345,000+27.05%exceeding 12,000,000	<b>Services</b>	<b>Filer</b>	<b>Non- filer</b>
32,000,001 to 50,000,000	7,295,000+30%exceeding 30,000,000	By company	8%	16.0%
50,000,001 to 75,000,000	13,295,000+32.5% exceeding 50,000,000	By Individual and AOP	10%	20.0%
Above 75,000,000	21,420,000+35%exceeding 75,000,000	By export houses for services rendered	1%	2%

### Tax Rates For Business Individuals / AOPs

Business Income(Rs)	Tax Rates	Advertisement Services (Electronic/print media)	Filer	Non- filer
Up to 400,000	Nil	Advertisement Services Other than (Electronic/print media)		
400,001 to 600,000	5% exceeding 400,000	Transport services		
600,001 to 1,200,000	10,000 + 10% exceeding 600,000	Freight forwarding services		
1,200,001 to 2,400,000	70,000 + 15% exceeding 1,200,000	Air cargo services		
2,400,001 to 3,000,000	250,000 + 20% exceeding 2,400,000	Courier services		
3,000,001 to 4,000,000	370,000 + 25% exceeding 3,000,000	Manpower outsourcing services		
4,000,001 to 6,000,000	620,000 + 30% exceeding 4,000,000	Hotel services		
Above 6,000,000	1,220,000 + 35% exceeding 6,000,000	Security guard services		
		Software development service		
		IT services and IT enabled services		

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

Business Income (Rs)	Tax Rates- Individual	Tracking services	Filer	Non- filer
Up to 200,000	Nil	Share registered services	3%	6%
200,001 to 600,000	5% exceeding 200,000	Engineering services		
600,001 to 1,000,000	20,000+ 10% exceeding 600,000	Car rental services		
1,000,001 to 2,000,000	60,000 + 15% exceeding 1,000,000	Building maintenance services		
2,000,001 to 4,000,000	2,10,000 + 20% Exceeding 2,000,000	Inspection services		
4,000,001 to 6,000,000	6,10,000+ 25% exceeding 4,000,000	certification service		
6,000,001 to 6,000,000	1,110,000 +30% exceeding 6,000,000	Testing Service		
Above 6,000,000	1,710,000 +35% exceeding 8,000,000	Training service		
		Ware house service		

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

Filer	15% of gross rent	Asset management services	Filer	Non- filer
		Data services under license issued by (PTA)		

### Companies- general

Small Company	22%	Telecommunication Infrastructure (tower) services	Filer	Non- filer
Banking Company	35%	<b>Tax at Import stage</b>		
All other Companies	29%	Person as per in Part I of the Twelfth Schedule	4%	6%
Alternate Corporate Tax (ACT)	17%			
Minimum Turnover Tax	1.50%	Person as per in Part I of the Twelfth Schedule	4%	6%

### Super Tax

Banking Company	4%	Person as per in Part I of the Twelfth Schedule	Filer	Non- filer
other person	0%		4%	6%

### Tax on sale- specified sector

	Filer	Non- filer	Profit on debt	Filer	Non- filer
Sale to distributors, dealers and wholesalers	0.1%	0.2%	Up to 5 M		15%
Tax on sale to retailers- Electronics	1%	2%	From 5 M TO 25 M		17.5%
Tax on sale to retailers- Others	0.5%	1%	From 25 M To 36 M		20.0%
			Above 36 M		Normal Tax Regime

### Gain on immovable property

	Filer	Non- filer	Immovable Property Advance Tax	Filer	Non- filer
Sold within 1 year		100% taxable	On buyer	1%	2%
Sold after 1 year but not exceeding 2 years of purchase		75% taxable	On seller holding period within 4 years	1%	2%
Sold after 2 year but not exceeding 3 years of purchase		50% taxable	On seller holding period after 4 years		0%
exceeding 4 years of purchase		25% taxable	<b>Advance Tax on Sale by Auctions</b>		
Sold after 4 year of purchase		0%	Sale of immovable property by auction	5%	10%
			auction	10%	20%

### Other Important Tax Rates

			Dividend	Filer	Non- filer
Purchase of air ticket- domestic	5%		On function and gatherings		0%
Purchase of air ticket- international			Charge by local educational institutions	0%	5%
Economy class	0%		Charge by foreign educational institutions		0%
Executive/ first class	Rs 16,000 per person		Received from mutual funds & others	15%	30%
Other excluding economy	Rs 12,000 per person		Received from companies	25%	50%
CNG business	4%	6%	<b>Contracts</b>	<b>Filer</b>	<b>Non- filer</b>
General Insurance premium	0%	4%	By Company	7%	14%
Life Insurance premium over 0.3 N	0%	1%	By Individual and AOP	7.5%	15%
Offshore digital services from non	5%		<b>Brokerage and Commission</b>	<b>Filer</b>	<b>Non- filer</b>
Royalty and technical services (Resident)	15%	30%	Advertisement agents	10%	20%
Royalty and technical services (Non-Resident)	15%		Life insurance agents (Less than 0.5 M)	8%	16%
On prize bonds	15%	30%	Other cases	12%	24%