

DEXTER CONSULTANTS

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INCOME TAX CARD FOR TAX YEAR 2025-26

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Updated through Finance Act 2025

General Tax Rates	Withholding and Advance Tax Rates							
Tax Rates for Salaried Individuals (First Sch. Part I Div. I)	Tax Rates				Sale of goods (First Sch. Part III Div. III) Filer Non- filer			
below 600,000/- Rs. 600,000 to Rs. 1200,000		0% 1% of the amount exceeding 600,000			By company (Other Goods)	5.0% 9.0%	10.0% 18.0%	
Rs. 1,200,000 to Rs. 2,200,000	6,000 + 11% of the Exceeding Amount of 1,200,000				By company (Toll Manufacturing) By Individual and AOP (Other Goods)	5.5%	11.0%	
Rs. 2,200,000 to Rs. 3,200,000 Rs. 3,200,000 to Rs. 4,100,000	116,000+ 23% of the exceeding amount of 2,200,000 346,000 + 30% of the amount exceeding 3,200,000				By Individual and AOP (Toll Manufacturing) Sale of Rice, cotton seed, edible oils	11.0%	22.0% 3.0%	
Exceeding Rs. 4,100,000	616,0	000 + 35% of the amoun	nt exceeding 4,100,	,000	Minimum limit on tax deduction for payments against goods and services Shall be Rs 75000/- and Rs 30,000/- per anum			
Surcharge	9% Surcharge Tax on Salary income exceeding 10 Million				Services (First Sch. Part III Div. III) Filer Non- filer			
Pension Income (Rs.) below 10,000,000	0%				By Company/Individual/AOP Advertisement Services (Electronic/print media)	1.5%	3%	
Above 10,000,000		5%			Advertisement Services Other than (Electronic/print media)			
Tax Rates for AOPs And Non-Salaried Individuals (First Sch. Business Income (Rs)	Part I Div. I)	Tax Rat	ae .		Transport services Freight forwarding services			
below 600,000/-		0%			Air cargo services			
Rs. 600,000 to Rs. 1,200,000 Rs. 1,200,000 to Rs. 1,600,000	15% of the Exceeding amount of the 600,000 Rs. 90,000 + 20% of the amount exceeding Rs. 800,000				Courier services Manpower outsourcing services			
Rs. 1,600,000 to Rs. 3,200,000 Rs. 3,200,000 to Rs. 5,600,000	Rs. 170,000 + 30% of the amount exceeding Rs. 1,600,000 Rs 650,000 + 40% of the exceeding amount Rs 3,200,000				Hotel services Security guard services			
Exceeding Rs. 5,600,000 Tax Rates for rent of immovable property- Individual and AO	Rs 1,610,	000 + 45% of the amou			Software development services Tracking services			
Rental Income (Rs)	Filer Non- filer				Share registered services	6%	12%	
Upto Rs.300,000 Rs.300,000 to.600,000	0% 0% 5% of exceeding amount Rs. 300,000 100% of the amount calculated of			ount calculated of	Engineering services Car rental services			
Rs.600,000 to Rs.2,000,000. Upto Rs.2,000,000.		of amount exceeding	100% of the amount calculated of 100% of the amount calculated of		Building maintenance services Inspection services			
Companies Companies- General (First Sch. Part I Div. II)	1	15% Tax Rat		0%	Certification Services			
Small Company		20%			Testing services Training services			
Banking Company All other Companies	39% 29%				Warehouse services Asset management services			
Alternate Corporate Tax (ACT) Sui Northren Gas, & SNGPL, Pakistan Airlines, Poultry	17%				Data services under license issued by (PTA)			
Industries		0.75%			Telecommunication Infrastructure (tower) services			
Oil Refiniries, Motorcylce Dealers, and Oil Marketing Companies		0.5%			IT services and IT enabled services	4%	8%	
Petroleum Agents, Distributors of Pharmacuetical products,FMCG	0.25%				Contracts (First Sch. Part III Div. III)	Filer	Non- filer	
In All Other Cases	T B 2022	1.25%	2026 and onwards		By Company	7.5%	15%	
Super Tax Income under section 4C (First Sch. Part I Div. IIB)	Tax Rates 2022	Tax Rates 2023-2025			By Individual and AOP	8.0%	16%	
Where income does not exceed Rs. 150 million	0% of the income	0% of the income		he income	Rate of Tax on Ecommerce Transactions by digital means (First Sch.	Filer	Non- filer	
Where income exceeds Rs. 150 million but does not exceed Rs. 200 million	1% of the income	1% of the income	1% of th	he income	Part III Div. III & Part I Div. IVA) - Witholding Agent Bank			
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		Withholding Agent: Banking Channels or Digital Means	1%	2%	
Where income exceeds Rs. 250 million but does not exceed Rs. 300 million Where income exceeds Rs. 300 million but doesn't exceed Rs 350	3% of the income	3% of the income	2.5% of the income		Withholding Agent: Courier Service	2%	4%	
million	4% of the income	4% of the income	3.5% of the income		Brokerage and Commission (First Sch. Part IV Div. II)	Filer	Non- filer	
Where income exceeds Rs. 350 million but doesn't exceed Rs 400 million where income exceeds Rs. 400 million but doesn't exceed Rs	4% of the income	6% of the income	5.5% of the income		Advertisement agents	10%	20%	
200 TH:	4% of the income	8% of the income	7.5% of the income 10% of the income		Life insurance agents (Less than 0.5 M)	8%	16%	
Where income exceeds Rs. 500 million	4% of the income	10% of the income	10% of t	ine income	Other cases	12%	24%	
Immariable Property	Filor	Non filor	Filer but	Late Filer	Issuance of Panus Charge (Section 2267)	Filor		
Immovable Property Advance tax on Seller (First Sch. Part IV Div. X)	Filer	Non- filer	Filer but	Late Filer	Issuance of Bonus Shares (Section 236Z) Issuance of Bonus Shares	Filer 10%	Non- filer 20%	
Advance tax on Seller (First Sch. Part IV Div. X) gross amount of the consideration received is below Rs. 50 Million	Filer 4.5%	Non- filer		Late Filer			Non- filer	
Advance tax on Seller (First Sch. Part IV Div. X) gross amount of the consideration received is below Rs. 50			7.		Issuance of Bonus Shares	10%	Non- filer 20%	
Advance tax on Seller (First Sch. Part IV Div. X) gross amount of the consideration received is below Rs. 50 Million gross amount of the consideration received is above Rs. 50 Million but not above Rs. 100 Million gross amount of the consideration received is above Rs. 100	4.5%	11.5%	7.	.5%	Issuance of Bonus Shares Profit on debt (First Sch. Part I Div. IIIA and Part III Div.IA)	10% Filer	Non- filer 20% Non- filer	
Advance tax on Seller (First Sch. Part IV Div. X) gross amount of the consideration received is below Rs. 50 Million gross amount of the consideration received is above Rs. 50 Million but not above Rs. 100 Million gross amount of the consideration received is above Rs. 100 Million Advance tax on buyer (First Sch. Part IV Div. XVIII)	4.5% 5% 5.5%	11.5% 11.5% 11.5%	7. 8. 9.	.5%	Issuance of Bonus Shares Profit on debt (First Sch. Part I Div. IIIA and Part III Div.IA) Up to 5 M Prize and Winnings (First Sch. Part III Div. VI) On prize bonds and winning of crossword puzzle	10% Filer 15% Filer	Non- filer 20% Non- filer 35% Non- filer 30%	
Advance tax on Seller (First Sch. Part IV Div. X) gross amount of the consideration received is below Rs. 50 Million gross amount of the consideration received is above Rs. 50 Million but not above Rs. 100 Million gross amount of the consideration received is above Rs. 100 Million Advance tax on buyer (First Sch. Part IV Div. XVIII) fair market value is below Rs. 50 Million fair market value is exceeds Rs. 50 Million but does not exceed	4.5% 5% 5.5%	11.5% 11.5% 11.5%	7. 8. 9.	.5% .5% .5%	Issuance of Bonus Shares Profit on debt (First Sch. Part I Div. IIIA and Part III Div.IA) Up to 5 M Prize and Winnings (First Sch. Part III Div. VI) On prize bonds and winning of crossword puzzle winnings from a raffle, lottery, prize on winning a quiz	10% Filer 15% Filer 15% 20%	Non- filer 20% Non- filer 35% Non- filer 30% 40%	
Advance tax on Seller (First Sch. Part IV Div. X) gross amount of the consideration received is below Rs. 50 Million gross amount of the consideration received is above Rs. 50 Million but not above Rs. 100 Million gross amount of the consideration received is above Rs. 100 Million Advance tax on buyer (First Sch. Part IV Div. XVIII) fair market value is below Rs. 50 Million	4.5% 5% 5.5%	11.5% 11.5% 11.5%	7. 8. 9. 4.	.5%	Issuance of Bonus Shares Profit on debt (First Sch. Part I Div. IIIA and Part III Div.IA) Up to 5 M Prize and Winnings (First Sch. Part III Div. VI) On prize bonds and winning of crossword puzzle	10% Filer 15% Filer	Non- filer 20% Non- filer 35% Non- filer 30%	
Advance tax on Seller (First Sch. Part IV Div. X) gross amount of the consideration received is below Rs. 50 Million gross amount of the consideration received is above Rs. 50 Million but not above Rs. 100 Million gross amount of the consideration received is above Rs. 100 Million Advance tax on buyer (First Sch. Part IV Div. XVIII) fair market value is below Rs. 50 Million fair market value is exceeds Rs. 50 Million but does not exceed Rs. 100 Million fair market value is above Rs. 100 Million	4.5% 5% 5.5% 1.5% 2% 2.5%	11.5% 11.5% 11.5% 10.5% 14.5% 18.5% perties acquired on or b	7. 8. 9. 4. 5.	.5% .5% .5% .5% .5% .5% acquired on or	Issuance of Bonus Shares Profit on debt (First Sch. Part I Div. IIIA and Part III Div.IA) Up to 5 M Prize and Winnings (First Sch. Part III Div. VI) On prize bonds and winning of crossword puzzle winnings from a raffle, lottery, prize on winning a quiz Dividend (First Sch. Part I Div. III & Part III Div. I) Received from REITS & others	10% Filer 15% Filer 15% 20% Filer 15%	Non- filer 20% Non- filer 35% Non- filer 30% 40% Non- filer	
Advance tax on Seller (First Sch. Part IV Div. X) gross amount of the consideration received is below Rs. 50 Million gross amount of the consideration received is above Rs. 50 Million but not above Rs. 100 Million gross amount of the consideration received is above Rs. 100 Million Advance tax on buyer (First Sch. Part IV Div. XVIII) fair market value is below Rs. 50 Million fair market value is exceeds Rs. 50 Million but does not exceed Rs. 100 Million fair market value is above Rs. 100 Million Gain on immovable property (First Sch. Part I Div. VIII)	4.5% 5% 5.5% 1.5% 2% 2.5% Rate of Tax on pro	11.5% 11.5% 11.5% 10.5% 14.5% 18.5% perties acquired on or b June, 2024	7. 8. 9. 4. 5. 6. 6. 6.	.5% .5% .5% .5% .5%	Issuance of Bonus Shares Profit on debt (First Sch. Part I Div. IIIA and Part III Div.IA) Up to 5 M Prize and Winnings (First Sch. Part III Div. VI) On prize bonds and winning of crossword puzzle winnings from a raffle, lottery, prize on winning a quiz Dividend (First Sch. Part I Div. III & Part III Div. I) Received from REITS & others Received from mutual funds (debt proportion)	10% Filer 15% Filer 15% 20% Filer 15% 25%	Non- filer 20% Non- filer 35% Non- filer 30% 40% Non- filer 30%	
