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Section	Taxable Income	Rate of Tax
TAX ON SALARIED INCOME (Part I of the First Schedule)	Where Taxable Income does not exceed Rs. 600,000	0%
	Where Taxable Income Exceed Rs. 600,000 but does not exceed Rs. 1,200,000	1% of the total amount where exceed Rs. 600,000
	Where Taxable Income Exceed Rs. 1,200,000 but does not exceed Rs. 2,200,000	Rs. 11,000 and 11% of the total amount where exceed Rs. 1,200,000
	Where Taxable Income Exceed Rs. 2,200,000 but does not exceed Rs. 3,200,000	Rs. 116,000 and 23% of the total amount where exceed Rs. 3,200,000
	Where Taxable Income Exceed Rs. 3,200,000 but does not exceed Rs. 4,100,000	Rs. 340,000 and 30% of the total amount where exceed Rs. 3,200,000
	Where Taxable Income Exceed Rs. 4,100,000	Rs. 616,000 and 35% of the total amount where exceed Rs. 4,100,000
	Rate of advance tax deductible is 20% for directorship fee or fee for attending board meetings.	
Tax Rates on Pension	Where the amount of pension received does not exceed rupees ten million	0%
	Where the amount of pension received exceeds rupees ten million	5% on the amount exceeding Rs. 10-Million
	It take place as per the rates specified above by the ex-employer and surcharge under section 4ab will also be deducted @ 9%. Provided that, if the person's age is beyond 70 years, th	
TAX RATE ON BUSINESS INCOME FOR AOP (Part I of the First Schedule)	Where Taxable Income does not exceed Rs. 600,000	0%
	Where Taxable Income Exceed Rs. 600,000 but does not exceed Rs. 1,200,000	15% of the total amount where exceed Rs. 600,000
	Where Taxable Income Exceed Rs. 1,200,000 but does not exceed Rs. 1,600,000	Rs. 91,000 and 20% of the total amount where exceed Rs. 1,200,000
	Where Taxable Income Exceed Rs. 1,600,000 but does not exceed Rs. 3,200,000	Rs. 170,000 and 30% of the total amount where exceed Rs. 1,600,000
	Where Taxable Income Exceed Rs. 3,200,000 but does not exceed Rs. 5,600,000	Rs. 650,000 and 40% of the total amount where exceed Rs. 3,200,000
	Where Taxable Income Exceed Rs. 5,600,000	Rs. 1,610,000 and 45% of the total amount where exceed Rs. 5,600,000
	Rate shall be 40% in case of AOP that is Professional Firm	
TAX RATES FOR COMPANIES	BANKING Companies	39%
	PUBLIC / PRIVATE Companies	29%
	SMALL Companies	20%
SMEs (Small & Medium Enterprises):	Category-1: Where Annual turnover ≤ Rs. 100 million	7.50%
	Category-2: Where Annual turnover > Rs. 100 million but ≤ Rs. 250 million	15%
	SMEs may opt for taxation under FTR at rates (% of turnover) given below:	
	Category-1: Where Annual turnover ≤ Rs. 100 million	0.25%
	Category-2: Where Annual turnover > Rs. 100 million but ≤ Rs. 250 million	0.50%
SUPER TAX (SECTION 4C)	Where income does not exceed Rs. 150 million	0%
	Where income exceeds Rs. 150 million but does not exceed Rs. 200 million	1% of the income
	Where income exceeds Rs. 200 million but does not exceed Rs. 250 million	1.5% of the income
	Where income exceeds Rs. 250 million but does not exceed Rs. 300 million	2.5% of the income
	Where income exceeds Rs. 300 million but does not exceed Rs. 350 million	3.5% of the income
	Where income exceeds Rs. 350 million but does not exceed Rs. 400 million	5.5% of the income
	Where income exceeds Rs. 400 million but does not exceed Rs. 500 million	7.5% of the incom
	Where income exceeds Rs. 500 million and above	10% of the income
TAX ON DEEMED INCOME (SECTION 7E)	Deemed income means 5% of fair market value of property whether the property has actually been rented out or not.	
	Tax will be paid @1% of fair market value or 20% of the deemed income	
	Tax paid will be considered as Final tax.	
	This section will not apply:	
	Where the fair market value of the property does not exceed Rs. 25 million	
	One capital asset owned by the resident person	
	Capital asset in the first tax year of acquisition and tax paid u/s 236K	
	Any property from which income is chargeable u/s 15 of this ordinance	
MINIMUM TAX (SECTION 113)	Sul Southern Gas Company Limited and Sul Northern Gas, Pipelines Limited (for cases where annual turnover exceeds rupees one billion).	0.75%
	Pakistan International Airlines corporation.	
	Poultry industry including poultry breeding, broiler production, egg production and poultry feed production.	
