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TAX RATE CARD

For Tax Year 2026-27

Technical Support & Practice Development

Institute of Cost and Management Accountants of Pakistan

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Accurate Tax Information | Practical Application | Reliable Reference

Tax Rate Card for Tax Year 2026-27

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Tax Rates for Salaried persons (Section 12, 149, First Schedule, Part-I, Division-I)		
S#	**Taxable Income**	**Rate of Tax**
1	Up to Rs 600,000	0%
2	Rs. 600,001 to Rs. 1,200,000	1% of the amount exceeding Rs. 600,000
3	Rs 1,200,001 to Rs 2,200,000	Rs 6,000 + 11% of the amount exceeding Rs 1,200,000
4	Rs 2,200,001 to Rs 3,200,000	Rs 116,000 + 20% of the amount exceeding Rs 2,200,000
5	Rs 3,200,001 to Rs 4,100,000	Rs 316,000 + 25% of the amount exceeding Rs 3,200,000
6	Rs 4,100,001 to Rs 5,600,000	Rs 541,000 + 29% of the amount exceeding Rs 4,100,000
7	Rs 5,600,001 to Rs 7,000,000	Rs 976,000 + 32% of the amount exceeding Rs 5,600,000
8	Above Rs 7,000,000	Rs 1,424,000 + 35% of the amount exceeding Rs 7,000,000
Director Fee for Board Meeting		20% of Gross Amount
Tax Rate for Pensioner receiving pension from a former employer in a tax year (Age below 70 years)		
S#	**Taxable Income**	**Rate of Tax**
1	Where the amount of pension received does not exceed rupees ten million	0% of the amount
2	Where the amount of pension received exceeds rupees ten million	5% of the amount exceeding rupees ten million
Tax Rates for AOPs and non-salaried persons (Section 18, First Schedule, Part-I, Division-I)		
S#	**Taxable Income**	**Rate of Tax**
1	Up to Rs 600,000	0%
2	Rs 600,001 to Rs 1,200,000	15% of the amount exceeding Rs 600,000
3	Rs 1,200,001 to Rs 1,600,000	Rs. 90,000 + 20% of the amount exceeding Rs. 1,200,000
4	Rs 1,600,001 to Rs 3,200,000	Rs. 170,000 + 30% of the amount exceeding Rs. 1,600,000
5	Rs 3,200,001 to Rs 5,600,000	Rs. 650,000 + 40% of the amount exceeding Rs. 3,200,000
6	Above Rs 5,600,000	Rs. 1,610,000 + 45%* of the amount exceeding Rs. 5,600,000
*Provided that in case an AOP is a professional firm prohibited from incorporating by any law or the rules of the body regulating their profession, the 45% rate of tax mentioned against serial number 6 of the Table shall be 40%		

Rates of Tax for Companies (Sections 18, 100A, 113C, First Schedule, Part-I, Division-II)	
Small Company	20%
Banking Company	39%
All other Companies	29%
Alternate Corporate Tax	17%

Super Tax on high earning persons (Section 4C, First Schedule, Part-I, Division-IIB)		
S#	**Taxable Income**	**Rate of Tax**
1	Income of a banking company exceeding Rs. 150 million	10% of the Income
2	Income of a person, whose income is computed as per Part I of Fifth Schedule, exceeding Rs. 150 million, does not exceed the limit specified in rule 4 of that Part	10% of the Income
3	Income of a person, engaged in deriving income from sale of any kind of fertilizer, exceeding Rs. 150 million	10% of the Income
4	Income of a person other than those mentioned in S. No. 1, 2 and 3, exceeding Rs. 500 million	8% of the Income

Rate of Dividend Tax (Section 5, First Schedule, Part-I, Division-III)	
Description	**Rate**
Received from IPPs	7.5%
Received from Real Estate Investment Trust & Others	15%
Received from mutual Funds to extent of income derived from average annual investment in debt securities	25%
Received from mutual Funds to the extent of income derived from average	15%
Dividend received by corporate entities from mutual funds on component of income from debt securities	29%
In case of dividend received by a REIT scheme from Special Purpose Vehicle	0%
In case of dividend received by others from Special Purpose Vehicle as defined under the Real Estate Investment Trust Regulations, 2015	35%
Received from Companies whose income is exempt of tax or incurring losses	25%