Advance tax on Seller (First Sch. Part IV Div. X) gross amount of the consideration received is below Rs. 50 Million gross amount of the consideration received is above Rs. 50 Million but not above Rs. 100 Million gross amount of the consideration received is above Rs. 100 Million drived to the consideration received is above Rs. 100 Million Advance tax on buyer (First Sch. Part IV Div. XVIII) fair market value is below Rs. 50 Million fair market value is exceed Rs. 50 Million fair market value is exceed Rs. 100 Million Gain on immovable property (First Sch. Part I Div. VIII) Immovable Property	4.5% 5% 5.5% 1.5% 2% 2.5% Rate of Tax on pro	11.5% 11.5% 11.5% 11.5% 10.5% 14.5% 14.5% 18.5% June, 2024 Constructed	7. 8. 9. 4. 5. 6. 6efore 30th day of	5% 5% 5% 5% 5% 5% acquired on or after 1st day of July, 2024	Issuance of Bonus Shares Profit on debt (First Sch. Part I Div. IIIA and Part III Div.IA) Up to 5 M Prize and Winnings (First Sch. Part III Div. VI) On prize bonds and winning of crossword puzzle winnings from a raffle, lottery, prize on winning a quiz Dividend (First Sch. Part I Div. III & Part III Div. I) Received from REITS & others Received from mutual funds (debt proportion) Received from companies whose income is exempt of tax or incurring	10% Filer 15% Filer 15% 20% Filer 15%	Non- filer 20% Non- filer 35% Non- filer 30% 40% Non- filer 30%	
Advance tax on Seller (First Sch. Part IV Div. X) gross amount of the consideration received is below Rs. 50 Million gross amount of the consideration received is above Rs. 50 Million but not above Rs. 100 Million gross amount of the consideration received is above Rs. 100 Million Advance tax on buyer (First Sch. Part IV Div. XVIII) fair market value is below Rs. 50 Million fair market value is exceeds Rs. 50 Million fair market value is property (First Sch. Part I Div. VIII) Immovable Property Where the holding period does not exceed one year Where the holding period exceeds one year but does not exceed	4.5% 5% 5.5% 1.5% 2% 2.5% Rate of Tax on pro Open Plots 15%	11.5% 11.5% 11.5% 10.5% 14.5% 18.5% 18.5% Poerties acquired on or b June, 2024 Constructed 15%	7. 8. 9. 4. 5. 6. Flats 15%	5% 5% 5% 5% 5% 5% 6% 6% 6% 6% 6% 6% 6% 6% 6% 6% 6% 6% 6%	Issuance of Bonus Shares Profit on debt (First Sch. Part I Div. IIIA and Part III Div.IA) Up to 5 M Prize and Winnings (First Sch. Part III Div. VI) On prize bonds and winning of crossword puzzle winnings from a raffle, lottery, prize on winning a quiz Dividend (First Sch. Part I Div. III & Part III Div. I) Received from REITS & others Received from mutual funds (debt proportion) Received from companies whose income is exempt of tax or incurring losses	10% Filer 15% Filer 15% 20% Filer 15% 20% Filer 15% 25%	Non- filer 20% Non- filer 35% Non- filer 30% 40% Non- filer 30% 50%	
Advance tax on Seller (First Sch. Part IV Div. X) gross amount of the consideration received is below Rs. 50 Million gross amount of the consideration received is above Rs. 50 Million but not above Rs. 100 Million gross amount of the consideration received is above Rs. 100 Million Advance tax on buyer (First Sch. Part IV Div. XVIII) fair market value is below Rs. 50 Million fair market value is exceeds Rs. 50 Million but does not exceed Rs. 100 Million Gain on immovable property (First Sch. Part I Div. VIII) Immovable Property Where the holding period does not exceed one year	4.5% 5% 5.5% 1.5% 2.% 2.5% Rate of Tax on pro Open Plots 1.5%	11.5% 11.5% 11.5% 11.5% 10.5% 14.5% 18.5% 18.5% 18.5% 2024 Constructed 15% 10%	7.5% 8. 9. 4. 5. 6. Flats 15% 7.5%	5% 5% 5% 5% 5% 5% acquired on or after 1st day of July, 2024 Filers; 15% of	Issuance of Bonus Shares Profit on debt (First Sch. Part I Div. IIIA and Part III Div.IA) Up to 5 M Prize and Winnings (First Sch. Part III Div. VI) On prize bonds and winning of crossword puzzle winnings from a raffle, lottery, prize on winning a quiz Dividend (First Sch. Part I Div. III & Part III Div. I) Received from REITS & others Received from mutual funds (debt proportion) Received from companies whose income is exempt of tax or incurring	10% Filer 15% Filer 15% 20% Filer 15% 20% Filer 15% 25% Filer 15% 5% Filer	Non-filer 20% Non-filer 35% Non-filer 30% 40% Non-filer 30% 50% Non-filer	
Advance tax on Seller (First Sch. Part IV Div. X) gross amount of the consideration received is below Rs. 50 Million gross amount of the consideration received is above Rs. 50 Million but not above Rs. 100 Million gross amount of the consideration received is above Rs. 100 Million Advance tax on buyer (First Sch. Part IV Div. XVIII) fair market value is below Rs. 50 Million fair market value is exceeds Rs. 50 Million fair market value is exceeds Rs. 50 Million Gain on immovable property (First Sch. Part I Div. VIII) Immovable Property Where the holding period does not exceed one year Where the holding period exceeds one year but does not exceed two years Where the holding period exceeds wo years but does not exceed three years	4.5% 5.5% 5.5% 1.5% 2% 2.5% Rate of Tax on pro Open Plots 15% 12.5%	11.5% 11.5% 11.5% 11.5% 10.5% 14.5% 14.5% 18.5% perties acquired on or b June, 2024 Constructed 15% 10% 7.50%	7. 8. 9. 4. 5. 6. Flats 15%	5% 5% 5% 5% 5% 6% acquired on or after 1st day of July, 2024 Filers: 15% of Capital Gains Non-Filer: The liability calculated as per	Issuance of Bonus Shares Profit on debt (First Sch. Part I Div. IIIA and Part III Div.IA) Up to 5 M Prize and Winnings (First Sch. Part III Div. VI) On prize bonds and winning of crossword puzzle winnings from a raffle, lottery, prize on winning a quiz Dividend (First Sch. Part I Div. III & Part III Div. I) Received from REITS & others Received from mutual funds (debt proportion) Received from companies whose income is exempt of tax or incurring losses Rate for Profit on Debt (First Sch. Part I Div. IIIA & Part III Div. IA) Tax on profit received through government securities or bank or financial institution	10% Filer 15% Filer 15% 20% Filer 15% 25% Filer 25% Filer 25% Filer 20%	Non- filer 20% Non- filer 35% Non- filer 30% 40% Non- filer 30% 50% Non- filer 40%	
Advance tax on Seller (First Sch. Part IV Div. X) gross amount of the consideration received is above Rs. 50 Million gross amount of the consideration received is above Rs. 50 Million but not above Rs. 100 Million gross amount of the consideration received is above Rs. 100 Million gross amount of the consideration received is above Rs. 100 Million drived River River (First Sch. Part IV Div. XVIII) fair market value is below Rs. 50 Million fair market value is exceeds Rs. 50 Million fair market value is above Rs. 100 Million Gain on immovable property (First Sch. Part I Div. VIII) Immovable Property Where the holding period does not exceed one year Where the holding period exceeds one year but does not exceed two years Where the holding period exceeds two years but does not exceed three years Where the holding period exceeds three years but does not exceed three years Where the holding period exceeds three years but does not exceed three years	4.5% 5% 5.5% 1.5% 2.% 2.5% Rate of Tax on pro Open Plots 1.5%	11.5% 11.5% 11.5% 11.5% 10.5% 14.5% 18.5% 18.5% 18.5% 2024 Constructed 15% 10%	7.5% 8. 9. 4. 5. 6. Flats 15% 7.5%	5% 5% 5% 5% 5% 5% 6% 6% acquired on or after 1st day of July, 2024 Filers: 15% of Capital Gains Non-Filer: The liability calculated as per the First Schedule Part I Div. I or	Issuance of Bonus Shares Profit on debt (First Sch. Part I Div. IIIA and Part III Div.IA) Up to 5 M Prize and Winnings (First Sch. Part III Div. VI) On prize bonds and winning of crossword puzzle winnings from a raffle, lottery, prize on winning a quiz Dividend (First Sch. Part I Div. III & Part III Div. I) Received from REITS & others Received from mutual funds (debt proportion) Received from companies whose income is exempt of tax or incurring losses Rate for Profit on Debt (First Sch. Part I Div. IIIA & Part III Div. IA) Tax on profit received through government securities or bank or financial institution Tax on profit received through any other channel	10% Filer 15% Filer 15% 20% Filer 15% 20% Filer 15% 25% Filer 15% 5% Filer	Non-filer 20% Non-filer 35% Non-filer 30% 40% Non-filer 30% 50% Non-filer	
Advance tax on Seller (First Sch. Part IV Div. X) gross amount of the consideration received is above Rs. 50 Million gross amount of the consideration received is above Rs. 50 Million but not above Rs. 100 Million gross amount of the consideration received is above Rs. 100 Million gross amount of the consideration received is above Rs. 100 Million gross amount of the consideration received is above Rs. 100 Million fair market value is below Rs. 50 Million fair market value is exceeds Rs. 50 Million but does not exceed Rs. 100 Million fair market value is above Rs. 100 Million Gain on immovable property (First Sch. Part I Div. VIII) Immovable Property Where the holding period does not exceed one year Where the holding period exceeds one year but does not exceed two years Where the holding period exceeds two years but does not exceed fure years Where the holding period exceeds three years but does not exceed fure years Where the holding period exceeds three years but does not exceed four years Where the holding period exceeds four years but does not exceed four years Where the holding period exceeds four years but does not exceed four years	4.5% 5% 5.5% 1.5% 2% 2.5% Rate of Tax on pro Open Plots 15% 12.5%	11.5% 11.5% 11.5% 11.5% 10.5% 14.5% 14.5% 18.5% perties acquired on or b June, 2024 Constructed 15% 10% 7.50%	7. 8. 9. 4. 5. 6. 6. Flats 15% 7.5% 0	5% 5% 5% 5% 5% 5% 5% 6% 5% 6 Capital Gains Non-Filer: The liability calculated as per the First Schedule Part I Div. I or Div. II or 15% of the Gain,	Issuance of Bonus Shares Profit on debt (First Sch. Part I Div. IIIA and Part III Div.IA) Up to 5 M Prize and Winnings (First Sch. Part III Div. VI) On prize bonds and winning of crossword puzzle winnings from a raffle, lottery, prize on winning a quiz Dividend (First Sch. Part I Div. III & Part III Div. I) Received from REITS & others Received from mutual funds (debt proportion) Received from companies whose income is exempt of tax or incurring losses Rate for Profit on Debt (First Sch. Part I Div. IIIA & Part III Div. IA) Tax on profit received through government securities or bank or financial institution	10% Filer 15% Filer 15% 20% Filer 15% 25% Filer 25% Filer 25% Filer 20%	Non- filer 20% Non- filer 35% Non- filer 30% 40% Non- filer 30% 50% Non- filer 40%	