	Oil refineries & Oil marketing companies	0.50%
	Motorcycle dealers registered under the Sales Tax Act, 1990.	
	Distributors of pharmaceutical products, fast moving consumer goods and cigarettes.	
	Petroleum agents and distributors who are registered under the Sales Tax Act, 1990.	0.25%
	Flour mills, Rice mills and dealers.	
	Tier-1 retailers of fast moving consumer goods who are integrated with the Board or its computerized system for real time reporting of sales and receipts.	
	Person's turnover from supplies through ecommerce including from running an online marketplace as defined in clause (38B) of section 2.	
INCOME FROM PROPERTY UNDER SECTION 155 (IND. AOPs & Companies)	Where Taxable Income does not exceed Rs. 300,000	0%
	Where Taxable Income Exceed Rs. 300,000 but does not exceed Rs. 600,000	5% of the total amount where exceed Rs. 300,000
	Where Taxable Income Exceed Rs. 600,000 but does not exceed Rs. 2,000,000	Rs. 15,000 and 10% of the total amount where exceed Rs. 600,000
	Where Taxable Income Exceed Rs. 2,000,000	Rs. 155,000 and 25% of the total amount where exceed Rs. 2,000,000
	* Tax Rate for Companies is 15%.	
RATES OF TAX ON AGRICULTURAL INCOME OF PUNJAB	Where Taxable Income does not exceed Rs. 600,000	0%
	Where Taxable Income Exceed Rs. 600,000 but does not exceed Rs. 1,200,000	15% of the total amount where exceed Rs. 600,000
	Where Taxable Income Exceed Rs. 1,200,000 but does not exceed Rs. 1,600,000	Rs. 90,000 and 20% of the total amount where exceed Rs. 1,200,000
	Where Taxable Income Exceed Rs. 1,600,000 but does not exceed Rs. 3,200,000	Rs. 170,000 and 30% of the total amount where exceed Rs. 1,600,000
	Where Taxable Income Exceed Rs. 3,200,000 but does not exceed Rs. 5,600,000	Rs. 650,000 and 40% of the total amount where exceed Rs. 3,200,000
	Where Taxable Income Exceed Rs. 5,600,000	Rs. 1,610,000 and 45% of the total amount where exceed Rs. 5,600,000
	Note- Prior to Finance Bill 2025, the rates of deduction have been amended	



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Section	Taxable Income	Filer Status	
		Filer	Non-Filer
RATE OF TAX ON IMPORTS OF VARIOUS ITEMS UNDER SECTION 148	Persons importing goods classified in Part I of the Twelfth Schedule	1.00%	2.00%
	Persons importing goods classified in Part II of the Twelfth Schedule (Commercial Importers)	3.50%	7.00%
	Persons importing goods classified in Part II of the Twelfth Schedule (Others Importers)	2.00%	4.00%
	Persons importing goods classified in Part III of the Twelfth Schedule (Commercial Importers)	6.00%	12.00%
	Persons importing goods classified in Part III of the Twelfth Schedule (Others Importers)	5.50%	11.00%
	Import of Medicines not manufactured locally as Certified by DRA	4.00%	8.00%
	Import of goods specified in SRO (1) /2011 (Manufacturers)	1.00%	2.00%
	CKD Kits for electrical vehicles with cars/SUVs upto 50Kwh battery and LCVs with upto 150KWh battery	1.00%	2.00%
	For Industrial Undertaking importing goods other than edible oil, packing Material, Paper and Paper Board or Plastics, this tax is Advance Tax. While In all Other cases, the above Tax is considered as minimum Tax		
DIVIDEND (Section 150)	Dividend paid by Independent Power Producers, being a pass-through item under an implementation/ power/ energy purchase agreement & is required to be reimbursed by CPPA-G	7.50%	15%
	Dividend from company covered under clause 132C, Part I, 2nd Schedule		
	Dividend in case of Mutual Fund (contingent upon proportional income derived from average annual investments in debt securities)	25%	50%
	Dividend in case of Mutual Fund (contingent upon proportional income derived from average annual investments in debt equities respectively)	15%	30%
	Dividend in case of mutual fund, Real Estate, Investment Trust	15%	30%
	Dividend if no tax is payable by the company due to exemption/ carry forward of loss or tax credits	25%	50%
	Dividend in Specie	15%	30%
	Dividend from SPV received		
	By REIT Scheme	0%	0%
	By Others	35%	70%
PROFIT ON DISPOSITION OF DEBT SECURITIES (Section 151)	Inter Company Dividend under group taxation	N/A	N/A
	Received by Individual, AOP or Company [National Saving Schemes is @ 15%]	20%	35%
	Received by Resident Pakistanis on Govt. securities purchased via FCVA	10%	10%
