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TAX RATES TABLES TAX YEAR-2024

ZAHID JAMIL & CO.

Chartered Accountants

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Tax Rates for Non-Salaried Individuals / AOPs			Minimum Tax Section 113								
[Division I, Part I of the First Schedule]			[Division IX, Part I of the First Schedule]								
1	Upto Rs. 600,000	0%	1	Individual & AOP's (having annual turnover Rs. 100 million or more)			1.25%				
2	Rs. 600,000 to Rs. 800,000	7.5%									
3	Rs. 800,000 to Rs. 1,200,000	Rs. 15,000 + 15%									
4	Rs. 1,200,000 to Rs. 2,400,000	Rs. 75,000 + 20%									
5	Rs. 2,400,000 to Rs. 3,000,000	Rs. 315,000 + 25%									
6	Rs. 3,000,000 to Rs.4,000,000	Rs. 465,000 + 30%									
7	Exceeding Rs. 4,000,000	Rs. 765,000 + 35%									
Tax Rates for Salaried Persons			2	- For listed companies - For other than listed companies			1% 1.25%				
"salary" exceeds seventy-five per cent of his taxable income											
[Division I, Part I of the First Schedule]											
1	up to Rs. 600,000	0%									
2	Rs. 600,000 to Rs. 1,200,000	2.5%									
3	Rs. 1,200,000 to Rs. 2,400,000	Rs. 15,000 + 12.5%									
4	Rs. 2,400,000 to Rs. 3,600,000	Rs. 165,000 + 22.5%									
5	Rs. 3,600,000 to Rs. 6,000,000	Rs. 435,000 + 27.5%									
6	Exceeding Rs. 6,000,000	Rs. 1,095,000 + 35%									
Tax Rates for Companies			3	(a) Sui Southern Gas Company Limited and Sui Northern Gas Pipelines Limited (for the cases where annual turnover exceeds rupees one billion.) (b) Pakistani International Airlines Corporation; and (c) Poultry industry including poultry breeding, broiler production, egg production and poultry feed production;			0.75%				
[Division II, Part I of the First Schedule]											
1	up to Rs. 600,000	0%									
2	Rs. 600,000 to Rs. 1,200,000	2.5%									
3	Rs. 1,200,000 to Rs. 2,400,000	Rs. 15,000 + 12.5%									
4	Rs. 2,400,000 to Rs. 3,600,000	Rs. 165,000 + 22.5%									
5	Rs. 3,600,000 to Rs. 6,000,000	Rs. 435,000 + 27.5%									
6	Exceeding Rs. 6,000,000	Rs. 1,095,000 + 35%									
Tax Rates for Companies			4	(a) Oil refineries (b) Motorcycle dealers registered under the Sales Tax Act, 1990 (c) Oil marketing companies			0.50%				
[Division III, Part I of the First Schedule]											
1	up to Rs. 600,000	0%									
2	Rs. 600,000 to Rs. 1,200,000	2.5%									
3	Rs. 1,200,000 to Rs. 2,400,000	Rs. 15,000 + 12.5%									
4	Rs. 2,400,000 to Rs. 3,600,000	Rs. 165,000 + 22.5%									
5	Rs. 3,600,000 to Rs. 6,000,000	Rs. 435,000 + 27.5%									
6	Exceeding Rs. 6,000,000	Rs. 1,095,000 + 35%									
Tax Rates for Companies			5	(a) Distributors of pharmaceutical products, fast moving consumer goods and cigarettes; (b) Petroleum agents and distributors who are registered under the Sales Tax Act, 1990; (c) Rice mills and dealers; (d) Tier-1 retailers of fast moving consumer goods who are integrated with Board or its computerized system for real time reporting of sales and receipts; (e) Person's turnover from supplies through ecommerce including from running an online marketplace as defined in clause (38B) of section (f) Persons engaged in the sale and purchase of used vehicles; and (g) Flour mills			0.25%				
Rate of Dividend Tax											
[Division II, Part I of the First Schedule]											
[Division III, Part I of the First Schedule]											
Type	Rate	Serial.						Nature of Payment	Section	Rate	Non-ATL
Small Company	20%	a						IPP, (CPPA-G)	150	7.50%	15%
Public / Private Companies	29%	b						Mutual fund, (REIT) and other than a, c & d	150	15%	30%
Banking Companies	39%	c	REIT scheme from Special Purpose Vehicle	150	0%	0%					
Alternate Corporate Tax	17%		Others from Special Purpose Vehicle	150	35%	70%					
		d	Clause (c) of Division III of Part I of the First Schedule	150	25%	50%					

