

TAX RATES TABLES

TAX YEAR 2026

ZAHID JAMIL

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TAX RATES ON INCOME OF NON-SALARIED INDIVIDUALS / AOPS			MINIMUM TAX UNDER SECTION 113		
[Division I, Part I of the First Schedule]			[Division IX, Part I of the First Schedule] [Minimum Tax]		
1	On Income Upto Rs. 600,000	0%	1	(a) General Rate	1.25%
2	Rs. 600,000 to Rs. 1200,000	15% of the amount exceeding Rs. 600,000			
3	Rs. 1200,001 to Rs. 1,600,000	Rs. 90,000 + 20% of amount exceeding Rs. 1,200,000	2	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%
4	Rs. 1,600,001 to Rs. 3,200,000	Rs. 170,000 + 30% of the amount exceeding Rs. 1,600,000	3	(a) Oil refineries (b) Motorcycle dealers registered under the Sales Tax Act, 1990 (c) Oil marketing companies	0.50%
5	Rs. 3,200,001 to Rs. 5,600,000	Rs. 650,000 + 40% of the amount exceeding Rs. 3,200,000	4	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 f) Persons engaged in the sale and purchase of used vehicles; and g) Flour mills	0.25%
6	Exceeding Rs. 5,600,000	Rs. 1,610,000 + 45% of the amount exceeding Rs. 5,600,000:			
Surcharge on Tax Payable					
7	On taxable income of Individual and AOP exceeds 10 million	9% on tax payable			
TAX RATES ON INCOME OF SALARIED PERSONS					
“salary” exceeds seventy-five per cent of his taxable income					
[Division I, Part I of the First Schedule] [Section 149]					
1	Income up to Rs. 600,000	0%		TAX RATE FOR PENSIONERS (Age below 70 years) [Adjustable Tax]	TAX RATES
2	Rs. 600,001 to Rs. 1,200,000	1% exceeding Rs. 600,000			
3	Rs. 1,200,001 to Rs. 2,200,000	Rs. 6,000 + 11% exceeding Rs. 1,200,000			

4	Rs. 2,200,001 to Rs. 3,200,000	Rs. 116,000 + 23% exceeding Rs. 2,200,000	1	Where the amount of pension received does not exceed rupees ten million	0% of the amount
5	Rs. 3,200,001 to Rs. 4,100,000	Rs. 346,000 + 30% exceeding Rs. 3,200,000			
6	Exceeding Rs.4,100,000	Rs. 616,000 + 35% exceeding Rs. 4,100,000	2	Where the amount of pension received exceed rupees ten Million	5% of the amount exceeding ten million

TAX RATES ON INCOME OF COMPANIES	FINA AND WITHHOLDING TAX RATE ON DIVIDEND INCOME UNDER SECTION 150
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<i>[Division II, Part I of the First Schedule]</i>		<i>[Division III, Part I of the First Schedule] [Final Tax]</i>				
Type	Rate	Serial.	Nature of Payment	Section	ATL	Non-ATL
Small Company	20%	A	Received from Power Generation Independent Power Producers	150	7.50%	15%
Public / Private Companies	29%	B	Received from mutual Funds to the extent of income derived from average annual investment in debt securities	150	25%	50%
Banking Companies	39%	C	Received from mutual Funds to the extent of income derived from average annual investment in equities	150	15%	30%
			Received from Real Estate Investment trust	150	15%	30%
Alternate Corporate Tax	17%	D	Received from companies whose income is exempt of tax or incurring losses	150	25%	50%
		E	Dividend received by corporate entities from mutual funds on component of income from debt securities	150	29%	58%

RATES FOR SUPER TAX <i>(For All Tax Payers)</i> <i>[Division IIB, Part I of the First Schedule] [Final Tax]</i>	TAX RATES OF PROFIT ON DEBT
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No.	Particulars	Tax Rates	<i>[Division IIIA, Part I of the First Schedule] [If profit exceed from 5M then it will be adjustable Tax otherwise Final]</i>			
1	Where income does not exceed Rs. 150 million	0%	Nature of Payment	Section	ATL	Non-ATL
2	Where income exceeds Rs.150 million but does not exceed Rs. 200 million	1%	Profit from a banking company or financial institution	151	20%	40%