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Rate of Tax on Profit on Debt (Section 7B, First Schedule, Part-I, Division-IIIA)	
Description	**Rate**
In case of Profit from a banking company or financial institution upto 5 million	20%
In case of Profit from yield on government securities upto Rs 5 million	20%
In other cases.	15%
If profit exceeds Rs 5 million	Normal Tax Regime

Rate of Tax on Return on investment in sukuks received from special purpose vehicle (Section 5AA, First Schedule, Part-I, Division-IIIB)	
Description	**Rate**
In case of a company	25%
In case of an individual or AOP when profit is more than 1 million	12.5%
In case of an individual or AOP when profit is less than 1 million	10%

Rate of Tax on Certain Payments to Non-Residents (Section 6, First Schedule, Part-I, Division-IV)	
Description	**Rate**
In case of Royalty or Fee for Technical Services	15% of the gross amount
In any other case	10% of the gross amount

Rate of Tax on Payments for Digital Transactions in E-commerce Platforms (Section 6A, First Schedule, Part-I, Division-IVA)	
Description	**Rate**
The rate of tax on payment for digitally ordered goods or digitally ordered services through e-commerce platforms including websites shall be in case of payment through:	
• Digital Means or banking channels by payment intermediary	1% of gross amount paid or payable
• Cash on Delivery by courier service	2% of gross amount paid or payable

Rate of Tax on Shipping or Air Transport Income of a Non-resident Person (Section 7, First Schedule, Part-I, Division-V)	
Description	**Rate**
In case of Shipping Companies	8% of the gross amount received or receivable
In case of air transport income	3% of the gross amount received or receivable

Rate of Tax on Capital Gains on disposal of Securities (Section 37A, First Schedule, Part-I, Division-VII)			
S#	**Description**	**Rate of Tax on disposal of securities when acquired b/w** 1/7/22 to 30/6/24	**Rate of Tax on disposal of securities when acquired b/w** on or after 01.07.2024
	Where the holding period:		15% for persons appearing on the ATL on the date of acquisition and the date of disposal of securities and at the rate specified in Div-I for individuals and AoPs & Div-II for companies in respect of persons not appearing on the ATL on the date of acquisition and date of disposal of securities: Provided that the rate of tax for individuals and AoPs not appearing on the ATL, the rate of tax shall not be less than 15% in any case
1	does not exceed one year	15%	
2	exceeds one year but does not exceed two years	12.5%	
3	exceeds two years but does not exceed three years	10%	
4	exceeds three years but does not exceed four years	7.5%	
5	exceeds four years but does not exceed five years	5%	
6	exceeds five years but does not exceed six years	2.5%	
7	exceeds six years	0%	
8	Future Commodity contracts entered into by members of Pakistan Mercantile Exchange	5%	5%

Provided that for securities except at S. No. 8 of the table:
(i) the rate of 12.5% tax shall be charged on capital gain arising on disposal where the securities are acquired on or after the first day of July, 2013 but on or before the 30th day of June, 2022; and the rate of 0% tax shall be charged on capital gain arising on disposal where the securities are acquired before the first day of July, 2013:
Provided further that the rate for companies in respect of debt securities shall be as specified in Division II of Part I of the First Schedule: Provided also that a mutual fund or a collective investment scheme or a REIT scheme shall charge and deduct Capital Gains Tax at the following rates on redemption of securities as prescribed, namely: —

Category	Rate
Individual and association of persons	15% for stock funds, 15% for other funds
Company	15% for stock funds, 25% for other funds

Provided also that in case of a stock fund if dividend receipts of the fund are less than capital gains, the rate of tax deduction shall be 15%: Provided also that no capital gain shall be deducted, if the holding period of the security acquired on or before 30/6/2024 is more than 6 years. Explanation: For the removal of doubt, it is clarified that provisions of this proviso shall apply only in case of mutual fund or collective investment scheme or a REIT scheme.