Rates for Super Tax <i>[Division IIB, Part I of the First Schedule]</i>			Rate for Profit on Debt			
No.	Particulars	For tax year 2023 and onwards	<i>[Division IIIA, Part I of the First Schedule]</i>			
1	Where income does not exceed Rs. 150 million	0%	Nature of Payment	Section	Rate	Non-ATL
2	Where income exceeds Rs.150 million but does not exceed Rs. 200 million	1%	Profit on debt imposed under section 7B	151	15%	30%
3	Where income exceeds Rs.200 million but does not exceed Rs. 250 million	2%	Advance Tax on Cash Withdrawal			
4	Where income exceeds Rs.250 million but does not exceed Rs. 300 million	3%	Particulars	Section	Rate	Non-ATL
5	Where income exceeds Rs.300 million but does not exceed Rs. 350 million	4%	Cash withdrawal exceeding Rs 50,000/- per day from all accounts	231AB	0%	0.6%
6	Where income exceeds Rs.350 million but does not exceed Rs. 400 million	6%				
7	Where income exceeds Rs.400 million but does not exceed Rs. 500 million	8%				
8	Where income exceeds Rs.500 million	10%				

Capital Gain on Disposal of Securities		
<i>[Division VII, Part I of the First Schedule]</i>		
<i>Under Section 37A</i>		
No	Period	Tax Year 2023 and onwards
(1)	(2)	(3)
1	Where the holding period does not exceed one year	15%
2	Where the holding period exceeds one year but does not exceed two years	12.5%
3	Where the holding period exceeds two years but does not exceed three years	10%
4	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%
6	Where the holding period exceeds five years but does not exceed six years	2.5%
7	Where the holding period exceeds six years	0%
8	Future commodity contracts entered into by members of Pakistan Mercantile Exchange	5%

Capital Gain on Disposal of Immovable Property

[Division VIII, Part I of the First Schedule]

Sub-Section (1A) of Section 37

No	Holding Period	Open Plots	Constructed Property	Flats
(1)	(2)	(3)	(4)	(5)
1	Where the holding period does not exceed one year	15%	15%	15%
2	Where the holding period exceeds one year but does not exceed two years	12.5%	10%	7.5%
3	Where the holding period exceeds two years but does not exceed three years	10%	7.5%	0%
4	Where the holding period exceeds three years but does not exceed four years	7.5%	5%	-
5	Where the holding period exceeds four years but does not exceed five years	5%	0%	-
6	Where the holding period exceeds five years but does not exceed six years	2.5%	-	-
7	Where the holding period exceeds six years	0	-	-

Rate for Tax Collected at Import Stage

[Division IIIA, Part I of the First Schedule]

No.	Persons	Section	Rate
(1)	(2)		(3)
1	Persons importing goods classified in Part I of the Twelfth Schedule	148	1%
2	Persons importing goods classified in Part II of the Twelfth Schedule		2%
3	Persons importing goods classified in Part II of the Twelfth Schedule, Commercial Importer		3.5%
4	Persons importing goods classified in Part III of the Twelfth Schedule		5.5%
5	Persons importing goods classified in Part III of the Twelfth Schedule, In case of Commercial Importer		6%
6	Manufacturers covered under Notification No. S.R.O. 1125(I)/2011 dated the 31st of December 2011 and importing items covered under S.R.O. 1125(I)/2011 dated the 31st December, 2011;	148	1%
7	Persons importing finished pharmaceutical products that are not manufactured otherwise in Pakistan, as certified by the Drug Regulatory Authority of Pakistan	148	4%
8	In case of importers of CKD kits of electric vehicles for small cars or SUVs with 50 kwh battery or below and LCVs with 150 kwh battery or below	148	1%

The rate of tax on value of import of mobile phone by any person shall be as set out in the following table: -

