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INCOME TAX CARD FOR TAX YEAR 2025-26

Updated through Finance Act 2025

General Tax Rates

Tax Rates for Salaried Individuals (First Sch. Part I Div. I)	Tax Rates
below 600,000/-	0%
Rs. 600,000 to Rs. 1200,000	1% of the amount exceeding 600,000
Rs. 1,200,000 to Rs. 2,200,000	6,000 + 11% of the Exceeding Amount of 1,200,000
Rs. 2,200,000 to Rs. 3,200,000	116,000+ 23% of the exceeding amount of 2,200,000
Rs. 3,200,000 to Rs. 4,100,000	346,000 + 30% of the amount exceeding 3,200,000
Exceeding Rs. 4,100,000	616,000 + 35% of the amount exceeding 4,100,000
Surcharge	9% Surcharge Tax on Salary income exceeding 10 Million
Pension Income (Rs.)	
below 10,000,000	0%
Above 10,000,000	5%

Tax Rates for AOPs And Non-Salaried Individuals (First Sch. Part I Div. I)

Business Income (Rs)	Tax Rates
below 600,000/-	0%
Rs. 600,000 to Rs. 1,200,000	15% of the Exceeding amount of the 600,000
Rs. 1,200,000 to Rs. 1,600,000	Rs. 90,000 + 20% of the amount exceeding Rs. 800,000
Rs. 1,600,000 to Rs. 3,200,000	Rs. 170,000 + 30% of the amount exceeding Rs. 1,600,000
Rs. 3,200,000 to Rs. 5,600,000	Rs 650,000 + 40% of the exceeding amount Rs 3,200,000
Exceeding Rs. 5,600,000	Rs 1,610,000 + 45% of the amount exceeding Rs 5,600,000.

Tax Rates for rent of immovable property- Individual and AOP's (First Sch. Part III Div. V)

Rental Income (Rs)	Filer	Non- filer
Upto Rs.300,000	0%	0%
Rs.300,000 to.600,000	5% of exceeding amount Rs. 300,000	100% of the amount calculated of
Rs.600,000 to Rs.2,000,000.	Rs.15,000 + 10% of amount exceeding	100% of the amount calculated of
Upto Rs.2,000,000.	Rs.155,000 + 25% of amount exceeding	100% of the amount calculated of
Companies	15%	30%

Companies- General (First Sch. Part I Div. II)	Tax Rates
Small Company	20%
Banking Company	39%
All other Companies	29%
Alternate Corporate Tax (ACT)	17%
Sui Northren Gas, & SNGPL, Pakistan Airlines, Poultry Industries	0.75%
Oil Refiniries, Motorcylce Dealers, and Oil Marketing Companies	0.5%
Petroleum Agents, Distributors of Pharmaceutical products,FMCG	0.25%
In All Other Cases	1.25%

Super Tax Income under section 4C (First Sch. Part I Div. IIB)	Tax Rates 2022	Tax Rates 2023-2025	2026 and onwards
Where income does not exceed Rs. 150 million	0% of the income	0% of the income	0% of the income
Where income exceeds Rs. 150 million but does not exceed Rs. 200 million	1% of the income	1% of the income	1% of the income
Where income exceeds Rs. 200 million but does not exceed Rs. 250 million	2% of the income	2% of the income	1.5% of the income
Where income exceeds Rs. 250 million but does not exceed Rs. 300 million	3% of the income	3% of the income	2.5% of the income
Where income exceeds Rs. 300 million but doesn't exceed Rs 350 million	4% of the income	4% of the income	3.5% of the income
Where income exceeds Rs. 350 million but doesn't exceed Rs 400 million	4% of the income	6% of the income	5.5% of the income
Where income exceeds Rs. 400 million but doesn't exceed Rs 500 million	4% of the income	8% of the income	7.5% of the income
Where income exceeds Rs. 500 million	4% of the income	10% of the income	10% of the income

Immovable Property	Filer	Non- filer	Filer but Late Filer
Advance tax on Seller (First Sch. Part IV Div. X)			
gross amount of the consideration received is below Rs. 50 Million	4.5%	11.5%	7.5%
gross amount of the consideration received is above Rs. 50 Million but not above Rs. 100 Million	5%	11.5%	8.5%
gross amount of the consideration received is above Rs. 100 Million	5.5%	11.5%	9.5%
Advance tax on buyer (First Sch. Part IV Div. XVIII)			
fair market value is below Rs. 50 Million	1.5%	10.5%	4.5%
fair market value is exceeds Rs. 50 Million but does not exceed Rs. 100 Million	2%	14.5%	5.5%
fair market value is above Rs. 100 Million	2.5%	18.5%	6.5%