Advance tax on Seller (First Sch. Part IV Div. X) gross amount of the consideration received is below Rs. 50 Million gross amount of the consideration received is above Rs. 50 Million but not above Rs. 100 Million gross amount of the consideration received is above Rs. 100 Million Advance tax on buyer (First Sch. Part IV Div. XVIII) fair market value is below Rs. 50 Million fair market value is exceeds Rs. 50 Million fair market value is exceeds Rs. 50 Million fair market value is above Rs. 100 Million Gain on immovable property (First Sch. Part I Div. VIII) Immovable Property Where the holding period does not exceed one year Where the holding period exceeds one year but does not exceed two years Where the holding period exceeds two years but does not exceed fure years Where the holding period exceeds three years but does not exceed fure years Where the holding period exceeds three years but does not exceed four years Where the holding period exceeds three years but does not exceed four years Where the holding period exceeds four years but does not exceed four years	4.5% 5% 5.5% 1.5% 2% 2.5% Rate of Tax on pro Open Plots 15% 12.5% 10% 7.5%-	11.5% 11.5% 11.5% 11.5% 10.5% 14.5% 14.5% 14.5% 18.5% perties acquired on or b June, 2024 Constructed 15% 10% 7.50%	7. 8. 9. 4. 5. 6. Flats 15% 7.5% 0	55% 55% 55% 55% acquired on or after 1st day of July, 2024 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 Div. II or 15% of Div. II or 15% of	Issuance of Bonus Shares Profit on debt (First Sch. Part I Div. IIIA and Part III Div.IA) Up to 5 M Prize and Winnings (First Sch. Part III Div. VI) On prize bonds and winning of crossword puzzle winnings from a raffle, lottery, prize on winning a quiz Dividend (First Sch. Part I Div. III & Part III Div. I) Received from REITS & others Received from mutual funds (debt proportion) Received from companies whose income is exempt of tax or incurring losses Rate for Profit on Debt (First Sch. Part I Div. IIIA & Part III Div. IA) Tax on profit received through government securities or bank or financial institution Tax on profit received through any other channel Sec 151A Gain arising on disposal of certain debt securities (First	10% Filer 15% Filer 15% 20% Filer 15% 25% Filer 25% 15% 25% Filer 20% Filer	Non- filer 20% Non- filer 35% Non- filer 30% 40% Non- filer 30% 50% Non- filer 40% 30%	
Advance tax on Seller (First Sch. Part IV Div. X) gross amount of the consideration received is below Rs. 50 Million gross amount of the consideration received is above Rs. 50 Million but not above Rs. 100 Million gross amount of the consideration received is above Rs. 100 Million Advance tax on buyer (First Sch. Part IV Div. XVIII) fair market value is below Rs. 50 Million fair market value is below Rs. 50 Million fair market value is above Rs. 50 Million fair market value is above Rs. 100 Million Gain on immovable property (First Sch. Part I Div. VIII) Immovable Property Where the holding period does not exceed one year Where the holding period exceeds one year but does not exceed two years Where the holding period exceeds two years but does not exceed three years Where the holding period exceeds three years but does not exceed four years Where the holding period exceeds three years but does not exceed four years Where the holding period exceeds four years but does not exceed five years Where the holding period exceeds four years but does not exceed five years Where the holding period exceeds four years but does not exceed five years	4.5% 5% 5.5% 1.5% 2% 2.5% Rate of Tax on pro Open Plots 15% 12.5% 10% 7.5%- 5%	11.5% 11.5% 11.5% 11.5% 10.5% 14.5% 14.5% 18.5% 19.024 Constructed 15% 10% 7.50% 5%	7. 8. 9. 4. 5. 6. Flats 15% 7.5% 0	5% 5% 5% 5% 5% 5% 6% acquired on or after 1st day of July, 2024 Filers: 15% of Capital Gains Non-Filer: The liability calculated as per the First Schedule Part I Div. II or 15% of the Gain, whichever is	Issuance of Bonus Shares Profit on debt (First Sch. Part I Div. IIIA and Part III Div.IA) Up to 5 M Prize and Winnings (First Sch. Part III Div. VI) On prize bonds and winning of crossword puzzle winnings from a raffle, lottery, prize on winning a quiz Dividend (First Sch. Part I Div. III & Part III Div. I) Received from REITS & others Received from mutual funds (debt proportion) Received from companies whose income is exempt of tax or incurring losses Rate for Profit on Debt (First Sch. Part I Div. IIIA & Part III Div. IA) Tax on profit received through government securities or bank or financial institution Tax on profit received through any other channel Sec 151A Gain arising on disposal of certain debt securities (First Sch. Part III Div. IIIAA Gain arising on disposal of certain debt securities Return on Investment in Sukuks (First Sch. Part I Div. IIII & Part III	10% Filer 15% Filer 15% 20% Filer 15% 25% Filer 25% Filer 20% Filer 5%6 Filer Filer 5%6 Filer	Non- filer 20% Non- filer 35% Non- filer 30% 40% Non- filer 30% 50% Non- filer 40% Non- filer	
Advance tax on Seller (First Sch. Part IV Div. X) gross amount of the consideration received is above Rs. 50 Million gross amount of the consideration received is above Rs. 50 Million but not above Rs. 100 Million gross amount of the consideration received is above Rs. 100 Million drive tax on buyer (First Sch. Part IV Div. XVIII) fair market value is below Rs. 50 Million fair market value is exceeds Rs. 50 Million fair market value is exceeds Rs. 50 Million fair market value is above Rs. 100 Million Gain on immovable property (First Sch. Part I Div. VIII) Immovable Property Where the holding period does not exceed one year Where the holding period exceeds one year but does not exceed two years Where the holding period exceeds two years but does not exceed three years Where the holding period exceeds three years but does not exceed four years Where the holding period exceeds four years but does not exceed fure years Where the holding period exceeds four years but does not exceed fure years Where the holding period exceeds four years but does not exceed fure years Where the holding period exceeds four years but does not exceed five years Where the holding period exceeds five years but does not exceed six years Where the holding period exceeds five years but does not exceed six years	4.5% 5% 5.5% 1.5% 2% 2.5% Rate of Tax on pro Open Plots 15% 12.5% 10% 7.5%- 5% 2.5% 0% Disposal of Securiti	11.5% 11.5% 11.5% 11.5% 10.5% 14.5% 14.5% 19.00 10.5% 10.5% Constructed 15% 10% 7.50% 0	7. 8. 9. 4. 5. 6. Flats 15% 7.5% 0 Disposal of Secu	5% 5% 5% 5% 5% 5% 5% 5% 6% 6% 6% 6% 6% 6% 6% 6% 6% 6% 6% 6% 6%	Issuance of Bonus Shares Profit on debt (First Sch. Part I Div. IIIA and Part III Div.IA) Up to 5 M Prize and Winnings (First Sch. Part III Div. VI) On prize bonds and winning of crossword puzzle winnings from a raffle, lottery, prize on winning a quiz Dividend (First Sch. Part I Div. III & Part III Div. I) Received from REITS & others Received from mutual funds (debt proportion) Received from companies whose income is exempt of tax or incurring losses Rate for Profit on Debt (First Sch. Part I Div. IIIA & Part III Div. IA) Tax on profit received through government securities or bank or financial institution Tax on profit received through any other channel See 151A Gain arising on disposal of certain debt securities (First Sch. Part II Div. IIIA) Gain arising on disposal of certain debt securities Return on Investment in Sukuks (First Sch. Part I Div. IIIB & Part III Div.III) Received by an individual or an AOP, if the profit is less than Rs. 1	10% Filer 15% Filer 15% 20% Filer 15% 25% Filer 25% Filer 20% Filer 15% Filer 15%	Non- filer 20% Non- filer 35% Non- filer 30% 40% Non- filer 30% 50% Non- filer 40% Non- filer 40% Non- filer	
Advance tax on Seller (First Sch. Part IV Div. X) gross amount of the consideration received is below Rs. 50 Million gross amount of the consideration received is above Rs. 50 Million but not above Rs. 100 Million gross amount of the consideration received is above Rs. 100 Million gross amount of the consideration received is above Rs. 100 Million gross amount of the consideration received is above Rs. 100 Million fair market value is below Rs. 50 Million fair market value is exceeds Rs. 50 Million but does not exceed Rs. 100 Million fair market value is above Rs. 100 Million Gain on immovable property (First Sch. Part I Div. VIII) Immovable Property Where the holding period does not exceed one year Where the holding period exceeds one year but does not exceed two years Where the holding period exceeds two years but does not exceed three years Where the holding period exceeds three years but does not exceed fur years Where the holding period exceeds four years but does not exceed fure years Where the holding period exceeds four years but does not exceed fure years Where the holding period exceeds four years but does not exceed fure years Where the holding period exceeds five years but does not exceed fure years Where the holding period exceeds five years but does not exceed fure years Where the holding period exceeds five years but does not exceed five years Where the holding period exceeds five years but does not exceed five years Where the holding period exceeds five years but does not exceed five years Where the holding period exceeds five years but does not exceed five years	4.5% 5.5% 1.5% 2.5% 2.5% Rate of Tax on pro Open Plots 12.5% 10% 7.5%- 5% 2.5% 0% Disposal of Securiti Jul 2022 to	11.5% 11.5% 11.5% 11.5% 10.5% 14.5% 18.5% perties acquired on or brance, 2024 Constructed 15% 10% 7.50% 5% 0	7. 8. 9. 4. 5. 6. Flats 15% 7.5% 0 Disposal of Secu	5% 5% 5% 5% 5% acquired on or after 1st day of July, 2024 Filers: 15% of Capital Gains Non-Filer: The liability calculated as per the First Schedule Part I Div. I or 15% of the Gain, whichever is higher	Issuance of Bonus Shares Profit on debt (First Sch. Part I Div. IIIA and Part III Div.IA) Up to 5 M Prize and Winnings (First Sch. Part III Div. VI) On prize bonds and winning of crossword puzzle winnings from a raffle, lottery, prize on winning a quiz Dividend (First Sch. Part I Div. III & Part III Div. I) Received from REITS & others Received from mutual funds (debt proportion) Received from companies whose income is exempt of tax or incurring losses Rate for Profit on Debt (First Sch. Part I Div. IIIA & Part III Div. IA) Tax on profit received through government securities or bank or financial institution Tax on profit received through any other channel See 151A Gain arising on disposal of certain debt securities (First Sch. Part III Div IIIAA) Gain arising on disposal of certain debt securities Return on Investment in Sukuks (First Sch. Part I Div. IIII & Part III Div.IIII Received by an individual or an AOP, if the profit is less than Rs. I Million	10% Filer 15% Filer 15% 20% Filer 15% 25% 15% 25% Filer 15% Filer 10%	Non- filer 20% Non- filer 35% Non- filer 30% 40% Non- filer 30% 50% Non- filer 40% Non- filer 40% Non- filer 20%	