Rate of Tax on Capital Gains on disposal of Immoveable Property (Section 37(1A), First Schedule, Part-I, Division-VIII)

S#	Holding Period	Rate of Tax on properties acquired on or before 30.06.2024			Rate of Tax on properties acquired on or after 01.07.2024
		Open Plots	Constr. Property	Flats	
Where the holding period:					15% for persons appearing on the ATL on date of disposal of property and at the rates specified in Div-I for individuals and AoPs and Div-II for companies in respect of persons not appearing on the ATL on the date of disposal of property: Provided that the rate of tax for individuals and AoPs not appearing on the ATL on the date of disposal, the rate of tax shall not be less than 15% of the gain.
1	does not exceed one year	15%	15%	15%	
2	exceeds 1 year but does not exceed 2 years	12.5%	10%	7.5%	
3	exceeds 2 years but does not exceed 3 years	10%	7.5%	0	
4	exceeds 3 years but does not exceed 4 years	7.5%	5%	-	
5	exceeds 4 years but does not exceed 5 years	5%	0	-	
6	exceeds 5 years but does not exceed 6 years	2.5%	-	-	
7	exceeds 6 years	0%	-	-	

Minimum Turnover Tax (Section 113, First Schedule, Part-I, Division-IX)

Person(s)	Rate
SSGPL and SNGPL (for cases where annual turnover exceeds rupees one billion), PIA, Poultry	0.75%
Oil Refineries, Motorcycle Dealers registered under Sales Tax Act, 1990, Oil Marketing Companies	0.5%
Petroleum agents and distributors registered under Sales Tax, Rice mills/dealers, Tier-1 integrated FMCG retailers, e-commerce turnover, Used-vehicle traders and Flour mills	0.25%
Pharmaceutical, fertilizer, cigarette, sugar, locally manufactured mobile phones, canned/packaged fresh/frozen food, electronics, beverages/dairy, packaged pasta/cereals/biscuits/nuts/snacks, packaged condiments/baking items, personal-care products, cleaning agents, tissue/napkin products, and trash bags/aluminium foil/air freshener/insect sprays	0.5%
In all other cases	1.25%

Rate of Advance Tax on person deriving income from the business of construction and disposal of buildings, development etc (Section-147, First Schedule, Part-II)

Area in	Karachi, Lahore and Islamabad	Hyderabad, Sukkur, Multan, Faisalabad, Rawalpindi, Gujranwala, Sahiwal, Sialkot, Bahawalpur, Peshawar, Mardan, Abbottabad, Quetta	Urban Areas not specified in columns (2) and (3)
TAX ON PERSONS FALLING UNDER SECTION 147(5C)(i) FOR COMMERCIAL BUILDINGS			
Sq. Ft.	-	-	-
Any size	Rs.250 per Sq. ft.	Rs.230 per Sq. ft.	Rs.210 per Sq. ft.
TAX ON PERSONS FALLING UNDER SECTION 147(5C)(i) FOR RESIDENTIAL BUILDINGS			
upto 3000	Rs.80 per Sq. ft.	Rs.65 per Sq. ft.	Rs.50 per Sq. ft.
3000 & above	Rs.125 per Sq. ft.	Rs.110 per Sq. ft.	Rs.100 per Sq. ft.
TAX ON PERSONS FALLING UNDER SECTION 147(5C)(ii)			
Sq. yd.	-	-	-
Any size	Rs.150 per Sq. yd.	Rs.130 per Sq. yd.	Rs.100 per Sq. yd.
TAX ON PERSONS FALLING UNDER SECTION 147(5C)(ii) FOR DEVELOPMENT OF INDUSTRIAL AREA			
Sq. yd.	-	-	-
Any size	Rs.20 per Sq. yd.	Rs.20 per Sq. yd.	Rs.10 per Sq. yd.
Provided that in case of mixed-use buildings having both commercial and residential areas, respective rates mentioned above shall apply: Provided further that in case of development of plots and constructing buildings on the same plots as one project, both rates shall apply.”;			