No.	C & F Value of mobile phone (in US Dollar)	Tax (in Rs.)	
		In CBU condition PCT Heading 8517.1219	IN CKD/SKD condition under PCT Heading 8517.1211
1	Up to 30 except smart phones	70	0
2	Exceeding 30 and up to 100 and smart phones up to 100	100	0
3	Exceeding 100 and up to 200	930	0
4	Exceeding 200 and up to 350	970	0
5	Exceeding 350 and up to 500	5,000	3,000
6	Exceeding 500	11,500	5,200

Payments to Non-Residents

[Division II, Part III of the First Schedule]

152	Nature of Payment	Rate	Person Not Appear in ATL
(1)	Royalty & fee for technical services	15%	15%
(1A)	a) Contract or sub-contract under a construction, assembly or installation project in Pakistan including a contract for the supply of supervisory activities relating to such project.	7%	7%
	b) Any other contract for construction or services rendered relating there to.		
	c) Contract for advertisement services rendered by TV Satellite Channels.		
(1AA)	Payment of insurance premium or re-insurance premium	5%	5%
(1AAA)	Payment for advertisement services from non-resident person relaying from outside Pakistan	10%	10%
(1BA)	Foreign produced commercial	20%	20%
(1C)	Tax shall be deducted on remittance outside Pakistan, of fee for off-shore digital services, chargeable to tax u/s 6, to a non-resident person on behalf of any resident or a permanent establishment of a non-resident in Pakistan	10%	10%
(1D) & (1DA)	Capital gain on disposal of debt instruments & Government securities	10%	10%
(1DB)	a. In case the Sukuk holder is a Company	25%	25%
	b. In case the Sukuk holder is an individual or an association of persons if the return on investment is more than Rs. 1 million	12.5%	12.5%
	c. In case the Sukuk holder is an individual or an association of persons if the return on investment is below Rs. 1 million	10%	10%
(2)	All other payment to non- resident	20%	40%
(2A)	Payment to Permanent Establishment of Non-Resident:		
	(a) For sale of goods		
	(i) In case of a company	5%	10%
	(ii) In any other case	5.5%	11%
	Transport services, freight forwarding services, air cargo services, courier services, manpower outsourcing services, hotel services, security guard services, software development services, IT services and IT enabled services as defined in section 2, tracking services, advertising services (other than by print or electronic media), share registrar services, engineering services, car rental services, building maintenance services, services rendered of Pakistan Stock Exchange Limited and Pakistan Mercantile Exchange Limited inspection and certification, testing and training services, oilfield services		
	(b) For services other than above:		
	(i) In case of a company	9%	18%
	(ii) In any other case	11%	22%
	(c) For execution of contracts, other than a contract for sale of goods for providing/ rendering of services		
	(i) In case of sportspersons	10%	20%
	(ii) In case of any person	8%	16%
	152A	Payments for foreign produced commercials	
Payment to non-resident person directly to through an agent for foreign produced commercial for advertisement on any Television Channel or any other Media.		20%	40%

Payments for Goods or Services

[Division III, Part III of the First Schedule]

153	Nature of Payment	Rate	Person Not Appear in ATL
153(1)(a)	Sale of Goods		
	(a) Rice, cotton seed or edible oil.	1.50%	3%
	(b) For sale of any other goods		
	In case of a company	5%	10%
	In any other case	5.5%	11%
153(1)(b)	Rendering of Services		
	(i) Services		
	Transport Services		
	Freight Forwarding Services		
	Air Cargo Services		
	Courier Services		
	Manpower Outsourcing Services		
	Hotel Services		
	Security Guard Services		
	Software Development Services		
	IT Services and IT enabled services as defined in section 2		
	Tracking Services		
	Advertising services (Other than by print or electronic media)		
	Share registrar services		
	Engineering services including architectural services		
	Warehousing services		
	Services rendered by asset management companies		
	Data services provided under license issued by the Pakistan Telecommunication Authority		
	Telecommunication infrastructure (tower) services		
	Car Rental services		
	Building maintenance services		
	Services rendered by PSX Limited and Pakistan Mercantile Exchange Limited		
	Inspection		
	Certification		
	Testing & training services	4%	8%
	Oilfield services		
	Telecommunication services		
	Collateral management services		
	Travel and tour services		
	REIT management services		
Services rendered by National Clearing Company of Pakistan Limited			
(ii) All other services:			
In case of a company	9%	18%	
In any other case	11%	22%	
Payments to electronic and print media for advertising services	1.5%	3%	
153(1)(c)	Execution of Contracts		
	(i) In case of sportspersons	10%	20%
	(ii) In case of a company	7.5%	15%
	(iii) In any other case	8%	16%
153(2)	Every Exporter or Export House shall deduct Tax on payments in respect of services of stitching, dying, printing etc.	1%	2%