Advance tax on Seller (First Sch. Part IV Div. X) gross amount of the consideration received is above Rs. 50 Million gross amount of the consideration received is above Rs. 50 Million gross amount of the consideration received is above Rs. 100 Million gross amount of the consideration received is above Rs. 100 Million gross amount of the consideration received is above Rs. 100 Million gross amount of the consideration received is above Rs. 100 Million fair market value is below Rs. 50 Million fair market value is exceeds Rs. 50 Million fair market value is above Rs. 100 Million Gain on immovable property (First Sch. Part I Div. VIII) Immovable Property Where the holding period does not exceed one year Where the holding period exceeds one year but does not exceed two years Where the holding period exceeds two years but does not exceed three years Where the holding period exceeds three years but does not exceed four years Where the holding period exceeds four years but does not exceed four years Where the holding period exceeds five years but does not exceed four years Where the holding period exceeds five years but does not exceed five years Where the holding period exceeds five years but does not exceed five years Where the holding period exceeds five years but does not exceed five years Where the holding period exceeds five years but does not exceed six years Where the holding period exceeds five years but does not exceed six years Capital Gains on Disposal of Securities(First Sch. Part I Div. VII) Where the holding period does not exceed one year	4.5% 5.5% 1.5% 2.5% 2.5% Rate of Tax on pro Open Plots 12.5% 12.5% 7.5% 2.5% 0% Disposal of Securiti Jul 2022 to	11.5% 11.5% 11.5% 11.5% 10.5% 14.5% 14.5% 18.5% perties acquired on or b June, 2024 Constructed 15% 10% 7.50% 5% 0	7. 8. 9. 4. 5. 6. Flats 15% 7.5% 0 Disposal of Secu	5% 5% 5% 5% 5% 5% 5% 5% 6% 6% 6% 6% 6% 6% 6% 6% 6% 6% 6% 6% 6%	Issuance of Bonus Shares Profit on debt (First Sch. Part I Div. IIIA and Part III Div.IA) Up to 5 M Prize and Winnings (First Sch. Part III Div. VI) On prize bonds and winning of crossword puzzle winnings from a raffle, lottery, prize on winning a quiz Dividend (First Sch. Part I Div. III & Part III Div. I) Received from REITS & others Received from mutual funds (debt proportion) Received from companies whose income is exempt of tax or incurring losses Rate for Profit on Debt (First Sch. Part I Div. IIIA & Part III Div. IA) Tax on profit received through government securities or bank or financial institution Tax on profit received through any other channel Sec 151A Gain arising on disposal of certain debt securities (First Sch. Part III Div IIIAA Gain arising on disposal of certain debt securities Return on Investment in Sukuks (First Sch. Part I Div. IIIB & Part III Div. IIB Received by an individual or an AOP, if the profit is less than Rs. 1 Million	10% Filer 15% Filer 15% 20% Filer 15% 25% Filer 25% Filer 15% Filer 15% Filer 15% Filer 15%	Non- filer 20% Non- filer 35% Non- filer 30% 40% Non- filer 30% 50% Some filer 40% Non- filer 40% Non- filer 20% Non- filer	
Advance tax on Seller (First Sch. Part IV Div. X) gross amount of the consideration received is above Rs. 50 Million gross amount of the consideration received is above Rs. 50 Million gross amount of the consideration received is above Rs. 100 Million gross amount of the consideration received is above Rs. 100 Million gross amount of the consideration received is above Rs. 100 Million gross amount of the consideration received is above Rs. 100 Million Gross amount of the consideration received is above Rs. 100 Million fair market value is below Rs. 50 Million but does not exceed Rs. 100 Million Gain on immovable property (First Sch. Part I Div. VIII) Immovable Property Where the holding period does not exceed one year Where the holding period exceeds one year but does not exceed three years Where the holding period exceeds two years but does not exceed fure years Where the holding period exceeds three years but does not exceed fure years Where the holding period exceeds four years but does not exceed fure years Where the holding period exceeds five years but does not exceed five years Where the holding period exceeds five years but does not exceed five years Where the holding period exceeds five years but does not exceed five years Where the holding period exceeds five years but does not exceed five years Where the holding period exceeds five years but does not exceed five years Where the holding period exceeds five years but does not exceed five years Where the holding period exceeds five years but does not exceed five years Where the holding period exceeds one year but does not exceed five years Where the holding period exceeds one year but does not exceed one year	4.5% 5% 5.5% 1.5% 2% 2.5% Rate of Tax on pro Open Plots 15% 12.5% 10% 7.5% 5% 2.5% 0% Disposal of Securiti Jul 2022 to	11.5% 11.5% 11.5% 11.5% 10.5% 14.5% 14.5% 18.5% perties acquired on or b June, 2024 Constructed 15% 10% 7.50% 5% 0	7. 8. 9. 4. 5. 6. Flats 15% 7.5% 0 Disposal of Securor after 1st da	5% 5% 5% 5% 5% 5% 5% 5% 6% 5% 6 acquired on or after 1st day of July, 2024 Filers: 15% of Capital Gains Non-Filer: The liability calculated as per he First Schedule Part I Div. I or Div. II or 15% of the Gain, whichever is higher	Issuance of Bonus Shares Profit on debt (First Sch. Part I Div. IIIA and Part III Div.IA) Up to 5 M Prize and Winnings (First Sch. Part III Div. VI) On prize bonds and winning of crossword puzzle winnings from a raffle, lottery, prize on winning a quiz Dividend (First Sch. Part I Div. III & Part III Div. I) Received from REITS & others Received from mutual funds (debt proportion) Received from companies whose income is exempt of tax or incurring losses Rate for Profit on Debt (First Sch. Part I Div. IIIA & Part III Div. IA) Tax on profit received through government securities or bank or financial institution Tax on profit received through any other channel See 151A Gain arising on disposal of certain debt securities (First Sch. Part III Div IIIAA) Gain arising on disposal of certain debt securities Return on Investment in Sukuks (First Sch. Part I Div. IIII & Part III Div.IIII Received by an individual or an AOP, if the profit is less than Rs. I Million	10% Filer 15% Filer 15% 20% Filer 15% 25% 15% 25% Filer 15% Filer 10%	Non- filer 20% Non- filer 35% Non- filer 30% 40% Non- filer 30% 50% Non- filer 40% Non- filer 40% Non- filer 20%	
Advance tax on Seller (First Sch. Part IV Div. X) gross amount of the consideration received is above Rs. 50 Million gross amount of the consideration received is above Rs. 50 Million gross amount of the consideration received is above Rs. 50 Million gross amount of the consideration received is above Rs. 100 Million gross amount of the consideration received is above Rs. 100 Million Advance tax on buyer (First Sch. Part IV Div. XVIII) fair market value is below Rs. 50 Million fair market value is exceeds Rs. 50 Million but does not exceed Rs. 100 Million Gain on immovable property (First Sch. Part I Div. VIII) Immovable Property Where the holding period does not exceed one year Where the holding period exceeds one year but does not exceed three years Where the holding period exceeds two years but does not exceed four years Where the holding period exceeds frue years but does not exceed four years Where the holding period exceeds frue years but does not exceed four years Where the holding period exceeds frue years but does not exceed five years Where the holding period exceeds frue years but does not exceed five years Where the holding period exceeds frue years but does not exceed five years Where the holding period exceeds frue years but does not exceed five years Where the holding period exceeds frue years but does not exceed five years Where the holding period exceeds frue years but does not exceed five years Where the holding period exceeds frue years but does not exceed five years Where the holding period exceeds frue years Where	4.5% 5% 5.5% 1.5% 2% 2.5% Rate of Tax on pro Open Plots 15% 12.5% 10% 7.5% 5% 2.5% 0% Disposal of Securiti Jul 2022 to	11.5% 11.5% 11.5% 11.5% 10.5% 14.5% 14.5% 18.5% perties acquired on or b June, 2024 Constructed 15% 10% 7.50% 5% 0	7. 8. 9. 4. 5. 6. 6. Flats 15% 7.5% 0 - Disposal of Secur or after 1st da	5% 5% 5% 5% 5% 5% 5% 5% sequired on or after 1st day of July, 2024 Filers: 15% of Capital Gains Non-Filer: The liability calculated as per the First Schedule Part I Div. I or 15% of the Gain, whichever is higher	Issuance of Bonus Shares Profit on debt (First Sch. Part I Div. IIIA and Part III Div.IA) Up to 5 M Prize and Winnings (First Sch. Part III Div. VI) On prize bonds and winning of crossword puzzle winnings from a raffle, lottery, prize on winning a quiz Dividend (First Sch. Part I Div. III & Part III Div. I) Received from REITS & others Received from mutual funds (debt proportion) Received from companies whose income is exempt of tax or incurring losses Rate for Profit on Debt (First Sch. Part I Div. IIIA & Part III Div. IA) Tax on profit received through government securities or bank or financial institution Tax on profit received through any other channel Sec 151A Gain arising on disposal of certain debt securities (First Sch. Part III Div IIIAA Gain arising on disposal of certain debt securities Return on Investment in Sukuks (First Sch. Part I Div. IIIB & Part III Div. IIB Received by an individual or an AOP, if the profit is less than Rs. 1 Million	10% Filer 15% Filer 15% 20% Filer 15% 25% Filer 25% Filer 15% Filer 15% Filer 15% Filer 15%	Non- filer 20% Non- filer 35% Non- filer 30% 40% Non- filer 30% 50% Some filer 40% Non- filer 40% Non- filer 20% Non- filer	