Gain on disposal of debt securities (Section 151A)	Gain on disposal of debt securities	20.00%	35.00%
PAYMENTS BY Non-Residents (Section 152)	Royalty/ Fee for Technical Services	15%	30%
	Advertisement Services	10%	20%
	Foreign Produced Commercials	20%	40%
	Fee for Offshore Digital Services	10%	10%
	Service charges or commission to the global money transfer operators, international money transfer operators	15%	30%
	Transaction fee or licensing fee or service charges	15%	30%
	Transport, freight forwarding, Air cargo services, courier, manpower outsourcing, hotel services, security guard, software development, tracking services, advertising (other than by print/electronic media), share registrar services, engineering/ architectural services, warehousing, services rendered by asset management companies, data services provided under license issued by the PTA, telecommunication infrastructure (tower) services, car rentals, building maintenance, services rendered by PSEL and PMEL, inspection, certification, testing and training services, oilfield services, telecommunication services, collateral management services, travel and tour services, REIT management, NCCPL Services	8%	N/A
	IT and IT e n a b l e s e r v i c e s	4%	N/A
	Individuals, AOPs & Companies providing other services	15%	N/A
	Execution of contract	15%	N/A
	Sale of rice, cotton seed or edible oils	1.50%	3.00%
	Sale of Cigarettes & Pharma Products & Gold and silver and articles	1.00%	2.00%
	Sale of FMCG, fertilizers, electronics excluding mobile phones, sugar, cement & edible oil by distributors, dealers, sub-dealers, wholesalers & retailers	0.25%	0.50%
	Sale of other goods by companies	5.00%	10.00%
	Sale by Toll Manufacturer Companies	9.00%	18.00%
PAYMENTS FOR GOODS UNDER SECTION 153 (1)(a)	Sale of other goods by Individuals/ AOP	5.50%	11.00%
	Sale by Toll Manufacturer Individuals / AOP	11.00%	22.00%
	Local sales, supplies & services made by export oriented sector	1.00%	2.00%
	Local supplies by yarn traders to export oriented sector	0.50%	1.00%
	Local supplies by distributors, dealers, sub-dealers, wholesalers and retailers of steel subject to the conditions as specified in clause 24C	0.25%	0.50%
	* No tax to be withheld in case: (a) aggregate annual payment < 75,000/- and; (b) purchase of asset under lease & buy-back agreement by modarabas, leasing or banking companies or financial institutions banking companies or financial institutions. * For Listed Companies & Companies engaged in manufacturing, it will be adjustable tax and Minimum tax for all other cases.		
PAYMENTS FOR SERVICES UNDER SECTION 153 (1)(b)	Transport, freight forwarding, Air cargo services, courier, manpower outsourcing, hotel services, security guard, software development, tracking services, advertising (other than by print/electronic media), share registrar services, engineering/ architectural services, warehousing, services rendered by asset management companies, data services provided under license issued by the PTA, telecommunication infrastructure (tower) services, car rentals, building maintenance, services rendered by PSEL and PMEL, inspection, certification, testing and training services, oilfield services, telecommunication services, collateral management services, travel and tour services, REIT management, NCCPL Services	6.00%	12.00%
	IT and IT e n a b l e s e r v i c e s	4.00%	8.00%
	Advertising Services (electronic & Print Media)	1.50%	3.00%
	Individuals, AOPs & Companies providing other services	15.00%	30.00%
	Stitching, dying, printing, embroidery, washing, sizing & weaving for exporters	1.00%	2.00%
	*No tax to be withheld on payments, not exceeding Rs. 30,000 (in aggregate during a financial year)		
EXECUTION OF CONTRACTS UNDER SECTION 153 (1)(c)	Companies	7.50%	15.00%
	Sportspersons	15.00%	20.00%
	Others	8.00%	16.00%



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		Filer	Non-Filer
EXPORTS (Section 154 & 154A)	Realization of export proceeds (Exemption to cooking oil or vegetable ghee exported to Afghanistan if tax u/s 148 is paid)		
	Inland back-to-back LC by exporter on sale of goods under an arrangement prescribed by FBR	1%	
	Export of goods by EPZ units		
	Payment for a firm contract by direct exporters registered under DTRE Rules, 2001, to indirect exporters		
	Realization of Proceeds on account of Commission to Indenting agent	1%	