3	Where income exceeds Rs.200 million but does not exceed Rs. 250 million	1.5%	Profit on government securities	151	20%	40%
4	Where income exceeds Rs.250 million but does not exceed Rs. 300 million	2.5%	In other cases,	151	15%	30%
5	Where income exceeds Rs.300 million but does not exceed Rs. 350 million	3.5%	Profit on disposal of debt securities	151A	15%	30%
6	Where income exceeds Rs.350 million but does not exceed Rs. 400 million	5.5%	ADVANCE TAX ON CASH WITHDRAWAL			
7	Where income exceeds Rs.400 million but does not exceed Rs. 500 million	7.5%	Particulars	Section	ATL	Non-ATL
8	Where income exceeds Rs.500 million	10%	Cash withdrawal exceeding Rs 50,000/- per day from all bank accounts	231AB	0%	0.8%

TAX ON CAPITAL GAIN ON DISPOSAL OF SECURITIES – SECTION 37A

[Division VII, Part I of the First Schedule] [Final Tax]

Capital Gains on Disposal of Securities	Disposal of Securities Acquired between 1 Jul 2022 to 30 Jun 2024	Disposal of Securities Acquired between July, 2024 to June 2025	Disposal of Securities Acquired on or after 1st day of July, 2025
Where the holding period does not exceed 1 Year	15%	15% on Filer irrespective of holding period	15% on Filer & Non-Filer irrespective of holding period
Where the holding period exceeds 1 Year	12.5%		
Where the holding period exceeds 2 Years but does not exceeds 3 Years	10%		
Where the holding period exceeds 3 Years but does not exceed 4 Years	7.5%	For Ind & AOP- Normal Tax Regime in case of non-Filer with the cap rate of 15%.	
Where the holding period exceeds 4 Years but does not Exceed 5 Years	5%	For Companies- Normal Tax Regime	
Where the holding period exceeds 5 Years but does not exceed 6 Years	2.5%		
Where the holding period exceeds 6 Years	0%		
Future commodity contracts entered into by member of PME (Pakistan Mercantile Exchange)	5%		
Capital gain arising on disposal where the securities are acquired on or after 01 July 2013 but on or before 30 June 2022	12.5% of income		
Capital gain arising on disposal where the securities are acquired on or before 01 July 2013	0% of income		

TAX ON CAPITAL GAIN ON DISPOSAL OF IMMOVABLE PROPERTY

[Division VIII, Part I of the First Schedule] [Final Tax]

Sub-Section (1A) of Section 37 (Rate of Tax on properties acquired on or before 1st day of July, 2024)

No	Holding Period	Open Plots	Constructed Property	Flats
1	Where the holding period does not exceed 1 year	15%	15%	15%

2	Where the holding period exceeds 1 year but does not exceed 2 years	12.5%	10%	7.5%
3	Where the holding period exceeds 2 years but does not exceed 3 years	10%	7.5%	0%
4	Where the holding period exceeds 3 years but does not exceed 4 years	7.5%	5%	-
5	Where the holding period exceeds 4 years but does not exceed 5 years	5%	0%	-
6	Where the holding period exceeds 5 years but does not exceed 6 years	2.5%	-	-
7	Where the holding period exceeds 6 years	0%	-	-
Rate of Tax on properties acquired on or after 1st day of July, 2024		15% on Filer irrespective of holding period Normal Tax Regime in case of non-Filer with the cap rate of 15%.		

RATES FOR TAX COLLECTED AT IMPORT STAGE					
[Division IIIA, Part I of the First Schedule] Section 148					
No.	Persons	Nature	Section	ATL	Non-ATL
1	Persons importing goods classified in Part I of the Twelfth Schedule	Adjustable Tax Industrial undertaking importing goods other than Edible oil, Packaging material, paper & paper boards or plastics	148	1%	2%
2	Persons importing goods classified in Part II of the Twelfth Schedule			2%	4%
3	Persons importing goods classified in Part II of the Twelfth Schedule, “Commercial Importer”			3.5%	7%
4	Persons importing goods classified in Part III of the Twelfth Schedule			5.5%	11%
5	Persons importing goods classified in Part III of the Twelfth Schedule, In case of “Commercial Importer”			6%	12%
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;	Minimum Tax All other cases		1%	2%
7	Persons importing finished pharmaceutical products that are not manufactured otherwise in Pakistan, as certified by the Drug Regulatory Authority of Pakistan			4%	8%
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			1%	2%