Advance tax on Seller (First Sch. Part IV Div. X) gross amount of the consideration received is above Rs. 50 Million gross amount of the consideration received is above Rs. 50 Million but not above Rs. 100 Million gross amount of the consideration received is above Rs. 100 Million gross amount of the consideration received is above Rs. 100 Million gross amount of the consideration received is above Rs. 100 Million gross amount of the consideration received is above Rs. 100 Million fair market value is below Rs. 50 Million fair market value is exceeds Rs. 50 Million fair market value is above Rs. 100 Million Gain on immovable property (First Sch. Part I Div. VIII) Immovable Property Where the holding period does not exceed one year Where the holding period exceeds one year but does not exceed two years Where the holding period exceeds two years but does not exceed three years Where the holding period exceeds three years but does not exceed three years Where the holding period exceeds four years but does not exceed fur years Where the holding period exceeds five years but does not exceed five years Where the holding period exceeds five years but does not exceed five years Where the holding period exceeds five years but does not exceed five years Where the holding period exceeds five years but does not exceed six years Where the holding period exceeds six years Capital Gains on Disposal of Securities (First Sch. Part I Div. VII) Where the holding period does not exceed one year Where the holding period exceeds one year but does not exceed two years Where the holding period exceeds one year but does not exceed two years	4.5% 5% 5.5% 1.5% 2% 2.5% Rate of Tax on pro Open Plots 15% 12.5% 10% 7.5%- 5% 2.5% 0% Disposal of Security Jul 2022 to	11.5% 11.5% 11.5% 11.5% 10.5% 14.5% 14.5% 18.5% perties acquired on or b June, 2024 Constructed 15% 10% 7.50% 5% 0	7. 8. 9. 4. 5. 6. 6. Flats 15% 7.5% 0 - Disposal of Secuc or after 1st da Filers: 15% to Non-Filer: The las per the First St I or Div. IR Tor Di	5% 5% 5% 5% 5% 5% acquired on or after 1st day of July, 2024 Filers: 15% of Capital Gains higher the First Schedule Part I Div. I or 15% of the Gain, whichever is higher of Capital Gains liability calculated on yo July, 2024	Issuance of Bonus Shares Profit on debt (First Sch. Part I Div. IIIA and Part III Div.IA) Up to 5 M Prize and Winnings (First Sch. Part III Div. VI) On prize bonds and winning of crossword puzzle winnings from a raffle, lottery, prize on winning a quiz Dividend (First Sch. Part I Div. III & Part III Div. I) Received from REITS & others Received from mutual funds (debt proportion) Received from mutual funds (equity proportion) Received from companies whose income is exempt of tax or incurring losses Rate for Profit on Debt (First Sch. Part I Div. IIIA & Part III Div. IA) Tax on profit received through government securities or bank or financial institution Tax on profit received through any other channel Sec 151A Gain arising on disposal of certain debt securities (First Sch. Part III Div IIIAA Gain arising on disposal of certain debt securities Return on Investment in Sukuks (First Sch. Part I Div. IIII & Part III Div. IIII Received by an individual or an AOP, if the profit is less than Rs. 1 Million Received by company	10% Filer 15% Filer 15% 20% Filer 15% 25% 25% Filer 15% Filer 15% Filer 15% Filer 15% Filer 15% Filer 15% Filer	Non- filer 20% Non- filer 35% Non- filer 30% 40% A0% Son- filer 30% Son- filer 30% Non- filer 40% Non- filer 40% Non- filer 20% Non- filer 50%	
Advance tax on Seller (First Sch. Part IV Div. X) gross amount of the consideration received is above Rs. 50 Million gross amount of the consideration received is above Rs. 50 Million gross amount of the consideration received is above Rs. 100 Million gross amount of the consideration received is above Rs. 100 Million gross amount of the consideration received is above Rs. 100 Million gross amount of the consideration received is above Rs. 100 Million Gross amount of the consideration received is above Rs. 100 Million fair market value is below Rs. 50 Million but does not exceed Rs. 100 Million Gain on immovable property (First Sch. Part I Div. VIII) Immovable Property Where the holding period does not exceed one year Where the holding period exceeds one year but does not exceed three years Where the holding period exceeds two years but does not exceed fure years Where the holding period exceeds three years but does not exceed fure years Where the holding period exceeds four years but does not exceed fure years Where the holding period exceeds five years but does not exceed four years Where the holding period exceeds five years but does not exceed four years Where the holding period exceeds five years but does not exceed four years Where the holding period exceeds five years but does not exceed four years Where the holding period exceeds five years but does not exceed Where the holding period exceeds six years Capital Gains on Disposal of Securities (First Sch. Part I Div. VII) Where the holding period exceeds one year but does not exceed two years Where the holding period exceeds now years but does not exceed four years Where the holding period exceeds two years but does not exceed four years Where the holding period exceeds three years but does not exceed four years Where the holding period exceeds now years but does not exceed four years	4.5% 5.5% 5.5% 1.5% 2% 2.5% Rate of Tax on pro Open Plots 15% 12.5% 10% 7.5%- 5% 2.5% 0% Disposal of Securiti Jul 2022 to	11.5% 11.5% 11.5% 11.5% 10.5% 14.5% 14.5% 18.5% Poperties acquired on or be June, 2024 Constructed 15% 10% 7.50% 5% 0	7. 8. 9. 4. 5. 6. 6. Flats 15% 7.5% 0 - Disposal of Secuc or after 1st da Filers: 15% to Non-Filer: The las per the First St I or Div. IR Tor Di	5% 5% 5% 5% 5% 5% 5% 5% 5% 6% 6% 6% 6% 6% 6% 6% 6% 6% 6% 6% 6% 6%	Issuance of Bonus Shares Profit on debt (First Sch. Part I Div. IIIA and Part III Div.IA) Up to 5 M Prize and Winnings (First Sch. Part III Div. VI) On prize bonds and winning of crossword puzzle winnings from a raffle, lottery, prize on winning a quiz Dividend (First Sch. Part I Div. III & Part III Div. I) Received from REITS & others Received from mutual funds (debt proportion) Received from companies whose income is exempt of tax or incurring losses Rate for Profit on Debt (First Sch. Part I Div. IIIA & Part III Div. IA) Tax on profit received through government securities or bank or financial institution Tax on profit received through any other channel Sec 151A Gain arising on disposal of certain debt securities (First Sch. Part III Div. IIIAA Gain arising on disposal of certain debt securities Return on Investment in Sukuks (First Sch. Part I Div. IIIB & Part III Div. IB) Received by an individual or an AOP, if the profit is less than Rs. 1 Million Received by company Tax on sale- specified sector (First Sch. Part IV Div. XIV and XV)	10% Filer 15% Filer 15% 20% Filer 15% 25% 15% 25% Filer 10% 15% Filer 15% Filer 15% Filer 15% Filer 15% Filer	Non- filer 20% Non- filer 35% Non- filer 30% 40% 40% Son- filer 30% 50% Non- filer 40% Non- filer 40% Non- filer 20% Non- filer 20% Non- filer	
Advance tax on Seller (First Sch. Part IV Div. X) gross amount of the consideration received is above Rs. 50 Million gross amount of the consideration received is above Rs. 50 Million but not above Rs. 100 Million gross amount of the consideration received is above Rs. 100 Million gross amount of the consideration received is above Rs. 100 Million driver and the consideration received is above Rs. 100 Million fair market value is below Rs. 50 Million fair market value is exceeds Rs. 50 Million but does not exceed Rs. 100 Million fair market value is above Rs. 100 Million Gain on immovable property (First Sch. Part I Div. VIII) Immovable Property Where the holding period does not exceed one year Where the holding period exceeds one year but does not exceed three years Where the holding period exceeds two years but does not exceed four years Where the holding period exceeds three years but does not exceed four years Where the holding period exceeds four years but does not exceed five years Where the holding period exceeds five years but does not exceed five years Where the holding period exceeds five years but does not exceed five years Where the holding period exceeds five years but does not exceed five years Where the holding period exceeds five years but does not exceed five years Where the holding period exceeds five years but does not exceed two years Where the holding period exceeds one year but does not exceed five years Where the holding period exceeds one year but does not exceed two years Where the holding period exceeds two years but does not exceed two years Where the holding period exceeds two years but does not exceed five years Where the holding period exceeds two years but does not exceed five years Where the holding period exceeds four years but does not exceed five years Where the holding period exceeds four years but does not exceed five years Where the holding period exceeds four years but does not exceed five years	4.5% 5% 5.5% 1.5% 2.5% 2.5% Rate of Tax on pro Open Plots 15% 12.5% 10% 7.5%- 5% 2.5% 0% Disposal of Securiti Jul 2022 te	11.5% 11.5% 11.5% 11.5% 11.5% 11.5% 14.5% 14.5% 18.5% Perties acquired on or b June, 2024 Constructed 15% 10% 7.50% 5% 0	7. 8. 9. 4. 5. 6. 6. Flats 15% 7.5% 0 - Disposal of Secuc or after 1st da Filers: 15% to Non-Filer: The las per the First St I or Div. IR Tor Di	5% 5% 5% 5% 5% 5% acquired on or after 1st day of July, 2024 Filers: 15% of Capital Gains higher the First Schedule Part I Div. I or 15% of the Gain, whichever is higher of Capital Gains liability calculated on yo July, 2024	Issuance of Bonus Shares Profit on debt (First Sch. Part I Div. IIIA and Part III Div.IA) Up to 5 M Prize and Winnings (First Sch. Part III Div. VI) On prize bonds and winning of crossword puzzle winnings from a raffle, lottery, prize on winning a quiz Dividend (First Sch. Part I Div. III & Part III Div. I) Received from REITS & others Received from mutual funds (debt proportion) Received from companies whose income is exempt of tax or incurring losses Rate for Profit on Debt (First Sch. Part I Div. IIIA & Part III Div. IA) Tax on profit received through government securities or bank or financial institution Tax on profit received through any other channel Sec 151A Gain arising on disposal of certain debt securities (First Sch. Part III Div. IIIAA Gain arising on disposal of certain debt securities Return on Investment in Sukuks (First Sch. Part I Div. IIII & Part III Div.IIB) Received by an individual or an AOP, if the profit is less than Rs. 1 Million Received by an individual or an AOP, if the profit is more than Rs. 1 Million Received by company Tax on sale- specified sector (First Sch. Part IV Div. XIV and XV) Sale to distributors, dealers and wholesalers (Div. XIV)	10% Filer 15% Filer 15% 20% Filer 15% 25% Filer 15% 25% Filer 20% Filer 10% Filer 10% Filer 10% Filer 10% 12.5%	Non- filer 20% Non- filer 35% Non- filer 30% 40% Non- filer 30% 50% Non- filer 40% Non- filer 20% Non- filer 20% Non- filer 20% Non- filer 20% Son- filer 20% Son- filer 20%	