Tax Rate Card for Tax Year 2026-27

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Withholding Tax Rates for Tax Year 2026-27

Rate of Advance Tax at Import Stage (Section-148, First Schedule, Part-II)	
Person(s)	**Rate**
Persons importing goods classified in Part I of Twelfth Schedule	1%
Persons importing goods classified in Part II of Twelfth Schedule	2%
Persons importing goods classified in Part II of Twelfth Schedule in case of commercial importer	3.5%
Persons importing goods classified in Part III of Twelfth Schedule	5.5%
Persons importing goods classified in Part III of Twelfth Schedule, in case of a commercial importer	6%
Manufacturers covered under S.R.O. 1125(I)/2011	1%
Pharmaceutical Imported Finished Goods	4%
Importers of CKD kits of electric vehicles for small cars/SUVs with 50kwh or below & LCVs with 15kwh or below	1%
100% increase in amount of tax in case person is not appearing on the Active Taxpayer's List (ATL)	

Rate of Advance Tax on Value of Import of Mobile Phones (Section-148, First Schedule, Part-II)		
C & F Value of mobile phone (in US Dollar)	**In CBU**	**CKD/SKD**
Up to 30 except smart phones	Rs. 70	0
Exceeding 30 and up to 100 and smart phones up to 100	Rs. 100	0
Exceeding 100 and up to 200	Rs. 100	0
Exceeding 200 and up to 350	Rs. 970	0
Exceeding 350 and up to 500	Rs. 5,000	Rs. 3,000
Exceeding 500	Rs. 11,500	Rs. 5,200

Rate of Dividend Tax (Section 150, First Schedule, Part-III, Division-I)	
Description	**Rate**
Received from IPPs	7.5%
Received from Real Estate Investment Trust & Others	15%
Received from mutual Funds to the extent of income derived from average annual investment in debt securities	25%
Received from mutual Funds to the extent of income derived from average annual investment in equities	15%
Dividend received by corporate entities from mutual funds on component of income from debt securities	29%
Received by REIT Scheme from Special purpose vehicle	0%
Received by others from Special Purpose Vehicle as defined under the REIT Regulations, 2015	35%
Received from Companies whose income is exempt of tax or incurring losses	25%
100% increase in amount of tax in case person is not appearing on the Active Taxpayer's List (ATL)	

Profit on Debt (Section-151, First Schedule, Part-III, Division-IA & IB)	
Person(s)	**Rate**
Under Section 151:	
In case of Profit from a banking company or financial institution upto 5 million	20%
In case of Company and AOP, Profit from yield on government securities upto Rs 5 million	20%
In case of Individual, Profit from yield on government securities upto Rs 5 million	15%
In all cases, other than mentioned above	15%
If profit exceeds Rs 5 million	Normal Tax
Rate of Tax on return on investment in sukuks:	
In case of a company	25%
In case the sukuk-holder is an individual or an AOP, if the return on investment is more than 1 million	12.5%
In case the sukuk-holder is an individual and an AOP, if the return on investment is less than 1 million	10%
100% increase in amount of tax in case person is not appearing on the Active Taxpayer's List (ATL)	

Premature Disposal of Debt Securities (Section-151A, First Schedule, Part-III, Division-IIIAA)	
Description	**Rate**
Gain on premature disposal of Debt Securities T-Bills (etc.)	20%
100% increase in amount of tax in case person is not appearing on the Active Taxpayer's List (ATL)	

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Certain Payments by Life Insurance Companies and takaful Operators (Section-151B, First Schedule, Part-III, Division-IC)	
Person(s)	**Rate**
Where payout or benefit is made within 1 year from the date of issuance of the life insurance policy, family takaful certificate or plan	15%
Where payout or benefit is made after one year but before completion of four years from the date of issuance of the life insurance policy, family takaful certificate or plan.	10%