WITHHOLDING TAX ON PAYMENTS TO NON-RESIDENTS			
<i>[Division II, Part III of the First Schedule] [Minimum Tax]</i>			
Section	Nature of Payment	Person Appear in ATL	Person Not Appear in ATL
152	Royalty, fee for technical services, fee for off-shore digital services or in any other case [Gross amount]	15%	30%
152(2A)	PE of a non-resident person - Companies - Sale of goods	5%	10%
	PE of a non-resident person - Other than companies - Sale of goods	5.5%	11%
	PE of a non-resident person - Companies & other than Companies providing following services:	8%	16%
	"Transport services, freight forwarding services, air cargo services, courier services, manpower outsourcing services, hotel services, security guard services, software development services, tracking services, advertising services (other than print or electronic media), share registrar services, engineering services, card rental, building maintenance, services by PSEX and PMEX, Inspection, certification, testing and training, Oilfield services.		

	IT services and IT, enabled services	4%	8%
	PE of a non-resident person - Other than above services For Companies and other than companies	15%	30%
	PE of a non-resident person – Contracts	8%	16%
	Non-resident Sports person – Contracts	15%	30%

WITHHOLDING TAX ON PAYMENTS FOR GOODS OR SERVICES

[Division III, Part III of the First Schedule] [Advance Tax for Listed Companies Engaged in Manufacturing Otherwise Minimum]

153	Nature of Payment	Person Appear in ATL	Person Not Appear in ATL
Goods I (If Annual Supplies >75K)			
153 (1)(a)	By company	5%	10%
	By Individual and AOP	5.5%	11%
	By company -Toll Manufacturing	9%	18%
	By Individual and AOP-Toll Manufacturing	11%	22%
Fast moving consumer goods (FMCG)			
	Rice, cotton seed & Edible oil	1.5%	3%
Services (If Annual Services >30K)			
153(1)(b)	By company, Individual and AOP	15%	30%
	Advertisement Services (Electronic/print media)	1.5%	3%
153(1)(b) [Minimum Tax]	Advertisement Services Other than (Electronic/print media)	6%	12%
	Transport services		
	Freight forwarding services		
	Air cargo services		
	Courier services		
	Manpower outsourcing services		
	Hotel services		
	Security guard services		
	Software development services		
	Tracking services		
	Share registered services		
153(1)(b)	Engineering Services Including architectural services, warehousing services	6%	12%
	Service rendered by Asset Management Companies		
	Data Services provided under license issued by the Pakistan Telecommunication Authority		
	Telecom Infrastructure (Tower) Services		
	Car rental services		
	Building maintenance services		
	Services rendered by Pakistan Stock Exchange and Pakistan Mercantile Exchange Limited		
	Inspection services		
	Certification services		
	Testing & Training services		
	Oilfield services		
	Telecommunication Services		

