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Tax Rates Tables

Tax Year 2027

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Tax Rate for Salaried Individuals

Taxable Income	Tax Rates
Up to Rs 600,000	0%
Rs 600,001 to Rs 1,200,000	1% of the amount exceeding Rs 600,000
Rs 1,200,001 to Rs 2,200,000	Rs 6,000 + 11% of the amount exceeding Rs 1,200,000
Rs 2,200,001 to Rs 3,200,000	Rs 116,000 + 20% of the amount exceeding Rs 2,200,000
Rs 3,200,001 to Rs 4,100,000	Rs 316,000 + 25% of the amount exceeding Rs 3,200,000
Rs 4,100,001 to Rs 5,600,000	Rs 541,000 + 29% of the amount exceeding Rs 4,100,000
Rs 5,600,001 to Rs 7,000,000	Rs 976,000 + 32% of the amount exceeding Rs 5,600,000
Above Rs 7,000,000	Rs 1,424,000 + 35% of the amount exceeding Rs 7,000,000

Tax Rates for AOPs and Non-Salaried Individual

Taxable Income	Tax Rates
Up to Rs 600,000	0%
Rs 600,001 to Rs 1,200,000	15% of the amount exceeding Rs 600,000
Rs 1,200,001 to Rs 1,600,000	Rs 90,000 + 20% of the amount exceeding Rs 1,200,000
Rs 1,600,001 to Rs 3,200,000	Rs 170,000 + 30% of the amount exceeding Rs 1,600,000
Rs 3,200,001 to Rs 5,600,000	Rs 650,000 + 40% of the amount exceeding Rs 3,200,000
Above Rs 5,600,000	Rs 1,610,000 + 45% of the amount exceeding Rs 5,600,000

Tax Rate for Pensioners (Age below 70 years)

Taxable Income	Tax Rates
Where the amount of pension received does not exceed rupees ten million	0% of the amount
Where the amount of pension received exceeds rupees 10 million	5% of the amount exceeding Rupees ten million

Surcharge on Tax Payable — Sec. 4AB

Taxable Income	Tax Rates
On taxable income of Individual and AOP exceeds Rs 10 million other than salary income.	10% on tax imposed

Income from Property – Individual, AOP and Company Company

Sec. 155 & Sch. I, Part III, Div. V

Taxable Income	Tax Rates (ATL)	Tax Rates (Non ATL)
Up to Rs 300,000	Nil	Nil
Rs 300,001 to Rs 600,000	5% exceeding Rs 300,000	Increase by 100%
Rs 600,001 to Rs 2,000,000	Rs 15,000 + 10% of the amount exceeding 600,000	Increase by 100%
Above Rs 2,000,000	Rs 155,000 + 25% of the amount exceeding 2,000,000	Increase by 100%
Tax Rates for rent of immovable property – Companies	15%	30%

Small & Medium Enterprise

Option of Final Tax Regime		Option of Normal Tax Regime	
Turnover	**Tax Rates**	**Taxable income**	**Tax Rates**
Where annual business turnover does not exceed Rs 100 million	0.25% of gross turnover	Where annual business turnover does not exceed Rs 100 Million	7.5% of taxable income
Where annual business turnover exceeds 100 million but does not exceed Rs 250 million	0.5% of gross turnover	Where annual business turnover exceeds 100 million but does not exceed Rs 250 million	15% of taxable income

Companies' General Rates — Schedule I, Part I, Div. II

Company Type	Rate
Small Company	20%
Banking Company	42%
All other Companies	29%
Alternate Corporate Tax (ACT) Sec-113C	17%