Gain on immovable property (First Sch. Part I Div. VIII)	Rate of Tax on properties acquired on or before 30th day of June, 2024			acquired on or after 1st day of July, 2024
Immovable Property	**Open Plots**	**Constructed**	**Flats**	**Filers:** 15% of Capital Gains **Non-Filer:** The liability calculated as per the First Schedule Part I Div. I or Div. II or 15% of the Gain, whichever is higher
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%	7.50%	0	
Where the holding period exceeds three years but does not exceed four years	7.5%-	5%	-	
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%	-	-	

Capital Gains on Disposal of Securities(First Sch. Part I Div. VII)	Disposal of Securities Acquired between 1 Jul 2022 to 30 Jun 2024	Disposal of Securities Acquired on or after 1st day of July, 2024
Where the holding period does not exceed one year	15%	**Filers:** 15% of Capital Gains **Non-Filer:** The liability calculated as per the First Schedule Part I Div. I or Div. II or 15% of the Gain, whichever is higher
Where the holding period exceeds one year but does not exceed two years	12.5%	
Where the holding period exceeds two years but does not exceed three years	10%	
Where the holding period exceeds three years but does not exceed four years	7.5%	
Where the holding period exceeds four years but does not exceed five years	5%	
Where the holding period exceeds five years but does not exceed six years	2.5%	
Where the holding period exceeds six years	0%	
Future commodity contracts entered into by members of Pakistan Mercantile Exchange	5%	5%

Capital Gains on Disposal of Securities(First Sch. Part I Div. VII)	Rate of Tax
the securities are acquired on or after the first day of July, 2013 but on or before the 30th day of June, 2022	12.5%
the securities are acquired before the first day of July, 2013	0%

Capital Gains on Disposal of Securities(First Sch. Part I Div. VII)	Indvidual	AOP	Company
mutual fund or a collective investment scheme or a REIT scheme (Stock Fund)	15%	15%	15%

Withholding and Advance Tax Rates

Sale of goods (First Sch. Part III Div. III)	Filer	Non- filer
By company (Other Goods)	5.0%	10.0%
By company (Toll Manufacturing)	9.0%	18.0%
By Individual and AOP (Other Goods)	5.5%	11.0%
By Individual and AOP (Toll Manufacturing)	11.0%	22.0%
Sale of Rice, cotton seed, edible oils	1.5%	3.0%
Minimum limit on tax deduction for payments against goods and services Shall be Rs 75000/- and Rs 30,000/- per anum		

Services (First Sch. Part III Div. III)	Filer	Non- filer
By Company/Individual/AOP	15%	30%
Advertisement Services (Electronic/print media)	1.5%	3%
Advertisement Services Other than (Electronic/print media)	6%	12%
Transport services		
Freight forwarding services		
Air cargo services		
Courier services		
Manpower outsourcing services		
Hotel services		
Security guard services		
Software development services		
Tracking services		
Share registered services		
Engineering services		
Car rental services		
Building maintenance services		
Inspection services		
Certification Services		
Testing services		
Training services		
Warehouse services		
Asset management services		
Data services under license issued by (PTA)		
Telecommunication Infrastructure (tower) services		
IT services and IT enabled services	4%	8%

Contracts (First Sch. Part III Div. III)	Filer	Non- filer
By Company	7.5%	15%
By Individual and AOP	8.0%	16%

Rate of Tax on Ecommerce Transactions by digital means (First Sch. Part III Div. III & Part I Div. IVA) - Witholding Agent Bank	Filer	Non- filer
Withholding Agent: Banking Channels or Digital Means	1%	2%
Withholding Agent: Courier Service	2%	4%

Brokerage and Commission (First Sch. Part IV Div. II)	Filer	Non- filer
Advertisement agents	10%	20%
Life insurance agents (Less than 0.5 M)	8%	16%
Other cases	12%	24%

Issuance of Bonus Shares (Section 236Z)	Filer	Non- filer
Issuance of Bonus Shares	10%	20%

Profit on debt (First Sch. Part I Div. IIIA and Part III Div.IA)	Filer	Non- filer
Up to 5 M	15%	35%

Prize and Winnings (First Sch. Part III Div. VI)	Filer	Non- filer
On prize bonds and winning of crossword puzzle	15%	30%
winnings from a raffle, lottery, prize on winning a quiz	20%	40%

Dividend (First Sch. Part I Div. III & Part III Div. I)	Filer	Non- filer
Received from REITS & others	15%	30%
Received from mutual funds (debt proportion)	25%	50%
Received from mutual funds (equity proportion)	15%	30%
Received from companies whose income is exempt of tax or incurring losses	25%	50%