	Collateral Management Services				
	Travel and Tour Services				
	IT services and IT enabled services			4%	8%
153(1)(c)	Execution of Contracts				
	By Company			7.5%	15%
	By Individual and AOP			8%	16%
	(Sports person			15%	30%
WITHHOLDING TAX ON EXPORTS PROCEEDS				ADVANCE TAX ON PRIVATE MOTOR VEHICLE	
[Division IV, Part III of the First Schedule]				[Division VII, Part IV of the First Schedule] [Adjustable Tax]	
154	Nature of Payment		Advance Tax	Advance tax on Registration of private motor vehicle:	
				Engine Capacity	ATL
154A	Exports Proceeds of Computer Software or IT services or IT enabled services by persons registered with Pakistan Software Export Board [Final Tax]		0.25%	Up to 850 cc	0.5% of the value 1.5% of the value
154A	Other cases [Minimum Tax]		1%	851 cc – 1000 cc	1 % of the value 3 % of the value
154	Export of Goods by exporter [Minimum Tax]		1%	1001 cc – 1300 cc	1.5 % of the value 4.5 % of the value
TAX ON INCOME FROM PROPERTY OF INDIVIDUAL AND AOP [WITHHOLDING AND ADJUSTABLE TAX]				1301 cc – 1600 cc	2 % of the value 6 % of the value
				1601 cc – 1800 cc	3 % of the value 9 % of the value
1	up to Rs. 300,000	Nil		1801 cc – 2000 cc	5 % of the value 15 % of the value
2	Rs. 300,000 to Rs. 600,000	5% exceeding 300,000		2001 cc – 2500 cc	7% of the value 21% of the value
3	Rs. 600,000 to Rs. 2,000,000	Rs 15,000+ 10% of the amount exceeding 600,000		2501 cc – 3000 cc	9% of the value 27% of the value
4	Exceeding Rs. 2,000,000	Rs 155,000+ 25% of the amount exceeding 2M		above 3000 cc	12% of the value 36% of the value
Increased by 100% if person is not in ATL					
TAX RATE ON, RENTAL INCOME FROM IMMOVABLE PROPERTY, OF COMPANIES (WITHHOLDING & ADJUSTABLE)		15% 30% Not appearing in ATL			

TAX TATES ON INCOME OF SMALL & MEDIUM ENTERPRISE			
Option of Normal Tax Regime		Option of Final Tax Regime	
Taxable income	Rate	Turnover	Rate
Where annual business turnover does not exceed Rs 100 million	7.5% of taxable income	Where annual business turnover does not exceed Rs 100 million	0.25% of gross turnover
Where annual business turnover exceeds 100 million but does not exceed Rs 250 million	15% of taxable income	Where annual business turnover exceeds 100 million but does not exceed Rs 250 million	0.5% of gross turnover

TAX RATES ON ELECTRICITY BILLS				
Electricity Consumption		Tax Rates		
Commercial [Minimum Tax] & Industrial Consumer [Adjustable Tax]				
Where the amount does not exceed Rs 500/-		0%		
Where the amount exceeds Rs 500/- but does not exceed Rs. 20,000/-		10% of amount		
Where the amount exceeds Rs 20,000/		Rs. 1950 plus 12% of the amount exceeding Rs.20,000 for commercial consumers Rs. 1950 plus 5% of the amount exceeding Rs.20,000 for industrial consumers		
Domestic Consumer [Adjustable Tax]				
Where the amount does not exceed Rs 25,000/-		0%		
Where the amount of Rs 25,000 or more		7.5% of amount		
TAX ON TELEPHONE/ INTERNET USERS [ADJUSTABLE TAX]				
On Telephone & Internet Sec-236		Person in ATL		Person appearing in General order
Telephone Subscriber -Amount of bill > Rs. 1000		10%		75%
Internet		15%		
ADVANCE TAX – SECTION 147 (5C)				
	Rate of Advance Tax Sub Sec (5C) of Section 147	Karachi Lahore & Islamabad	Hyderabad, Sukkar, Multan, Faisalabad, Rawalpindi, Gujranwala, Sahiwal, Sialkot, Bahawalpur, Peshawar, Mardan, Abbottabad, Quetta	Urban areas not specified in Column (2) & (3)
Tax on persons falling under section 147 (5C) (i) for Commercial Buildings	Any Size (Sq Ft)	Rs 250 per sq ft	Rs 230 per sq ft	Rs 210 per sq ft
Tax on persons falling under section 147 (5C) (i) for Residential Buildings	Up to 3000 (Sq Ft)	Rs 80 per sq ft	Rs 65 per sq ft	Rs 50 per sq ft
	3000 & above	Rs 125 per sq ft	Rs 110 per sq ft	Rs 100 per sq ft
Tax on persons falling under section 147 (5C) (II)	Any Size (Sq Yd)	Rs 150 per sq yd	Rs 130 per sq yd	Rs 100 per sq yd
Tax on persons falling under section 147 (5C) (II) for development of industrial area	Any Size (Sq Yd)	Rs 20 per sq yd	Rs 20 per sq yd	Rs 10 per sq yd
TAX ON RETURN ON INVESTMENT IN SUKUKS				
[Division IIIB, Part I & Division IB, Part III of the First Schedule]				
Return on Investment in Sukuks			Person in ATL	Person not in ATL
Received by an individual or an AOP, if the profit is less than Rs. 1 million			10%	20%
Received by an individual or an AOP, if the profit is more than Rs. 1 million			12.5%	25%
Received by company			25%	50%