Exports Proceeds				Advance tax on Private Motor Vehicle		
<i>[Division IV, Part III of the First Schedule]</i>				Section 231B (1)		
154	Nature of Payment	Rate		Advance tax on Registration of private motor vehicle: <i>[Division VII, Part IV of the First Schedule]</i>		
(1)	Export proceeds realization	1%		Up to 850 cc	Rs. 10,000	Rs. 30,000
(2)	Realization of commission due to an indenting agent			851 cc – 1000 cc	Rs. 20,000	Rs. 60,000
	I. Non-export indenting agent	1%		1001 cc – 1300 cc	Rs. 25,000	Rs. 75,000
	II. Export indenting agent / export buying house	1%		1301 cc – 1600 cc	Rs. 50,000	Rs. 150,000
(3)	On realization of proceeds under inland back-to-back LC	1%		1601 cc – 1800 cc	Rs. 150,000	Rs. 450,000
(3A)	Industrial undertaking in EPZ	1%		1801 cc – 2000 cc	Rs. 200,000	Rs. 600,000
(3B)	Indirect exporters (DTRE rules, 2001)	1%		2001 cc – 2500 cc	6% of the value	18% of the value
(3C)	Clearance of goods exported	1%		2501 cc – 3000 cc	8% of the value	24% of the value
154A	Export proceeds of Computer software or IT services or IT Enabled services by persons registered with Pakistan Software Export Board	0.25%		above 3000 cc	10% of the value	30% of the value
	Any other services	1%		Provided that in cases where engine capacity is not applicable and the value of vehicle is Rs. 5,000,000 or more, the rate of tax collectible shall be 3% of the import value as increased by customs duty, sales tax and federal excise duty in case of imported vehicles or invoice value in case of locally manufactured assembled vehicles.		
Tax Rates of Rental Income				Section 231B (1A)		
<i>[Division VIA, Part I of the First Schedule]</i>				Leasing of Motor Vehicle to a Person not appear in ATL. 4% of the value of Motor Vehicle		
<i>In the case of Individual & AOP (Section 155)</i>				Section 231B (2)		
				Transfer of registration or ownership of motor vehicle		
1	up to Rs. 300,000	Nil		Up to 850 cc	-	-
2	Rs. 300,000 to Rs. 600,000	5%		851 cc – 1000 cc	Rs. 5,000	Rs. 15,000
3	Rs. 600,000 to Rs. 2,000,000	Rs. 15,000 + 10%		1001 cc – 1300 cc	Rs. 7,500	Rs. 22,500
4	Exceeding Rs. 2,000,000	Rs. 155,000 + 25%		1301 cc – 1600 cc	Rs. 12,500	Rs. 37,500
In the case of Company (Section 155)		15%		1601 cc – 1800 cc	Rs. 18,750	Rs. 56,250
Prizes & Winnings				1801 cc – 2000 cc	Rs. 25,000	Rs. 75,000
<i>[Division VI, Part IV of the First Schedule]</i>				2001 cc – 2500 cc	Rs. 37,500	Rs. 112,500
156	Nature of Payment	Rate	Person Not Appear in ATL	2501 cc – 3000 cc	Rs. 50,000	Rs. 150,000
				above 3000 cc	Rs. 62,500	Rs. 187,500
				Provided that where engine capacity is not applicable and the value of vehicle is Rs. 5,000,000 or more, the amount of tax collectible shall be Rs. 20,000.		
				Section 231B (3)		
Prizes on prize bonds or cross-word puzzle				Up to 850 cc	Rs. 10,000	Rs. 30,000
Winning from a raffle, lottery, quiz, prize offered by Companies for sale promotion				851 cc – 1000 cc	Rs. 20,000	Rs. 60,000
				1001 cc – 1300 cc	Rs. 25,000	Rs. 75,000
				1301 cc – 1600 cc	Rs. 50,000	Rs. 150,000
				1601 cc – 1800 cc	Rs. 150,000	Rs. 450,000
				1801 cc – 2000 cc	Rs. 200,000	Rs. 600,000
Petroleum Products				2001 cc – 2500 cc	6% of the value	18% of the value
<i>[Division VIA, Part IV of the First Schedule]</i>				2501 cc – 3000 cc	8% of the value	24% of the value
156A	Nature of Payment	Rate	Person Not Appear in ATL	above 3000 cc	10% of the value	30% of the value
				Provided that in cases where engine capacity is not applicable and the value of vehicle is Rs. 5,000,000 or more, the rate of tax collectible shall be 3% of the import value as increased by customs duty, sales tax and federal excise duty in case of imported vehicles or invoice value in case of locally manufactured assembled vehicles.		
				Section 231B (2A)		
Sale of petroleum products to petrol pump operators				Up to 1000 cc	Rs. 100,000	Rs. 300,000
				1000 cc – 2000 cc	Rs. 200,000	Rs. 600,000
				above 2000 cc	Rs. 400,000	Rs. 1,200,000
231C- Advance tax on foreign domestic workers , the tax collected, or collectible shall be adjustable against the income of such agency, sponsor or a person, as the case may be, employing the services of such foreign national				Rupees	Not Appear in ATL	
				200,000/-	400,000/-	