	Minimum tax rate for indirect exporters of commodities exporting through online platform (Advance tax under section 147(6c) will be deducted @ 1%, in addition to section 154)	1%	
	Export proceeds of Computer software or IT services or IT Enabled services by persons registered with Pakistan Software Export Board	0.25%	
Prizes & Winnings (Section 156)	On Prize bonds & Crossword Puzzle	15.0%	30.0%
	Raffle, Lotter, Winning Quiz & Prizes on Sales Promotion Schemes	20.0%	40.0%
PETROLEUM PRODUCTS (Section 156A)	Commission/ Discount to Petrol Pump Operators on Petroleum products	12.0%	24.0%
ADVANCE TAX ON CASH WITHDRAWALS Under Section 231-AB	Advance Tax on Cash withdrawal(exceeding Rs.50,000 in aggregate in a day)	0.00%	0.80%
TAX ON MOTOR VEHICLES Under Section 231-B	Purchase/Registration		
	Upto 850 cc	0.5% of the value	1.5% of the value
	851cc to 1000cc	1% of the value	3% of the value
	1001cc to 1300cc	1.5% of the value	4.5% of the value
	1301cc to 1600cc	2% of the value	6% of the value
	1601cc to 1800cc	3% of the value	9% of the value
	1801cc to 2000cc	5% of the value	15% of the value
	2001cc to 2500cc	7% of the value	21% of the value
	2501cc to 3000cc	9% of the value	27% of the value
	Above 3000cc	12% of the value	36% of the value
	Electric Vehicles (EV) of value Rs.5M >	3%	9%
	Transfer of registration or ownership	Various	
	Sale/ Transfer of EV having value Rs.5M >	Rs. 20,000	Rs. 60,000
	Sale of Vehicle on own money	Various	
	Leasing to a non-filer	N/A	4%
BROKERAGE COMMISSION UNDER SECTION 233	Advertising Agents	10%	20%
	Life Insurance Agents where commission received is less than Rs.0.5 million per annum	8%	16%
	Others	12%	24%
ELECTRICITY CONSUMPTION UNDER SECTION 235	Domestic Electricity Consumption		
	Amount of monthly Bill less than Rs. 25,000/-	N/A	0.0%
	Amount of monthly Bill greater than Rs. 25,000/-	N/A	7.5%
	Industrial or Commercial Electricity Consumption		
	upto Rs. 500	N/A	
	>500 but <20000	10% of amount	
TELEPHONE USERS-236	Exceeds Rs.20,000 Commercial Consumers	Rs. 1,950 + 12% of the amount exceeding Rs. 20,000	
	Exceeds Rs.20,000 Industrial Consumers	Rs. 1950 + 5% of the amount exceeding Rs. 20,000	
SALE BY PUBLIC AUCTION/TENDER AUCTION-236A	Landline Bills exceeding Rs. 1000	10%	10%
	Internet and Mobile Subscriptions	15%	75% of amount
TV PLAYS & ADVERTISEMENT UNDER SECTION 236CA	SALE BY PUBLIC AUCTION/TENDER		
	Property/Goods	10%	20%
	Immovable Property	5%	10.0%
	LEASE OF COLLECTION RIGHTS		
TAX ON SALES TO DEALERS, DISTRIBUTORS & WHOLESALE - 236G	Fee or Other Levies	10%	20%
	Toll		
	Per Episode Tax on Foreign-produced TV drama serial or play	Rs. 1 Million	Rs. 2 Million
Tax on Foreign-produced TV play (single episode)	Rs. 3 Million	Rs. 6 Million	
Per second Tax on advertisement starring Foreign Actor	Rs. 0.1 Million	Rs. 0.2 Million	
Fertilizer	0.70%	1.40%	
	Other than Fertilizer	0.10%	2.00%
Apply on All Sector	0.50%	2.50%	



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		Filer	Non-Filer
PAYMENT REMITTED ABROAD - 236(Y)	Payment Remitted Abroad through Credit Or Debit Cards	5.00%	10.00%
FINAL WITHHOLDING TAX ON BONUS SHARES - 236(Z)	Final Withholding tax on issuance of Bonus Shares by a company	10.00%	20.00%
Cash On Delivery By Courier Service (Section 153(CA))	Cash on delivery by courier services	2.00%	
Digital Transactions in Electronic Banking Platforms (Section 153(2A))	Digital Means or banking channels by payment intermediary	1.00%	
TAX ON FOREIGN INCOME OF NON-RESIDENT WORKERS Under Section 231C	Agency/ Sponsor/ Person to whom visa is issued or renewed for Foreign National	Rs. 200,000	

Section	Taxable Income	Filer Status		
		Filer	Late Filer	Non-Filer
SALE OF IMMOVABLE PROPERTY UNDER SECTION 236C	Where gross consideration does not exceed Rs. 50 million	4.50%	7.50%	11.50%
	Where gross consideration exceeds 50 M but does not exceed Rs. 100 Million	5.00%	8.50%	
	Where gross consideration does exceed Rs. 100 million	5.50%	9.50%	
PURCHASE OF IMMOVABLE PROPERTY - 236K	Where gross consideration does not exceed Rs. 50 million	1.50%	4.50%	10.50%
	Where gross consideration exceeds 50 M but does not exceed Rs. 100 Million	2.00%	5.50%	14.50%
	Where gross consideration does exceed Rs. 100 million	2.50%	6.50%	18.50%

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