WITHHOLDING TAX ON PAYMENTS FOR DIGITAL TRANSACTIONS IN E-COMMERCE PLATFORMS UNDER SECTION 6A		WITHHOLDING TAX ON BROKERAGE AND COMMISSION SECTION- 233 [MINIMUM TAX]		
Digital Means or banking channels by payment intermediary	1% of the gross amount paid or payable		Person in ATL	Person not in ATL
		Advertisement agents	10%	20%
Cash on delivery by courier service	2% of the gross amount paid or payable	Life insurance agents (Less than 0.5 M)	8%	16%
		Other cases	12%	24%
TAX ON DEEMED INCOME – SECTION 7E		TAX ON BUILDERS AND DEVELOPERS		
Rate of Tax on deemed Income	20% of 5% of value of property	[Division I & Division II, Part I of the First Schedule]		
TAX ON PROFIT ON DEBT – SECTION 7B		Tax on Builder & Developers 7F	Taxable Income	Tax Rate
If Profit from a banking company or financial institution up-to 5 Million	20%	Construction and sale of residential, commercial or other buildings	10% of gross receipt	As per first schedule Division I or II of Part-I
If Profit from yield on government securities up-to 5 million	20%	Development and sale of residential commercial or other plots; or	15% of gross receipt	As per first schedule Division I or II of Part-I
In other cases, up-to 5 million	15%	Above both	12% of gross receipt	
If profit exceed 5 million	Normal Tax Regime			
ADVANCE TAX ON SALE OR TRANSFER OF IMMOVABLE PROPERTY-SEC 236C [Within same tax Year – Minimum Tax] [Other Cases – Adjustable Tax]				
Gross Consideration Received		Person in ATL	Person not in ATL	Person in ATL who filed return after due date
Where the gross amount of the consideration received does not exceed Rs. 50 million		4.5%	11.5%	7.5%
Where the gross amount of the consideration received exceeds Rs. 50 million but does not exceed Rs 100 million		5%		8.5%
Where the gross amount of the consideration received exceeds Rs. 100 million		5.5%		9.5%
ADVANCE TAX ON PURCHASE OF IMMOVABLE PROPERTY-SEC 236K [Advance Tax]				
Fair Market Value		Person in ATL	Person not in ATL	Person in ATL who filed return after due date
Where the fair market value does not exceed Rs. 50 million		1.5%	10.5%	4.5%

Where the fair market value exceeds Rs. 50 million but does not exceed Rs 100 million		2%	14.5%	5.5%
Where the fair market value exceeds Rs. 100 million		2.5%	18.5%	6.5%
OTHER WITHHOLDING TAXES				
Section	Detail	Person in ATL		Person not in ATL
236Y	Remitted aboard through Debit, Credit or prepaid cards	5%		10%
156A	Petrol & Petroleum Products	12%		24%
236A	On sale by other auctions	10%		20%
236Z	Every Company issuing bonus shares	10%		20%
236A	Immovable Property Sold by auctions	5%		10%
156	On Prize bonds and winnings	15%		30%
156	On Prize, Winnings, Lottery & Raffles	20%		40%
236G	Advance tax on sales to distributors, dealers and wholesalers Other than Fertilizers	0.1%		2%
236G	Advance tax on sales to Fertilizers	0.7%		1.4%
236H	Advance tax on sales to retailers	0.5%		2.5%
WITHHOLDING TAX ON CAPITAL GAINS ON DISPOSAL OF SECURITIES [FINAL TAX]				
		Individual & AOP		Company
Mutual fund or a collective investment scheme or a REIT scheme (Stock Fund)		15%		15%
Mutual fund or a collective investment scheme or a REIT scheme (Other Fund)		15%		25%
If Dividend receipts of the fund are less than capital gain		15%		



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