Advance tax on Seller (First Sch. Part IV Div. X) gross amount of the consideration received is above Rs. 50 Million gross amount of the consideration received is above Rs. 50 Million but not above Rs. 100 Million gross amount of the consideration received is above Rs. 100 Million but not above Rs. 100 Million gross amount of the consideration received is above Rs. 100 Million Advance tax on buyer (First Sch. Part IV Div. XVIII) fair market value is below Rs. 50 Million fair market value is exceeds Rs. 50 Million fair market value is above Rs. 100 Million Gain on immovable property (First Sch. Part I Div. VIII) Immovable Property Where the holding period does not exceed one year Where the holding period exceeds one year but does not exceed four years Where the holding period exceeds two years but does not exceed four years Where the holding period exceeds fure years but does not exceed fure years Where the holding period exceeds five years but does not exceed five years Where the holding period exceeds five years but does not exceed five years Where the holding period exceeds five years but does not exceed five years Where the holding period exceeds five years but does not exceed six years Where the holding period exceeds five years but does not exceed six years Where the holding period exceeds five years but does not exceed two years Where the holding period exceeds two years but does not exceed two years Where the holding period exceeds one year but does not exceed two years Where the holding period exceeds two years but does not exceed two years Where the holding period exceeds five years but does not exceed two years Where the holding period exceeds five years but does not exceed two years Where the holding period exceeds five years but does not exceed two years Where the holding period exceeds five years but does not exceed two years Where the holding period exceeds five years but does not exceed two years Where the holding period exceeds five years but does not exceed six years	4.5% 5% 5.5% 1.5% 2% 2.5% Rate of Tax on pro Open Plots 15% 12.5% 10% 7.5%- 5% 2.5% 0% Disposal of Securiti Jul 2022 to	11.5% 11.5% 11.5% 11.5% 11.5% 10.5% 14.5% 14.5% 10.5% Constructed 15% 10% 7.50% 0 es Acquired between 1 30 Jun 2024 15% 2.5% 10%	7. 8. 9. 4. 5. 6. 6. Flats 15% 7.5% 0 - Disposal of Secuc or after 1st da Filers: 15% to Non-Filer: The las per the First St I or Div. IR Tor Di	5% 5% 5% 5% 5% 5% acquired on or after 1st day of July, 2024 Filers: 15% of Capital Gains higher the First Schedule Part I Div. I or 15% of the Gain, whichever is higher of Capital Gains liability calculated on yo July, 2024	Issuance of Bonus Shares Profit on debt (First Sch. Part I Div. IIIA and Part III Div.IA) Up to 5 M Prize and Winnings (First Sch. Part III Div. VI) On prize bonds and winning of crossword puzzle winnings from a raffle, lottery, prize on winning a quiz Dividend (First Sch. Part I Div. III & Part III Div. I) Received from REITS & others Received from mutual funds (debt proportion) Received from companies whose income is exempt of tax or incurring losses Rate for Profit on Debt (First Sch. Part I Div. IIIA & Part III Div. IA) Tax on profit received through government securities or bank or financial institution Tax on profit received through any other channel See 151A Gain arising on disposal of certain debt securities (First Sch. Part II Div.III) Gain arising on disposal of certain debt securities Return on Investment in Sukuks (First Sch. Part I Div. IIIB & Part III Div.III) Received by an individual or an AOP, if the profit is less than Rs. I Million Received by an individual or an AOP, if the profit is more than Rs. I Million Received by company Tax on sale- specified sector (First Sch. Part IV Div. XIV and XV) Sale to distributors, dealers and wholesalers (Div. XIV)	10% Filer 15% Filer 15% 20% Filer 15% 25% Filer 15% 25% Filer 10% 15% Filer 10% Filer 10% Filer 10% Filer 10% 12.5% Filer 10% 12.5% 15% 15% 10% 10% 10% 10% 10% 10% 10% 10% 10% 10	Non- filer 20% Non- filer 35% Non- filer 30% 40% Non- filer 30% 50% Some filer 40% Non- filer 40% Non- filer 20%	
Advance tax on Seller (First Sch. Part IV Div. X) gross amount of the consideration received is above Rs. 50 Million gross amount of the consideration received is above Rs. 50 Million gross amount of the consideration received is above Rs. 100 Million gross amount of the consideration received is above Rs. 100 Million gross amount of the consideration received is above Rs. 100 Million gross amount of the consideration received is above Rs. 100 Million fair market value is below Rs. 50 Million fair market value is exceeds Rs. 50 Million fair market value is above Rs. 100 Million Gain on immovable property (First Sch. Part I Div. VIII) Immovable Property Where the holding period does not exceed one year Where the holding period exceeds one year but does not exceed two years Where the holding period exceeds two years but does not exceed fure years Where the holding period exceeds four years but does not exceed fure years Where the holding period exceeds four years but does not exceed fure years Where the holding period exceeds five years but does not exceed fure years Where the holding period exceeds five years but does not exceed fure years Where the holding period exceeds five years but does not exceed fure years Where the holding period exceeds five years but does not exceed five years Where the holding period exceeds five years but does not exceed where the holding period exceeds wo years but does not exceed two years Where the holding period dexceeds two years but does not exceed two years Where the holding period exceeds two years but does not exceed fure years Where the holding period exceeds four years but does not exceed fure years Where the holding period exceeds four years but does not exceed fure years Where the holding period exceeds four years but does not exceed fure years Where the holding period exceeds four years but does not exceed fure years Where the holding period exceeds four years but does not exceed fure years Where the holding period exceeds four years but does not exceed fure years	4.5% 5.5% 5.5% 2% 2.5% Rate of Tax on pro Open Plots 15% 12.5% 10% 7.5%- 5% 2.5% 0% Disposal of Securiti Jul 2022 to	11.5% 11.5% 11.5% 11.5% 11.5% 11.5% 14.5% 14.5% 18.5% perties acquired on or b June, 2024 Constructed 15% 10% 7.50% 5% 0 es Acquired between 1 30 Jun 2024 15% 2.5% 10% 5% 5%	7. 8. 9. 9. 4. 5. 6. 6. effore 30th day of Flats 15% 7.5% 0 Disposal of Securor after 1st day Non-Filer: The I as per the Filer Size I or Div. II or I whicheve	5% 5% 5% 5% 5% 5% acquired on or after 1st day of July, 2024 Filers: 15% of Capital Gains higher the First Schedule Part I Div. I or 15% of the Gain, whichever is higher of Capital Gains liability calculated on yo July, 2024	Issuance of Bonus Shares Profit on debt (First Sch. Part I Div. IIIA and Part III Div.IA) Up to 5 M Prize and Winnings (First Sch. Part III Div. VI) On prize bonds and winning of crossword puzzle winnings from a raffle, lottery, prize on winning a quiz Dividend (First Sch. Part I Div. III & Part III Div. I) Received from REITS & others Received from mutual funds (debt proportion) Received from companies whose income is exempt of tax or incurring losses Rate for Profit on Debt (First Sch. Part I Div. IIIA & Part III Div. IA) Tax on profit received through government securities or bank or financial institution Tax on profit received through any other channel Sec 151A Gain arising on disposal of certain debt securities (First Sch. Part III Div. IIIAA Gain arising on disposal of certain debt securities Return on Investment in Sukuks (First Sch. Part I Div. IIIB & Part III Div.IIB) Received by an individual or an AOP, if the profit is less than Rs. 1 Million Received by an individual or an AOP, if the profit is more than Rs. 1 Million Received by company Tax on sale- specified sector (First Sch. Part IV Div. XIV and XV) Sale to distributors, dealers and wholesalers (Div. XIV) other than fertilizers (Div. XIV)	10% Filer 15% Filer 15% 20% Filer 15% 25% 15% 25% Filer 15% Filer 10% Filer 10% Filer 10% 12.5% Filer 10% 12.5% 15% 15% Filer 10% 12.5% 15% 15% 15% 15% 15% 15% 15% 15% 15% 1	Non- filer 20% Non- filer 35% Non- filer 30% 40% Non- filer 30% 50% Some filer 40% Non- filer 40% Non- filer 20% Non- filer 20% Non- filer 20% Non- filer 20% 25% Non- filer 20% 25% Non- filer 20% Non- filer 20% 25% Non- filer 20% Non- filer	
Advance tax on Seller (First Sch. Part IV Div. X) gross amount of the consideration received is above Rs. 50 Million gross amount of the consideration received is above Rs. 50 Million gross amount of the consideration received is above Rs. 100 Million gross amount of the consideration received is above Rs. 100 Million Advance tax on buyer (First Sch. Part IV Div. XVIII) fair market value is below Rs. 50 Million fair market value is exceeds Rs. 50 Million but does not exceed Rs. 100 Million Gain on immovable property (First Sch. Part I Div. VIII) Immovable Property Where the holding period does not exceed one year Where the holding period exceeds one year but does not exceed three years Where the holding period exceeds two years but does not exceed fure years Where the holding period exceeds three years but does not exceed fure years Where the holding period exceeds four years but does not exceed fure years Where the holding period exceeds four years but does not exceed fure years Where the holding period exceeds four years but does not exceed fure years Where the holding period exceeds four years but does not exceed fure years Where the holding period exceeds four years but does not exceed fure years Where the holding period exceeds four years but does not exceed fure years Where the holding period exceeds four years but does not exceed fure years Where the holding period does not exceed one year Where the holding period does not exceed one year Where the holding period does not exceed one year Where the holding period exceeds one year but does not exceed fure years Where the holding period exceeds no year but does not exceed fure years Where the holding period exceeds four years but does not exceed fure years Where the holding period exceeds four years but does not exceed fure years Where the holding period exceeds four years but does not exceed fure years Where the holding period exceeds four years but does not exceed fure years Where the holding period exceeds four years but does not exceed fure years Where	4.5% 5.5% 5.5% 2% 2.5% Rate of Tax on pro Open Plots 15% 12.5% 10% 7.5%- 5% 2.5% 0% Disposal of Securiti Jul 2022 to	11.5% 11.5% 11.5% 11.5% 11.5% 11.5% 14.5% 14.5% 18.5% Perties acquired on or b June, 2024 Constructed 15% 10% 7.50% 5% 0 es Acquired between 1 5 30 Jun 2024 15% 2.5% 10% 55%	7. 8. 9. 4. 5. 6. efore 30th day of Flats 15% 7.5% 0 Disposal of Securor after 1st day Non-Filer: The last per the First St. I or Div. II or I whicheve	5% 5% 5% 5% 5% 5% 5% 5% 5% 6% 6% 6% 6% 6% 6% 6% 6% 6% 6% 6% 6% 6%	Issuance of Bonus Shares Profit on debt (First Sch. Part I Div. IIIA and Part III Div.IA) Up to 5 M Prize and Winnings (First Sch. Part III Div. VI) On prize bonds and winning of crossword puzzle winnings from a raffle, lottery, prize on winning a quiz Dividend (First Sch. Part I Div. III & Part III Div. I) Received from REITS & others Received from mutual funds (debt proportion) Received from companies whose income is exempt of tax or incurring losses Rate for Profit on Debt (First Sch. Part I Div. IIIA & Part III Div. IA) Tax on profit received through government securities or bank or financial institution Tax on profit received through any other channel Sec 151A Gain arising on disposal of certain debt securities (First Sch. Part III Div. IIIAA Gain arising on disposal of certain debt securities Return on Investment in Sukuks (First Sch. Part I Div. IIII & Part III Div.III) Received by an individual or an AOP, if the profit is less than Rs. 1 Million Received by an individual or an AOP, if the profit is more than Rs. 1 Million Received by an individual or an AOP, if the profit is more than Rs. 1 Million Received by an individual or an AOP, if the profit is more than Rs. 1 Million Received by an individual or an AOP, if the profit is more than Rs. 1 Million Received by an individual or an AOP, if the profit is more than Rs. 1 Million Received by an individual or an AOP, if the profit is more than Rs. 1 Million Received by an individual or an AOP, if the profit is more than Rs. 1 Million Received by an individual or an AOP, if the profit is more than Rs. 1 Million Received by an individual or an AOP, if the profit is more than Rs. 1 Million Received by an individual or an AOP, if the profit is more than Rs. 1 Million Received by an individual or an AOP, if the profit is more than Rs. 1 Million Received by an individual or an AOP, if the profit is more than Rs. 1	10% Filer 15% Filer 15% 20% Filer 15% 25% 15% 25% Filer 15% 15% Filer 10% 12.5% Filer 10% 12.5% 12.5% Filer 10% 12.5% 12.5% Filer 10% 12.5% 12.5%	Non- filer 20% Non- filer 35% Non- filer 30% 40% Non- filer 30% 50% Some filer 40% Non- filer 40% Non- filer 20% Non- filer 20% Non- filer 20% 25% Non- filer 20% 25% Non- filer 20% 25% Non- filer 20% 25%	