Minimum Tax — Section-113 & Sch. I, Part I, Div. IX Div. IX

Description	Rate
General Rate	1.25%
a. SNGPL and SSGCL (annual turnover exceeds Rs. 1.billion) b. PIA c. Poultry Industry including poultry breeding, production of broiler, eggs and poultry feed	0.75%
a. Oil Refineries b. Motorcycle Dealer (Sales Tax Registered) c. Oil Marketing Companies	0.5%
b. Petroleum agents and distributors (Sales Tax Registered)	0.25%
c. Rice mills and dealers; d. Teir1- Retailers of FMCG (Integrated with FBR's software for real time reporting) e. Person's turnover from supplies through e commerce including running online marketplace. f. Persons engaged in trading of used vehicles; and g. Flour mills.	0.25%
In the case of distributors, dealers, sub dealers, wholesalers of goods specified in the following Table, subject to the conditions that beneficiaries of reduced rate are appearing on the active taxpayers' lists issued under 64 the provisions of the Sales Tax Act, 1990 and the Income Tax Ordinance, 2001. Clause 24D of Part II of Second Schedule. • Pharmaceutical • Fertilizer • Cigarette • Sugar • locally manufactured mobile phones • Fresh and frozen food in canned or packaged form • Electronics • Beverages and dairy products • Pasta, cereals, biscuits, nuts, snacks and similar packaged food items • Condiments and baking items in bottled or packaged form • Skincare and cosmetics, haircare, oral care, baby care • Cleaning agents like laundry detergents, dishwashing soaps and floor cleaners • Toilet paper, paper towels, facial tissues, napkins, and similar products • Trash bags, aluminum foil, air freshener and insect sprays.	0.5%

Capital Gains on Disposal of Immovable Property

(If Property Acquired Before 1 July 2024)

Description	Open Plot	Constructed Property	Flats
Where the holding period does not exceed 1 Year	15%	15%	15%
Where the holding period exceeds 1 Year but does not exceed 2 Years	12.5%	10%	7.5%
Where the holding period exceeds 2 Years but does not exceed 3 Years	10%	7.5%	Nil
Where the holding period exceeds 3 Years but does not exceed 4 Years	7.5%	5%	Nil
Where the holding period exceeds 4 Years but does not exceed 5 Years	5%	Nil	Nil
Where the holding period exceeds 5 Years but does not exceed 6 Years	2.5%	Nil	Nil
Where the holding period exceeds 6 Years	Nil	Nil	Nil

In case of Disposal of Immovable Property acquired on or after 1st day of July, 2024 the rate is 15% on Filer irrespective of holding period. Normal Tax Regime in case of Non-Filer with the minimum rate of 15%.

Capital Gains on Disposal of Securities — Section 37A

<table>
<tr><th>Description</th><th>Disposal of Securities Acquired between 1 Jul 2022 to 30 Jun 2024</th><th>Disposal of Securities Acquired between July, 2024 to June 2025</th><th>Disposal of Securities Acquired on or after 1st day of July, 2025</th></tr>
<tr><td>Where the holding period does not exceed 1 Year</td><td>15%</td><td rowspan="6">15% on Filer irrespective of holding period

For Ind & AOP Normal Tax Regime in case of Non-Filer with the minimum rate of 15%.

For Companies Normal Tax Regime</td><td rowspan="6">15% on Filer & Non-Filer irrespective of holding period</td></tr>
<tr><td>Where the holding period exceeds 1 Year but does not exceed 2 Years</td><td>12.5%</td></tr>
<tr><td>Where the holding period exceeds 2 Years but does not exceed 3 Years</td><td>10%</td></tr>
<tr><td>Where the holding period exceeds 3 Years but does not exceed 4 Years</td><td>7.5%</td></tr>
<tr><td>Where the holding period exceeds 4 Years but does not exceed 5 Years</td><td>5%</td></tr>
<tr><td>Where the holding period exceeds 5 Years but does not exceed 6 Years</td><td>2.5%</td></tr>
</table>

Capital Gains on Disposal of Securities — Section 37A

Description	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 exceeds 6 Years	Nil	—	—
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 the income		
Capital gain arising on disposal where the securities are acquired on or before 01 July 2013	0% of income		

Note: For taxpayer not appearing on ATL, NCCPL shall withhold tax at 100% increased rates.