Payments to non-residents (Section 152, First Schedule, Part III, Division II)	
Description	**Rate**
Royalty or fees for technical services (sub-section 1)	15%
Execution of a contract or sub-contract, Assembly or installation project including supply of supervisory activities, any other contract for construction or services, contract for advertisement (sub-section 1A)	7%
Insurance Premium/ Re-insurance Premium (sub-section 1AA)	5%
Advertisement Services (relaying from outside Pakistan) (sub-section 1AAA)	10%
Foreign produced commercial for television channel or any other media (sub-section 1BA)	20%
Fee for off-shore digital services (sub-section 1C)	15%
Capital gain to a non-resident company on disposal of debt instruments & Government Securities invested via Special Convertible Rupee Account (SCRA):	
If holding period is 6 months or more (sub-section 1D)	10%
If holding period is less than 6 months (sub-section 1D proviso)	20%
Every banking company maintaining a FCVA, FCBVA, NRVA or NRBVA shall deduct tax from capital gain arising on the disposal of debt instruments and Government securities and certificates (including Shariah compliant variant) invested through aforesaid accounts (sub-section 1DA)	10%
Others mentioned in sub-section (2)	20%

Advance Payments to a permanent establishment in Pakistan of a non-resident person (sub-section 2A)	
In case of Sale of Goods under clause (a) of sub-section 2A	
a) In case of a company	5%
b) Other cases	5.5%
In case of rendering following services (sub-section 2A(b)): Transport, Freight Forwarding, Air Cargo, Courier, Manpower Outsourcing, Hotel, Security Guard Services, Software Development, Tracking, Other Advertisement Services, Share Registrar, Engineering, Warehouse, Car Rental, Asset Management Services, Data Services under license issued by PTA, Training, Telecom Infrastructure (Tower), Building maintenance, Inspection, Certification, Testing & training, Oilfield	8%
IT and IT Enabled services	4%
In cases other than above mentioned services (sub-section 2A(b))	15%
In cases other than sales of goods or rendering of services: (sub-section 2A(c))	
a) In case of sportspersons	15%
b) In any other case	8%
100% increase in amount of tax in case person is not appearing on the Active Taxpayer's List (ATL)	

Payments for Goods, Services & Contracts (Section 153, First Schedule, Part III, Division III)	
Description	**Rate**
Sale of Rice, Cotton seed oil, edible oils (sub-section (1)(a))	1.5%
Sale of goods for toll manufacturing, in case of a company (sub-section (1)(a))	9%
Sale of goods for toll manufacturing, in case of an Individual and AOP (sub-section (1)(a))	11%
In case of a company, payable in case other than toll manufacturing	5%
By Individual and AOP, payable in case other than toll manufacturing (sub-section (1)(a))	5.5%
Distributors, Dealers, Sub-Dealers, Wholesalers & Retailers of Fertilizer, Electronics (excluding Mobile Phones), Sugar, Cement, Edible Oil, Steel (In case appearing in ATL on Income & Sales Tax)	0.25%
In case of Companies	5%
In case of Individuals/AOP	5.5%
Traders of Yarn (Second Schedule, Part IV, Clause (45A))	0.5%
Distribution of Cigarettes	2.5%
Distribution of Pharmaceutical Products	1%