Advance tax on Seller (First Sch. Part IV Div. X) gross amount of the consideration received is above Rs. 50 Million gross amount of the consideration received is above Rs. 50 Million but not above Rs. 100 Million gross amount of the consideration received is above Rs. 100 Million but not above Rs. 100 Million gross amount of the consideration received is above Rs. 100 Million Advance tax on buyer (First Sch. Part IV Div. XVIII) fair market value is below Rs. 50 Million fair market value is exceeds Rs. 50 Million fair market value is above Rs. 100 Million Gain on immovable property (First Sch. Part I Div. VIII) Immovable Property Where the holding period does not exceed one year Where the holding period exceeds one year but does not exceed four years Where the holding period exceeds two years but does not exceed four years Where the holding period exceeds fure years but does not exceed fure years Where the holding period exceeds four years but does not exceed fure years Where the holding period exceeds five years but does not exceed five years Where the holding period exceeds five years but does not exceed five years Where the holding period exceeds five years but does not exceed five years Where the holding period exceeds five years but does not exceed five years Where the holding period exceeds five years but does not exceed five years Where the holding period exceeds five years but does not exceed two years Where the holding period exceeds one year but does not exceed two years Where the holding period exceeds five years but does not exceed two years Where the holding period exceeds five years but does not exceed two years Where the holding period exceeds five years but does not exceed two years Where the holding period exceeds five years but does not exceed two years Where the holding period exceeds five years but does not exceed two years Where the holding period exceeds five years but does not exceed two years Where the holding period exceeds five years but does not exceed two years Where the holding pe	4.5% 5.5% 5.5% 2% 2.5% Rate of Tax on pro Open Plots 15% 12.5% 10% 7.5%- 5% 2.5% 0% Disposal of Securiti Jul 2022 to	11.5% 11.5% 11.5% 11.5% 11.5% 14.5% 14.5% 14.5% 10.5% Constructed 15% 10% 7.50% 0 es Acquired between 1 30 Jun 2024 15% 2.5% 10% 7.5% 59%	7. 8. 9. 4. 5. 6. Flats 15% 7.5% 0 Disposal of Securor after 1st data of the First Science of the F	5% 5% 5% 5% 5% 5% 5% 5% 5% 6% 6% 6% 6% 6% 6% 6% 6% 6% 6% 6% 6% 6%	Issuance of Bonus Shares Profit on debt (First Sch. Part I Div. IIIA and Part III Div.IA) Up to 5 M Prize and Winnings (First Sch. Part III Div. VI) On prize bonds and winning of crossword puzzle winnings from a raffle, lottery, prize on winning a quiz Dividend (First Sch. Part I Div. III & Part III Div. I) Received from REITS & others Received from mutual funds (debt proportion) Received from companies whose income is exempt of tax or incurring losses Rate for Profit on Debt (First Sch. Part I Div. IIIA & Part III Div. IA) Tax on profit received through government securities or bank or financial institution Tax on profit received through any other channel See 151A Gain arising on disposal of certain debt securities (First Sch. Part II Div. III) Received by an individual or an AOP, if the profit is less than Rs. 1 Million Received by an individual or an AOP, if the profit is more than Rs. 1 Million Received by an individual or an AOP, if the profit is less than Rs. 1 Million Received by an individual or an AOP, if the profit is less than Rs. 1 Million Received by an individual or an AOP, if the profit is less than Rs. 1 Million Received by an individual or an AOP, if the profit is less than Rs. 1 Million Received by an individual or an AOP, if the profit is less than Rs. 1 Million Received by ompany Tax on sale- specified sector (First Sch. Part IV Div. XIV and XV) Sale of Distributors of Fertilizer (Div. XIV) Advance tax on sale by auctions (First Sch. Part IV Div. VIII)	10% Filer 15% Filer 15% 20% Filer 15% 25% Filer 15% 25% Filer 15% 15% 15% Filer 0.25% Filer 10% 12.5% 12.5% Filer 10% 12.5% Filer 10% 12.5% Filer 10% 12.5% Filer 10% 15% 15% 15% 15% 15% 15% 15% 15% 15% 15	Non- filer 20% Non- filer 35% Non- filer 30% 40% Non- filer 30% 50% Non- filer 40% 30% Non- filer 20% Non- filer 20% Non- filer 20% 25% Non- filer 20% Non- filer	
Advance tax on Seller (First Sch. Part IV Div. X) gross amount of the consideration received is above Rs. 50 Million gross amount of the consideration received is above Rs. 50 Million but not above Rs. 100 Million gross amount of the consideration received is above Rs. 100 Million but not above Rs. 100 Million gross amount of the consideration received is above Rs. 100 Million Advance tax on buyer (First Sch. Part IV Div. XVIII) fair market value is below Rs. 50 Million fair market value is exceeds Rs. 50 Million fair market value is exceeds Rs. 50 Million Gain on immovable property (First Sch. Part I Div. VIII) Immovable Property Where the holding period does not exceed one year Where the holding period exceeds one year but does not exceed three years Where the holding period exceeds two years but does not exceed four years Where the holding period exceeds five years but does not exceed fuve years Where the holding period exceeds four years but does not exceed fure years Where the holding period exceeds five years but does not exceed five years Where the holding period exceeds five years but does not exceed five years Where the holding period exceeds five years but does not exceed five years Where the holding period exceeds five years but does not exceed five years Where the holding period exceeds five years but does not exceed five years Where the holding period exceeds five years but does not exceed five years Where the holding period exceeds five years but does not exceed fure years Where the holding period exceeds five years but does not exceed fure years Where the holding period exceeds five years but does not exceed five years Where the holding period exceeds five years but does not exceed five years Where the holding period exceeds five years but does not exceed five years Where the holding period exceeds five years but does not exceed five years Where the holding period exceeds five years but does not exceed five years Where the holding period exceeds five years but does not exceed five years Where t	4.5% 5.5% 5.5% 2% 2.5% Rate of Tax on pro Open Plots 15% 12.5% 10% 7.5%- 5% 2.5% 0% Disposal of Securiti Jul 2022 to	11.5% 11.5% 11.5% 11.5% 11.5% 11.5% 14.5% 14.5% 18.5% 18.5% Porties acquired on or b June, 2024 Constructed 15% 10% 7.50% 5% 0	7. 8. 9. 4. 5. 6. Flats 15% 7.5% 0 Disposal of Securor after 1st data of the First Science of the F	5% 5% 5% 5% 5% 5% 5% 5% 5% 6% 6% 6% 6% 6% 6% 6% 6% 6% 6% 6% 6% 6%	Issuance of Bonus Shares Profit on debt (First Sch. Part I Div. IIIA and Part III Div.IA) Up to 5 M Prize and Winnings (First Sch. Part I III Div. VI) On prize bonds and winning of crossword puzzle winnings from a raffle, lottery, prize on winning a quiz Dividend (First Sch. Part I Div. III & Part III Div. I) Received from REITS & others Received from mutual funds (debt proportion) Received from mutual funds (debt proportion) Received from companies whose income is exempt of tax or incurring losses Rate for Profit on Debt (First Sch. Part I Div. IIIA & Part III Div. IA) Tax on profit received through government securities or bank or financial institution Tax on profit received through any other channel See 151A Gin arising on disposal of certain debt securities (First Sch. Part III Div. IIIA & Gain arising on disposal of certain debt securities (First Sch. Part III Div. IIIB) Received by an individual or an AOP, if the profit is less than Rs. I Million Received by an individual or an AOP, if the profit is more than Rs. 1 Million Received by an individual or an AOP, if the profit is loss than Rs. 1 Million Received by company Tax on sale- specified sector (First Sch. Part IV Div. XIV and XV) Sale to distributors, dealers and wholesalers (Div. XIV) Sale of Distributors of Fertilizer (Div. XIV) Advance tax on sale by auctions (First Sch. Part IV Div. VIII) Advance tax on sales immovable property by auction	10% Filer 15% Filer 15% 20% Filer 15% 25% 15% 25% Filer 20% 15% Filer 10% 15% Filer 10% 10.5% Filer 10% 10.5% Filer 10%	Non- filer 20% Non- filer 35% Non- filer 30% 40% 40% Non- filer 30% 50% Non- filer 40% 30% Non- filer 40% Non- filer 20% Non- filer 20% 25% Non- filer 2% Non- filer 10% 2% Non- filer	