Withholding Tax on Revenues Received from Social Media Platforms Platforms — Sec. 154B

Description	Rate
Proceeds from social media Platforms including YouTube, Facebook, Instagram, Tik Tok or such other similar platforms	5% of proceeds [minimum if resident; final if non-resident not having a permanent establishment in Pakistan.]

Profit on Debt — Sec 151

Description	ATL Rate	Non ATL Rate
Profit from a banking company or financial institution	20%	40%
Profit on government securities	20%	40%
In all other cases	15%	30%

Profit on Disposal of Debt Securities — Sec 151A

Description	ATL Rate	Non ATL Rate
Profit on disposal of debt and government securities	20%	40%

Electricity Consumption — Sec. 235 & Sch. I, Part IV, Div. IV

Commercial & Industrial Consumer

Consumption	Rate
Where the amount does not exceed Rs 500/-	Nil
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

Consumption	Rate
Where the amount is less than Rs 25,000/-	Nil
Where the amount is Rs 25,000 or more	7.5% of Amount

Tax on Telephone/ Internet users — Sec. 236 & Sch. I, Part IV, Div. V

Description	Rate	
Telephone Subscriber other than mobile phone subscriber - Amount of bill > Rs. 1,000	10%	
Internet & Mobile Subscriptions	15%	75% if person appearing in General Order

Super Tax on High Earning Persons — Section 4C

Description	Rate
Where banking income exceed Rs 150 million	10% of the Income
Income computed as per Part I of the Fifth Schedule (i.e. Exploration & Production of Petroleum), exceeding Rs. 150 million, but does not exceed the limit specified in rule 4 of that Part.	10% of the Income
Income of a person, engaged in deriving income from sale of any kind of fertilizer, exceeding Rs. 150 million	10% of the Income
Income of a person other than those mentioned above exceeding Rs 500 million	8% of the Income
Super tax shall not apply to a person if the export proceeds realized for the tax year represent more than 80% of his total turnover for the tax year.	Exempt

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 columns (2) and (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 (Sq Ft) & 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 Payments by Life Insurance Companies and Takaful Operators

Return on Investment in Sukuks	ATL Rate	Non ATL Rate
Where payout or benefit is made within one year from the date of issuance of the life insurance policy, family takaful certificate or plan	15%	30%*
Where payout or benefit is made after one year but before completion of four years from the date of issuance of the life insurance policy, family takaful certificate or plan.	10%	20%*
This tax shall not apply where the payout arises on the death or disability of policy holder and payout after completion of 4 years from the date of issuance of the policy.		
In case payment is made to non-resident person, the rate of deduction shall remain 10% or 15% as the case may be		

Withholding Tax under Section 153

Sale of Goods under Section 153(1)(a)	ATL Rate	Non ATL Rate
By company (If Annual Payment >75K)	5%	10%
By Individual and AOP (If Annual Payment >75K)	5.5%	11%

Withholding Tax Under Section 153

Sale of Goods (First Schedule Part III Div. III)	ATL Rate	Non ATL Rate
By Company - Toll Manufacturing	9%	18%
By Individual and AOP - Toll Manufacturing	11%	22%

Services Sec 153(1)(b) & 1st Sch, Part III, Div. III (If Annual Services >30K)

	ATL Rate	Non ATL Rate
General rate	14%	28%
Advertisement Services (Electronic/print media)	1.5%	3%
Terminal and Port Services	12%	24%
Professional services such as doctors, lawyers, architects, accountants, software engineers or developers, working independently	15%	30%
IT services and IT enabled services	4%	8%
Advertisement Services Other than (Electronic/print media)	7%	14%
Transport services	7%	14%
Freight forwarding services	7%	14%
Air cargo services	7%	14%
Courier services	7%	14%
Manpower outsourcing services	7%	14%
Hotel services	7%	14%
Security guard services	7%	14%
Software development services	7%	14%
Tracking services	7%	14%
Share registered services	7%	14%
Engineering Services Including architectural services, warehousing services	7%	14%
Service rendered by Non-Banking Finance Company as defined in clause (35B) of section 2	7%	14%
Data Services provided under license issued by the Pakistan Telecommunication Authority	7%	14%
Telecom Infrastructure (Tower) Services	7%	14%
Car rental services	7%	14%
Building maintenance services	7%	14%
Services rendered by Pakistan Stock Exchange and Pakistan Mercantile Exchange Limited	7%	14%
Inspection services	7%	14%
Certification services	7%	14%
Testing & Training services	7%	14%