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In case of rendering following services: (sub-section 1(b)) transport, freight forwarding, air cargo, courier, manpower outsourcing, Hotel, security guard, software development, tracking, advertising (other than by print or electronic media), share registrar, engineering including architectural, warehousing, rendered by non-banking finance company as defined in clause (35B) of section 2 of this Ordinance, data services provided under license issued by the PTA, telecommunication infrastructure (tower), car rental, building maintenance, services rendered by Pakistan Stock Exchange Limited (PSE) and Pakistan Mercantile Exchange Limited (PMEL), inspection, certification, testing and training, oilfield, telecommunication, collateral management, travel and tour, REIT management, rendered by National Clearing Company of Pakistan Limited	7%
IT and IT Enabled services	4%
Electronic and Print Media Advertising Services	1.5%
Professionals working independently such as doctors, lawyers, architects, accountants, software engineers or developers (sub-section 1(b))	15%
Companies rendering or providing terminal and port operating services	12%
Stitching, dying, printing, embroidery, washing, sizing and weaving to Exporters	1.25%
Other Services	14%
In cases of execution of a contract: (sub-section 1(c))	
a) In case of sportspersons	15%
b) In case of a company	7.5%
c) In any other case	8%
Tax on Payments for Digital Transactions in e-commerce Platforms under section 6A	
Digital Means or banking channels by payment intermediary	1%*
Cash on delivery by courier service	2%*
*of the gross amount paid or payable	
100% increase in amount of tax in case person is not appearing on the Active Taxpayer's List (ATL)	

Exports of Services (Section 154 & 154A, First Schedule, Part III, Division IV & IVA)

Types of Receipts	Rate
Realization of foreign exchange proceeds on account of export of Goods by exporter (Section 154, sub-sections (1), (3), (3A), (3B) or (3C)) & Section 153(2)	1.25%
Sale of goods to an exporter under an inland back-to-back LC or any other arrangement by the bank (Section 154, sub-sections (3))	
Export of Goods by Units in Export Processing Zone (Section 154, sub-sections (3A))	
Payment under Duty and Tax Remission for Export Rules, 2001 to an indirect exporter by a direct exporter or export house (Section 154, sub-sections (3B))	
Collector of Customs at the time of clearing of goods (Section 154, sub-sections (3C))	
Export proceeds of Computer software or IT services or IT Enabled services by persons registered with Pakistan Software Export Board (Section 154A)	0.25%
Any other case (Section 154A)	1%

Withholding Tax on Revenues received from Social Media Platforms (Section 154B, First Schedule, Part-III, Division-IIIAB)

Description	Rate
Amounts received from Social Media Platforms such as YouTube, Facebook, Instagram, TikTok etc. by Residents	5% (as minimum Tax)
Amounts received from Social Media Platforms such as YouTube, Facebook, Instagram, TikTok etc. by non-resident persons	5% (As Final Tax)

Income from Property (Section 155, First Schedule, Part-III, Division-V)

S#	Taxable Income	Rate of Tax
1	Up to Rs 300,000	0%
2	Rs 300,001 to Rs 600,000	5% of the amount exceeding Rs300,000
3	Rs 600,001 to Rs 2,000,000	Rs 15,000 + 10% of the amount exceeding Rs 600,000
4	More than Rs 2,000,000	Rs 155,000 + 25% of the amount exceeding Rs 2,000,000
In case of companies, Tax Rate for rent of immovable property is **15% of gross rent**		
100% increase in amount of tax in case person is not appearing on the Active Taxpayer's List (ATL)		

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Prizes and Winnings (Section 156, First Schedule, Part III, Division VI)	
Description	**Rate**
On Prize Bonds	15%
On Winning from raffle, lottery, prize on winning quiz or prize offered by a company for promotion of sale	20%
100% increase in amount of tax in case person is not appearing on the Active Taxpayer's List (ATL)	

Sale of Petroleum Products (Section 156A, First Schedule, Part III, Division VIA)	
Description	**Rate**
Sale of Petroleum Products to petrol pump operator	12%
100% increase in amount of tax in case person is not appearing on the Active Taxpayer's List (ATL)	

Cash Withdrawals from Bank (Section 231AB, First Schedule, Part IV)	
Description	**Rate for persons not appearing on ATL**
Cash withdrawals exceeding Rs 50,000 per day on aggregate basis from a person whose name is not appearing in the active taxpayers' list	0.8%