Advance tax on Seller (First Sch. Part IV Div. X) gross amount of the consideration received is above Rs. 50 Million gross amount of the consideration received is above Rs. 50 Million but not above Rs. 100 Million gross amount of the consideration received is above Rs. 100 Million but not above Rs. 100 Million gross amount of the consideration received is above Rs. 100 Million Advance tax on buyer (First Sch. Part IV Div. XVIII) fair market value is below Rs. 50 Million fair market value is exceeds Rs. 50 Million fair market value is above Rs. 100 Million Gain on immovable property (First Sch. Part I Div. VIII) Immovable Property Where the holding period does not exceed one year Where the holding period exceeds one year but does not exceed four years Where the holding period exceeds two years but does not exceed four years Where the holding period exceeds four years but does not exceed fure years Where the holding period exceeds five years but does not exceed five years Where the holding period exceeds five years but does not exceed five years Where the holding period exceeds five years but does not exceed five years Where the holding period exceeds five years but does not exceed five years Where the holding period exceeds five years but does not exceed five years Where the holding period exceeds five years but does not exceed five years Where the holding period exceeds one year but does not exceed fuve years Where the holding period exceeds two years but does not exceed fuve years Where the holding period exceeds five years but does not exceed fuve years Where the holding period exceeds five years but does not exceed fuve years Where the holding period exceeds five years but does not exceed fuve years Where the holding period exceeds five years but does not exceed fuve years Where the holding period exceeds five years but does not exceed fuve years Where the holding period exceeds five years but does not exceed fuve years Where the holding period exceeds five years but does not exceed fuve years Where the ho	4.5% 5% 5.5% 1.5% 2% 2.5% Rate of Tax on pro Open Plots 15% 12.5% 10% 7.5%- 5% 0% Disposal of Securiti Jul 2022 to	11.5% 11.5% 11.5% 11.5% 11.5% 10.5% 14.5% 14.5% 18.5% 19.6 Constructed 15% 10% 7.50% 5% 0	7. 8. 9. 4. 5. 6. 6. 7.5% 7.5% 0 - Disposal of Securor after 1st da Filers: 15% o Non-Filer: The last per the First St. I or Div. II or I whicheve	5% 5% 5% 5% 5% acquired on or after 1st day of July, 2024 Filers: 15% of Capital Gains Hability calculated as per the First Schedule Part I Div. I or 15% of the Gain, whichever is higher for Acquired on the Gain, whichever is higher the Gain, which was the Gain	Issuance of Bonus Shares Profit on debt (First Sch. Part I Div. IIIA and Part III Div.IA) Up to 5 M Prize and Winnings (First Sch. Part III Div. VI) On prize bonds and winning of crossword puzzle winnings from a raffle, Lottery, prize on winning a quiz Dividend (First Sch. Part I Div. III & Part III Div. I) Received from REITS & others Received from mutual funds (debt proportion) Received from mutual funds (quity proportion) Received from companies whose income is exempt of tax or incurring losses Rate for Profit on Debt (First Sch. Part I Div. IIIA & Part III Div. IA) Tax on profit received through government securities or bank or financial institution Tax on profit received through any other channel Sec 151A Gain arising on disposal of certain debt securities (First Sch. Part III Div. IIIAA Gain arising on disposal of certain debt securities Return on Investment in Sukuks (First Sch. Part I Div. IIII & Part III Div.IIIA) Received by an individual or an AOP, if the profit is less than Rs. 1 Million Received by company Tax on sale- specified sector (First Sch. Part IV Div. XIV and XV) Sale to distributors, dealers and wholesalers (Div. XIV) Tax on sale to retailers- Others (Div. XIV) Advance tax on sale by auctions (First Sch. Part IV Div. VIII) Advance tax on sales immovable property by auction Advance Tax on the Debit/Credit Card (First Sch. Part IV Div. XXVIII)	10% Filer 15% Filer 15% 20% Filer 15% 25% 15% 25% Filer 20% 15% Filer 20% 15% Filer 10% 12.5% 25% Filer 10% 12.5% 5% Filer 10% 12.5% 12.5% Filer 10% 12.5% 12.5% Filer 10% 12.5% Filer 10% 12.5% 10% Filer 10% 10.5% Filer 10%	Non- filer 20% Non- filer 35% Non- filer 30% 40% A0% Son- filer 30% Son- filer 30% Non- filer 40% Non- filer 20% Non- filer 20% Son- filer 20% Non- filer	
Advance tax on Seller (First Sch. Part IV Div. X) gross amount of the consideration received is above Rs. 50 Million gross amount of the consideration received is above Rs. 50 Million but not above Rs. 100 Million gross amount of the consideration received is above Rs. 100 Million but not above Rs. 100 Million gross amount of the consideration received is above Rs. 100 Million Advance tax on buyer (First Sch. Part IV Div. XVIII) fair market value is below Rs. 50 Million fair market value is exceeds Rs. 50 Million fair market value is exceeds Rs. 50 Million Gain on immovable property (First Sch. Part I Div. VIII) Immovable Property Where the holding period does not exceed one year Where the holding period exceeds one year but does not exceed three years Where the holding period exceeds two years but does not exceed four years Where the holding period exceeds five years but does not exceed fuve years Where the holding period exceeds four years but does not exceed fure years Where the holding period exceeds five years but does not exceed five years Where the holding period exceeds five years but does not exceed five years Where the holding period exceeds five years but does not exceed five years Where the holding period exceeds five years but does not exceed five years Where the holding period exceeds five years but does not exceed five years Where the holding period exceeds five years but does not exceed five years Where the holding period exceeds five years but does not exceed fure years Where the holding period exceeds five years but does not exceed fure years Where the holding period exceeds five years but does not exceed five years Where the holding period exceeds five years but does not exceed five years Where the holding period exceeds five years but does not exceed five years Where the holding period exceeds five years but does not exceed five years Where the holding period exceeds five years but does not exceed five years Where the holding period exceeds five years but does not exceed five years Where t	4.5% 5.5% 5.5% 2% 2.5% Rate of Tax on pro Open Plots 15% 12.5% 10% 7.5%- 5% 2.5% 0% Disposal of Securiti Jul 2022 to	11.5% 11.5% 11.5% 11.5% 11.5% 11.5% 14.5% 14.5% 18.5% 18.5% Porties acquired on or b June, 2024 Constructed 15% 10% 7.50% 5% 0	7. 8. 9. 4. 5. 6. 6. efore 30th day of Flats 15% 7.5% 0 Disposal of Securor after 1st da Filers: 15% o Non-Filer: The 1st part of the securor after 1st da Filers: 15% o Non-Filer: The 1st part of the First St. I or Div. II or I whicheve	5% 5% 5% 5% 5% 5% 5% 5% 5% 6% 6% 6% 6% 6% 6% 6% 6% 6% 6% 6% 6% 6%	Issuance of Bonus Shares Profit on debt (First Sch. Part I Div. IIIA and Part III Div.IA) Up to 5 M Prize and Winnings (First Sch. Part III Div. VI) On prize bonds and winning of crossword puzzle winnings from a raffle, lottery, prize on winning a quiz Dividend (First Sch. Part I Div. III & Part III Div. I) Received from REITS & others Received from mutual funds (debt proportion) Received from mutual funds (debt proportion) Received from companies whose income is exempt of tax or incurring losses Rate for Profit on Debt (First Sch. Part I Div. IIIA & Part III Div. IA) Tax on profit received through government securities or bank or financial institution Tax on profit received through any other channel Sec 151A Gain arising on disposal of certain debt securities (First Sch. Part III Div. III) Received by an individual or an AOP, if the profit is less than Rs. I Million Received by an individual or an AOP, if the profit is more than Rs. I Million Received by an individual or an AOP, if the profit is more than Rs. I Million Received by an individual or an AOP, if the profit is more than Rs. I Million Received by an individual or an AOP, if the profit is more than Rs. I Million Received by an individual or an AOP, if the profit is more than Rs. I Million Received by an individual or an AOP, if the profit is more than Rs. I Million Received by an individual or an AOP, if the profit is more than Rs. I Million Received by an individual or an AOP, if the profit is more than Rs. I Million Received by an individual or an AOP, if the profit is more than Rs. I Million Received by an individual or an AOP, if the profit is more than Rs. I Million Received by an individual or an AOP, if the profit is more than Rs. I Million Received by an individual or an AOP, if the profit is more than Rs. I Million Received by an individual or an AOP, if the profit is more than Rs. I Million Received by an individual or an AOP, if the profit is more than Rs. I Million	10% Filer 15% Filer 15% 20% Filer 15% 25% 15% 25% Filer 20% 15% Filer 10% 15% Filer 10% 10.5% Filer 10% 10.5% Filer 10%	Non- filer 20% Non- filer 35% Non- filer 30% 40% 40% Non- filer 30% 50% Son- filer 40% 30% Non- filer 40% Non- filer 20%	



DEXTER CONSULTANTS

INCOME TAX CARD FOR TAX YEAR 2025-26

				U	odated through Fi	nance Act 202		
General Tax Rates				Withholding and Advance Tax Rates				
nutual fund or a collective investment scheme or a REIT scheme (Other Fund)	15%	15%	25%	Commission/Discount to Petrol Pump Operators on Petroleum Products	12%	24%		
f dividend receipts of the fund are less than capital gains		20%		Advance Tax On Cash Withdrawal (Section 231AB)	Filer	Non- filer		
Felephone Users (First Sch. Part IV Div. V)		Tax Rate	2S	Tax on cash withdrawal from bank on 50,000/- and above	0%	0.8%		
Telephone Subscriber (Other than Mobile Phone) exceeding Rs.		10% on exceedir	ng amount	Exports of IT Services (First Sch. Part III Div. IVA)	Filer	Non- filer		
nternet, Mobile telephone and pre-paid internet or telephone card	15%			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			
Tax at Import stage (First Sch. Part II)	F	iler	Non- filer	Other cases	1%	1% N/A		
Persons importing goods classified in Part I of the Twelfth Sch.		1%	0%	Exports (First Sch. Part III Div. IV)	Filer	Non- filer		
Persons importing goods classified in Part II of the Twelfth Sch.	2%		0%	Export of Goods by exporter	1%	N/A		
Persons importing goods classified in Part III of the Twelfth Sch.	5.5%		0%	Rate of Tax on Certain Payments (First Sch. Part I Div. IV)	Filer	Non- filer		
f the importer is commercial for the goods specified in Part III of he Twelfth Sch.	4%		0%	Royalty	15%	30%		
Advance Tax on Purchase, Registration and Transfer of Motor Veh	icles (First Sch. Part I	Fee for Technical Services and fee of offshore digital services	15%	3				
Engine Capacity	F	iler	Non- filer	Functions and Gatherings (First Sch. Part IV Div. XI)	Filer	Non- filer		
pto 850cc	0.5% of	f the value	1% of the value	functions and gatherings	10%			
51cc to 1000cc	1% of	the value	2% of the value	Advance Tax on Purchase, Registration and Transfer of Motor Vehicles (First Sch. Part IV Div. VII)				
001cc to 1300cc	1.5% of	f the value	3% of the value	Engine Capacity	Filer	Non- filer		
301cc to 1600cc	2% of the value		4% of the value	2001cc to 2500cc	7% of the Value	14% of the Va		
601cc to 1800cc	3% of the Value		6% of the Value	2501cc to 3000cc	9% of the Value	18% of the Va		
1801cc to 2000cc	5% of the Value		10% of the Value	Above 3000cc	12% of the value	24% of the va		