Services Sec 153(1)(b) & 1st Sch, Part III, Div. III (If Annual Services > Services > 30k)

Description	ATL Rate	Non ATL Rate
Oilfield services	7%	14%
Telecommunication Services		
Collateral Management Services		
Travel and Tour Services		

Fast Moving Consumer Goods (FMCG) — Withholding Tax Under Under Section 153

Description	ATL Rate	Non ATL Rate
Rice, cotton seed & Edible oil	1.5%	3%

Contracts Under Section 153(1)(c)

Description	ATL Rate	Non ATL Rate
By Company	7.5%	15%
By Individual and AOP	8%	16%
Sports person	15%	30%

Tax on Return on Investment in Sukuks

Return on Investment in Sukuks	ATL Rate	Non ATL Rate
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%

Brokerage and Commission Section-233

Description	ATL Rate	Non ATL Rate
Advertisement agents	10%	20%
Life insurance agents (Less than 0.5 million per annum)	8%	16%
Other cases	12%	24%

Tax on Payments for Digital Transactions in E-Commerce Platforms Platforms Under Section 6A

Description	Rate
Digital Means or banking channels by payment intermediary	1% of the gross amount paid
Cash on delivery by courier service	2% of the gross amount paid

For taxpayers having turnover exceeding 200 million, this withholding tax is adjustable.

For taxpayers having annual turnover up to 200 million, this withholding tax is final tax with an option to opt for NTR.

Tax on Builders and Developers

Description	Taxable Income	Rate
Construction and sale of residential, commercial or other buildings	10% of gross receipt	As per first schedule Division I or II of Part-I
Development and sale of residential commercial or other plots; or	15% of gross receipt	
Above both	12% of gross receipt	

Tax on Imports — Section 148

Description	ATL Rate	Non ATL Rate
Persons falling under Part I of 12th Schedule	1%	2%
Persons falling under Part II of 12th Schedule	2%	4%
Persons falling under Part II of 12th Schedule "Commercial Import"	3.5%	7%
Persons falling under Part III of 12th Schedule	5.5%	11%
Persons falling under Part III of 12th Schedule "Commercial Import"	6%	12%
Manufacturer covered under SRO 1125(I)/2011	1%	2%
Pharmaceutical Imported-Finished Goods	4%	8%
Importer of CKD kits of electric vehicles for small cars SUVs with 50 kwh battery and LCVs with 150 kwh battery or below	1%	2%

Profit on Debt – Section 7B

Description	Rate
If Profit from a banking company or financial institution up-to 5 million	20%

Export of Services — Section 154A

Description	Rate
Exports Proceeds of Computer Software or IT services or IT enabled services by persons	0.25%

Profit on Debt - Section 7B		Export of Services – Section 154A	
Description	**Rate**	**Description**	**Rate**
If Profit from yield on government securities up-to 5 million	20%	registered with Pakistan Software Export Board up to tax year 2029.	
In other case upto 5 million	15%	Other cases	1%
If profit exceed 5 million	NTR		

Exports — Section 154

Description	Rate
Proceed against export of goods	1.25%
Other Cases	1%

Dividend – Section 150

Description	ATL Rate	Non ATL Rate
From Power Generation Independent Power Producers	7.5%	15%
From mutual Funds to the extent of income derived from average annual investment in debt securities	25%	50%
From mutual Funds to the extent of income derived from average annual investment in equities	15%	30%
From Real Estate Investment trust	15%	30%
From companies whose income is exempt of tax or incurring losses	25%	50%
By corporate entities from mutual funds on component of income from debt securities	29%	58%
Entities from mutual funds on component of income from debt securities (Other than company)	25%	50%