Advance Tax on Purchase, Registration and Transfer of Motor Vehicles (Section 231B, First Schedule, Part IV, Division VII)			
Under sub-section (1) & (3)		**Under sub-section (2)**	
Engine Capacity	**Rate**	**Engine Capacity**	**Rate**
Up to 850cc	0.5% of the value	Up to 850cc	-
851cc to 1000cc	1% of the value	851cc to 1000cc	Rs 5,000
1001cc to 1300cc	1.5% of the value	1001cc to 1300cc	Rs 7,500
1301cc to 1600cc	2% of the value	1301cc to 1600cc	Rs 12,500
1601cc to 1800cc	3% of the value	1601cc to 1800cc	Rs 18,750
1801cc to 2000cc	5% of the value	1801cc to 2000cc	Rs 25,000
2001cc to 2500cc	7% of the value	2001cc to 2500cc	Rs 37,500
2501cc to 3000cc	9% of the value	2501cc to 3000cc	Rs 50,000
Above 3000cc	12% of the value	Above 3000cc	Rs 62,500
Provided that the value for the purpose of the above Table shall be in case of motor vehicle – (i) imported in Pakistan, the import value assessed by the Customs authorities as increased by customs duty, federal excise duty and sales tax payable at import stage; (ii) manufactured or assembled locally in Pakistan, the invoice value inclusive of all duties and taxes; or (iii) auctioned, the auction value inclusive of all duties and taxes: Provided that in cases where engine capacity is not applicable and the value of vehicle is Rupees five million or more, the rate of tax collectible shall be 3% of the import value as increased by customs duty, sales tax and federal excise duty in case of imported vehicles or invoice value in case of locally manufactured or assembled vehicles.		Provided that in cases where engine capacity is not applicable and the value of vehicle is Rupees five million or more, the rate of tax collectible shall be Rupees twenty thousand: Provided further that the rate of tax to be collected under this clause shall be reduced by ten percent each year from the date of first registration in Pakistan.	
Under sub-section (2A)			
Up to 1000CC		Rs 100,000	
1001CC to 2000CC		Rs 200,000	
2001CC and above		Rs 400,000	
200% increase in amount of Tax in case person is not appearing on the Active Taxpayer's List (ATL)			

Foreign Domestic Workers (Section 231C)	
Description	**Rate**
From the agency, sponsor or the person employing the services of such foreign national	Rs 200,000
100% increase in amount of tax in case person is not appearing on the Active Taxpayer's List (ATL)	

Brokerage and Commission (Section 233, First Schedule, Part IV, Division II)	
Persons	**Rate**
Advertisement Agents	10%

Life Insurance Agents less than Rs 0.5M	8%
Others	12%
100% increase in amount of tax in case person is not appearing on the Active Taxpayer's List (ATL)	

Tax on Motor Vehicle (Section 234, First Schedule, Part IV, Division III)		
Description		**Rate**
Goods transport vehicles		Rs. 2.5/kg of laden weight
Vehicles above 8,120 kg of laden weight		Rs 1,200 per annum
Passenger Transport Vehicle plying for hire per seat		
Capacity	**Rs. per seat per annum Non-Air Conditioned**	**Rs. per seat per annum Air Conditioned**
4 or more persons but less than 10 persons	200	375
10 or more persons but less than 20 persons	500	750
20 persons or more	1000	1500
Motor Vehicles (other than Passenger Transport Vehicle) per engine capacity		
Engine Capacity		**Rate**
Up to 1,000cc		Rs 800
1,001cc to 1,199cc		Rs 1,500
1,200cc to 1,299cc		Rs 1,750
1,300cc to 1,499cc		Rs 2,500
1,500cc to 1,599cc		Rs 3,750
1,600cc to 1,999cc		Rs 4,500
2,000cc and above		Rs 10,000
Motor Vehicles (where the tax is collected in lump sum)		
Engine Capacity		**Rate**
Up to 1,000cc		Rs 10,000
1,001cc to 1,199cc		Rs 18,000
1,200cc to 1,299cc		Rs 20,000
1,300cc to 1,499cc		Rs 30,000
1,500cc to 1,599cc		Rs 45,000
1,600cc to 1,999cc		Rs 60,000
2,000cc and above		Rs 120,000
100% increase in amount of tax in case person is not appearing on the Active Taxpayer's List (ATL)		