Brokerage & Commission				Advance tax on Electricity					
233	Nature of Payment	Rate	Person Not Appear in ATL	[Division V, Part IV of the First Schedule]					
	In case of advertising agents	10%	20%	235	Gross amount of Electricity Bill of Commercial and Industrial consumer				
	Life Insurance Agents where Commission received is less than Rs, 0.5 Million per annum	8%	16%		Slabs	(Rs.)			
	In all other cases	12%	24%		a) Up to Rs. 500	0			
			b) Rs. 501 to Rs. 20,000		10% of the amount				
Tax on Motor Vehicles				c) exceeds Rs.20,000					
[Division III, Part IV of the First Schedule]				Rs. 1950 plus 12% of the amount exceeding Rs.20,000 for commercial consumers					
Tax on Motor Vehicles:				Rs. 1950 plus 5% of the amount exceeding Rs.20,000 for industrial consumers					
234	(i) Goods transport vehicles	Rs. 2.50 per Kg. of the laden weight	Rs. 5 per Kg. of the laden weight	Tax on Domestic electricity consumption if the amount of monthly bill is					
	1(A) Vehicle with laden weight of 8120 Kgs or more, tax after ten (10) years from first registration in Pakistan passenger transport.	Rs. 1,200	Rs. 2,400	235A	less than Rs.25,000	0% of bill amount			
	(2) In the case of Passenger transport vehicles plying for hire, seating capacity of:	Rupees (per seat per annum)	Rupees (per seat per annum)		Rs,25,000/- or more	7.5% of bill amount, If the person not appear in ATL.			
	i) 4 to 10 persons	500	1000	Tax on electricity consumption from retailers other than Tier-I retailers					
	ii) 10 to 20 persons	1500	2000	99A	a) Up to Rs. 30,000	Rs. 3,000			
	iii) 20 and above	2500	4000		b) Rs. 30,000 to Rs. 50,000	Rs. 5,000			
	(3) Other Motor vehicles, including car, jeep, van, sport utility vehicle, pick-up trucks for private use, caravan automobile, limousine, wagon or any other automobile used for private purpose: -				c) Rs. 50,000 to Rs.100,000	Rs. 10,000			
	Annual collection of tax:	(Rs. p.a.)	(Rs. p.a.)		d) Retailers and service providers as notified by the Board in the income tax general order.	Up to Rs.200,000			
	up to 1000 cc	800	1600	Advance tax on Telephone Users					
	1001cc to 1199cc	1,500	3,000	[Division IV, Part IV of the First Schedule]					
1200cc to 1299cc	1,750	4,500	236	Telephone and internet, where the monthly bill exceeds Rs. 1,000	10% of the exceeding amount of bill				
1300cc to 1499cc	2,500	5,000		In the case of subscriber of internet, mobile telephone and pre-paid internet or telephone card	15% of amount of bill or price of internet prepaid card or prepaid telephone card or sale of units through any electronic medium or whatever form				
1500cc to 1599cc	3,750	7,500							
1600cc to 1999cc	4,500	9,000							
2000cc and above	10,000	20,000							
(4) where the motor vehicle tax is collected in lump sum						Advance tax at the time of Sale by Auction			
Engine capacity	lump sum					[Division VIII, Part IV of the First Schedule]			
up to 1000 cc	Rs. 10,000	Rs. 20,000	236A			Nature of Payment	Rate	Person Not Appear in ATL	
1001cc to 1199cc	Rs. 18,000	Rs. 36,000							
1200cc to 1299cc	Rs. 20,000	Rs. 40,000							
1300cc to 1499cc	Rs. 30,000	Rs. 60,000							
1500cc to 1599cc	Rs. 45,000	Rs. 90,000							
1600cc to 1999cc	Rs. 60,000	Rs. 120,000							
2000cc and above	Rs. 120,000	Rs. 240,000							
				Sale by public auction/ tender of any property or goods shall deduct tax including award of any lease to any person	10%				20%
			In case of immovable property sold by auction	5%	10%				