Payment to Non-Resident – Sec 152

Description	ATL Rate	Non ATL Rate
Royalty, fee for technical services, fee for off-shore digital services on Gross amount	15%	30%
In any other case	10%	20%

Advance Tax on Sale or Transfer of Immovable Property — Sec 236C

Description	ATL Rate	Non ATL Rate
Gross amount of the consideration received	2.75%	11.5%

Withholding Tax on Certain Type of Payment to PE of Non-Resident — Section — Section 152 (2A)

Description	Rate	Non ATL Rate
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: "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.	8%	16%
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%

Advance Tax on Purchase of Immovable Property — Sec 236K

Description	ATL Rate	Non ATL Rate
Fair value < Rs. 50 million	1.25%	10.5%
Rs. 50 million < Fair value < Rs. 100 million	1.25%	14.5%
Fair value > Rs. 100 million	1.25%	18.5%

Other Withholding Taxes

Description	ATL Rate	Non ATL Rate
Cash withdrawal 231AB [Withdrawal Rs.50,000 per day]	Nil	0.8%
Remitted aboard through Debit, Credit or prepaid cards 236Y	0.5%	1%
Petrol & Petroleum Products 156A	12%	24%
On sale by other auctions Sec-236A	10%	20%
Every Company issuing bonus shares - Sec 236Z	10%	20%
Immovable Property Sold by auctions Sec-236A	5%	10%
On Prize bonds and winnings Sec-156	15%	30%
On Prize, Winnings, Lottery & Raffles Sec-156	20%	40%
Advance tax on sales to distributors, dealers and wholesalers Other than Fertilizer-Sec 236G	0.1%	2%

Other Withholding Taxes

Description	ATL Rate	Non ATL Rate
Advance tax on sales to Fertilizer - Sec 236G	0.7%	1.4%
Advance tax on sale of specified goods to wholesales - 236H	0.5%	1%
Advance tax on sale of specified goods to retailers - 236H	0.5%	2.5%

Capital Gains on Disposal of Securities (First Sch. Part I Div. VII)

Description	Individual	AOP	Company
Mutual fund or a collective investment scheme or a REIT scheme (Stock Fund)	15%	15%	15%
Mutual fund or a collective investment scheme or a REIT scheme (Other Fund)	15%	15%	25%
If Dividend receipts of the fund are less than capital gain	15%	15%	15%

Advance Tax on Purchase, Registration and Transfer of Motor Vehicles Motor Vehicles (First Sch. Part IV Div. VII)

Engine Capacity	ATL Rate	Non ATL Rate
Up to 850cc	0.5%	1.5%
851cc to 1000cc	1%	3%
1001cc to 1300cc	1.5%	4.5%
1301cc to 1600cc	2%	6%
1601cc to 1800cc	3%	9%
1801cc to 2000cc	5%	15%
2001cc to 2500cc	7%	21%
2501cc to 3000cc	9%	27%
Above 3000cc	12%	36%

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OFFICES

ISLAMABAD

Office No.9, 3rd Floor, Sajid Sharif Plaza, Markaz, G-11.

Tel: +92-51-6142257

KARACHI

4th Floor, Azad Trade Center, Plot No ST- 2 & 3, Gulshan-e-Iqbal - 14. Tel: +92-21-33409426

LAHORE

702 - 7th Floor, Eden Heights, Main Gulberg, Jail Road.

Tel: +92-42-35786824, 35786825

FAISALABAD

First Floor, Al-Jamil Plaza, 7-Madina Town Ext, Off Jaranwala Road.

Tel: +92-41-8725065, 8725066

PESHAWAR

3rd Floor, Bhittani Plaza, 41-D, 3-A Park Ave, University Town, .

Tel: +92-91-5700348

www.zahidjamilco.com