Electricity Consumption (Section 235, First Schedule, Part IV, Division IV)	
Gross Amount of Bill	**Rate**
For Commercial & Industrial Consumers	
Up to Rs 500	Rs 0
Above Rs 500 but below Rs 20,000	10% of the amount
Exceeds Rs 20,000	Rs 1950 plus 12% of the amount exceeding Rs 20,000 for commercial consumers & Rs 1950 plus 5% of the amount exceeding Rs 20,000 for Industrial consumers
For Domestic Consumers	
Less than Rs 25,000	0%
Exceeds Rs 25,000	7.5% of the amount

Telephone and Internet (Section 236, First Schedule, Part IV, Division V)	
Description	**Rate**
In the case of a telephone subscriber (other than mobile phone subscriber) where the amount of monthly bill exceeds Rs. 1,000	10% of the exceeding amount of bill
In the case of subscriber of internet, mobile telephone and pre- paid internet or telephone card	15% of the amount of bill or sales price of internet pre-paid card or prepaid telephone card or sale of units through any electronic medium or whatever form: Provided that in the case of persons mentioned in ITGO under section 114B, the rate of collection of tax shall be 75%.
No change in Tax Rates in case person is not appearing on the Active Taxpayer's List (ATL)	

Tax Rate Card for Tax Year 2026-27

Sale by Auction (Section 236A, First Schedule, Part IV, Division VIII)	
Description	**Rate**
Any property or good other than immovable property sold by auction and sale by auction of train management services by Pakistan Railways	10% of Gross Sale Price
In case of Immovable property sold by auction	5% of Gross Sale Price
100% increase in amount of tax in case person is not appearing on the Active Taxpayer's List (ATL)	

Sale or Transfer of Immovable Property (Section 236C, First Schedule, Part-IV, Division X)	
Description	**Rate**
Advance Tax on sale or transfer of immovable property	2.75%
Where the property acquired by a non-resident person through FCVA or NRVA	3% in lieu of CGT

Functions and Gatherings (Section 236CB, First Schedule, Part-IV, Division XI)	
Description	**Rate**
Functions and Gatherings	10%
100% increase in amount of tax in case person is not appearing on the Active Taxpayer's List (ATL)	

Sales to Distributor, Dealer & Wholesalers (Section 236G, First Schedule, Part-IV, Division XIV)	
Category of Sale	**Rate**
Fertilizer - If the recipient is listed on ATL of both Sales Tax and Income Tax	0.25%
Fertilizer - If the recipient is listed on ATL of only Income Tax	0.7%
Fertilizer - If the recipient is not listed on ATL of any	1.4%
Other than the recipient of Fertilizer supplies – in case of appearing on ATL	0.1%
Other than the recipient of Fertilizer supplies – in case of not appearing on ATL	2%

Sales to Retailers (Section 236H, First Schedule, Part-IV, Division XV)	
Description	**Rate**
Advance tax on sales to Retailers	0.5%
500% increase in amount of tax in case person is not appearing on the Active Taxpayer's List (ATL)	

Purchase of Immovable Property (Section 236K, First Schedule, Part-IV, Division XVIII)	
Description	**Rate**
Advance tax on purchase of immovable property	1.25%

Amount remitted abroad through credit, debit or prepaid cards (Section 236Y, First Schedule, Part-IV, Division XXVII)	
Description	**Rate**
Advance tax on amount remitted abroad through credit, debit or prepaid cards	0.5%
100% increase in amount of tax in case person is not appearing on the Active Taxpayer's List (ATL)	

Bonus Shares issued by Companies (Section 236Z)	
Description	**Rate**
On every company, issuing bonus shares to the shareholders of the company	10%
100% increase in amount of tax in case person is not appearing on the Active Taxpayer's List (ATL)	

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