Advance tax on Sale of Immovable Property				Advance tax on Foreign TV Serials & Advertisement						
<i>[Division X, Part IV of the First Schedule]</i>				<i>[Division X, Part IV of the First Schedule]</i>						
Section	Nature of Payment	Rate	Person Not Appear in ATL	Section	Nature of Payment	Rate	Person Not Appear in ATL			
236C	Registering or attesting the transfer of immovable property	3%	6%	236CA	Foreign produced TV Drama Serial or Play	Rs. 1,000,000 per Episode	Rs. 2,000,000 per Episode			
Advance tax on Sale of distributors, dealers or wholesalers					Foreign produced TV Play Single Episode	Rs. 3,000,000	Rs. 6,000,000			
					Advertisement Starring Foreign actor	Rs. 500,000 per second	Rs. 1,000,000 per second			
<i>[Division XIV, Part IV of the First Schedule]</i>				Advance tax on Purchase of Immovable Property						
Every manufacturer or commercial importer shall has to be collected advance tax from wholesaler, distributor & dealers at the time of sales made to them (of pharmaceuticals, poultry and animal feed, edible oil and ghee, auto-parts, tyres, varnishes, chemicals, cosmetics, IT equipment, electronics, sugar, cement, iron and steel products, fertilizer, motorcycles, pesticides, cigarettes, glass, textile, beverages, paint or foam sector):				<i>[Division XVIII, Part IV of the First Schedule]</i>						
				Nature of Payment	Rate	Person Not Appear in ATL	Section	Nature of Payment	Rate	Person Not Appear in ATL
				Fertilizers	0.70%	1.40%	236K(1)	Advance Tax on purchase of immovable property	3%	10.50%
236G	Other than fertilizers	0.10%	0.20%	236K(3)	Advance Tax on payment of installment in respect of purchase of allotment of immovable property where transfer is to be affected after making payment of all installments:	3%	10.50%			
Provided that the rate of advance tax on sale to distributors, dealers or wholesalers of fertilizer shall be 0.25%, if they are already appearing on both the Active Taxpayers' Lists issued under the provisions of the Sales Tax Act, 1990 and the Income Tax Ordinance, 2001 (XLIX of 2001)				Advance tax on amount remitted abroad through credit, debit or prepaid cards						
				<i>[Division XXI, Part IV of the First Schedule]</i>						
				Section	Nature of Payment	Rate				
236Y	Advance tax on amount remitted abroad through credit, debit or prepaid cards	5%								

Advance tax on sales to retailers				Bonus Shares issue by Companies			
<i>[Division XV, Part IV of the First Schedule]</i>				<i>[Division XXI, Part IV of the First Schedule]</i>			
		Rate	Person Not Appear in ATL			Rate	Person Not Appear in ATL
236H	Sales to retailers by manufacturer, distributor, dealer, wholesaler or commercial importer shall has to be collected advance tax from (pharmaceuticals, poultry and animal feed, edible oil and ghee, auto-parts, tyres, varnishes, chemicals, cosmetics, IT equipment, electronics, sugar, cement, iron and steel products, fertilizer, motorcycles, pesticides, cigarettes, glass, textile, beverages, paint or foam sector):	0.50%	1%	236Z	Every company issuing bonus shares to the shareholders of the company.	10%	20%



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