Rate for Profit on Debt (First Sch. Part I Div. IIIA & Part III Div. IA)	Filer	Non- filer
Tax on profit received through government securities or bank or financial institution	20%	40%
Tax on profit received through any other channel	15%	30%

Sec 151A Gain arising on disposal of certain debt securities (First Sch. Part III Div IIIAA	Filer	Non- filer
Gain arising on disposal of certain debt securities	15%	30%

Return on Investment in Sukuks (First Sch. Part I Div. IIIB & Part III Div.IB)	Filer	Non- filer
Received by an individual or an AOP, if the profit is less than Rs. 1 Million	10%	20%
Received by an individual or an AOP, if the profit is more than Rs. 1 Million	12.5%	25%
Received by company	25%	50%

Tax on sale- specified sector (First Sch. Part IV Div. XIV and XV)	Filer	Non- filer
Sale to distributors, dealers and wholesalers (Div. XIV)	0.25%	2%
Sale of Distributors of Fertilizer (Div. XIV)	0.7%	0%
other than fertilizers (Div. XIV)	0.1%	2%
Tax on sale to retailers- Others (Div. XV)	0.5%	2.5%

Advance tax on sale by auctions (First Sch. Part IV Div. VIII)	Filer	Non- filer
Advance tax on sales immovable property by auction	5%	10%
Advance tax on sales other than immovable property by auction	10%	20%

Advance Tax on the Debit/Credit Card (First Sch. Part IV Div. XXVII)	Filer	Non- filer
Advance Tax on the Prepaid Debit/Credit Card	5%	10%

Petroleum Products (Final Tax) (First Sch. Part III Div. VIA)	Filer	Non- filer

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General Tax Rates

mutual fund or a collective investment scheme or a REIT scheme (Other Fund)	15%	15%	25%
if dividend receipts of the fund are less than capital gains	20%		
Telephone Users (First Sch. Part IV Div. V)	**Tax Rates**		
Telephone Subscriber (Other than Mobile Phone) exceeding Rs. 1000 monthly bill	10% on exceeding amount		
Internet, Mobile telephone and pre-paid internet or telephone card	15%		
Tax at Import stage (First Sch. Part II)	**Filer**		**Non- filer**
Persons importing goods classified in Part I of the Twelfth Sch.	1%		0%
Persons importing goods classified in Part II of the Twelfth Sch.	2%		0%
Persons importing goods classified in Part III of the Twelfth Sch.	5.5%		0%
If the importer is commercial for the goods specified in Part III of the Twelfth Sch.	4%		0%
Advance Tax on Purchase, Registration and Transfer of Motor Vehicles (First Sch. Part IV Div. VII)			
Engine Capacity	**Filer**		**Non- filer**
upto 850cc	0.5% of the value		1% of the value
851cc to 1000cc	1% of the value		2% of the value
1001cc to 1300cc	1.5% of the value		3% of the value
1301cc to 1600cc	2% of the value		4% of the value
1601cc to 1800cc	3% of the Value		6% of the Value
1801cc to 2000cc	5% of the Value		10% of the Value

Withholding and Advance Tax Rates

Commission/Discount to Petrol Pump Operators on Petroleum Products	12%	24%
Advance Tax On Cash Withdrawal (Section 231AB)	**Filer**	**Non- filer**
Tax on cash withdrawal from bank on 50,000/- and above	0%	0.8%
Exports of IT Services (First Sch. Part III Div. IVA)	**Filer**	**Non- filer**
Exports Proceeds of Computer Software or IT services or IT enabled services by persons registered with Pakistan Software Export Board	0.25% of proceed	N/A
Other cases	1%	N/A
Exports (First Sch. Part III Div. IV)	**Filer**	**Non- filer**
Export of Goods by exporter	1%	N/A
Rate of Tax on Certain Payments (First Sch. Part I Div. IV)	**Filer**	**Non- filer**
Royalty	15%	30%
Fee for Technical Services and fee of offshore digital services	15%	30%
Functions and Gatherings (First Sch. Part IV Div. XI)	**Filer**	**Non- filer**
functions and gatherings	10%	20%
Advance Tax on Purchase, Registration and Transfer of Motor Vehicles (First Sch. Part IV Div. VII)		
Engine Capacity	**Filer**	**Non- filer**
2001cc to 2500cc	7% of the Value	14% of the Value
2501cc to 3000cc	9% of the Value	18% of the Value
Above 3000cc	12% of the value	24% of the value