



TAX RATE CARD

For Tax Year 2024-25

**Technical Support & Practice Development
Institute of Cost and Management
Accountants of Pakistan
(ICMA International)**

Tax Rate Card for Tax Year 2024-25

Tax Rates for Salaried persons (Section 12, 149, First Schedule, Part-I, Division-I)		
S#	Taxable Income	Rate of Tax
1	Up to Rs 600,000	0%
2	Rs. 600,001 to Rs. 1,200,000	5% of the amount exceeding Rs. 600,000
3	Rs 1,200,001 to Rs 2,200,000	Rs 30,000 + 15% of the amount exceeding Rs 1,200,000
4	Rs 2,200,001 to Rs 3,200,000	Rs 180,000 + 25% of the amount exceeding Rs 2,200,000
5	Rs 3,200,001 to Rs 4,100,000	Rs 430,000 + 30% of the amount exceeding Rs 3,200,000
6	Above Rs 4,100,000	Rs 700,000 + 35% of the amount exceeding Rs 4,100,000
	Director Fee for Board Meeting	20% of Gross Amount

Tax Rates for AOPs and Non-salaried persons (Section 18, First Schedule, Part-I, Division-I)		
S#	Taxable Income	Rate of Tax
1	Up to Rs 600,000	0%
2	Rs 600,001 to Rs 1,200,000	15% of the amount exceeding Rs 600,000
3	Rs 1,200,001 to Rs 1,600,000	Rs. 90,000 + 20% of the amount exceeding Rs. 1,200,000
4	Rs 1,600,001 to Rs 3,200,000	Rs. 170,000 + 30% of the amount exceeding Rs. 1,600,000
5	Rs 3,200,001 to Rs 5,600,000	Rs. 650,000 + 40% of the amount exceeding Rs. 3,200,000
6	Above Rs 5,600,000	Rs. 1,610,000 + 45%* of the amount exceeding Rs. 5,600,000

*Provided that in case an AOP is a professional firm prohibited from incorporating by any law or the rules of the body regulating their profession, the 45% rate of tax mentioned against serial number 6 of the Table shall be 40%

Surcharge on Tax Payable (Section 4AB, First Schedule, Part-I, Division-I)		
On Taxable Income of Individuals (including salaried person) and AOPs exceeding Rs 10M	10% on tax payable	

Rates of Tax for Companies (Sections 18, 100A, 113C, First Schedule, Part-I, Division-II)	
Small Company	20%
Banking Company	39%
All other Companies	29%
Alternate Corporate Tax	17%

Super Tax on high earning persons (Section 4C, First Schedule, Part-I, Division-IIB)		
S#	Taxable Income	Rate of Tax
1	Where income does not exceed Rs.150 M	0% of Income
2	Where income exceeds Rs. 150 M but does not exceed Rs. 200 M	1% of Income
3	Where income exceeds Rs. 200 M but does not exceed Rs. 250 M	2% of Income
4	Where income exceeds Rs. 250 M but does not exceed Rs. 300 M	3% of Income
5	Where income exceeds Rs. 300 M but does not exceed Rs. 350 M	4% of Income
6	Where income exceeds Rs. 350 M but does not exceed Rs. 400 M	6% of Income
7	Where income exceeds Rs. 400 M but does not exceed Rs. 500 M	8% of Income
8	Where income exceeds Rs. 500 M	10% of Income

Rate of Dividend Tax (Section 5, First Schedule, Part-I, Division-III)	
Description	Rate
Received from IPPs	7.5%
Received from Mutual Funds, REIT & Others	15%*
Received by a REIT scheme from Special Purpose Vehicle	0%
Received by others from Special Purpose Vehicle as per REIT Regulations 2015	35%
Received from Companies	25%

*Provided that the rate of tax on dividend received from mutual funds deriving fifty percent or more income from profit on debt shall be 25%.

Rate of Tax on Profit on Debt (Section 7B, First Schedule, Part-I, Division-IIIA)	
Description	Rate
Imposed under section 7B (up to Rs 5 million)	15%

Tax Rate Card for Tax Year 2024-25

Rate of Tax on Return on investment in sukuks received from special purpose vehicle(Section 5AA, First Schedule, Part-I, Division-IIIB)

Description	Rate
In case of a company	25%
In case of an individual or AOP when profit is more than 1 million	12.5%
In case of an individual or AOP when profit is less than 1 million	10%

Rate of Tax on Certain Payments to Non-Residents (Section 6, First Schedule, Part-I, Division-IV)

Description	Rate
In case of Royalty or Fee for Technical Services	15% of the gross amount
In any other case	10% of the gross amount

Rate of Tax on Shipping or Air Transport Income of a Non-resident Person (Section 7, First Schedule, Part-I, Division-V)

Description	Rate
In case of Shipping Companies	8% of the gross amount received or receivable
In case of air transport income	3% of the gross amount received or receivable

Rate of Tax on Capital Gains on disposal of Securities (Section 37A, First Schedule, Part-I, Division-VII)

S#	Description	Rate of Tax on disposal of securities when acquired	
		b/w 01.07.2022 to 30.06.2024	on or after 01.07.2024
Where the holding period:		15% for persons appearing on the ATL on the date of acquisition and the date of disposal of securities and at the rate specified in Division I for individuals and AoPs & Division II for companies in respect of persons not appearing on the ATL on the date of acquisition and date of disposal of securities: Provided that the rate of tax for individuals and AoPs not appearing on the ATL, the rate of tax shall not be less than 15% in any case	
1	does not exceed one year	15%	
2	exceeds one year but does not exceed two years	12.5%	
3	exceeds two years but does not exceed three years	10%	
4	exceeds three years but does not exceed four years	7.5%	
5	exceeds four years but does not exceed five years	5%	
6	exceeds five years but does not exceed six years	2.5%	
7	exceeds six years	0%	
8	Future Commodity contracts entered into by members of Pakistan Mercantile Exchange	5%	5%

Provided that for securities except at S. No. 8 of the table:

(i) the rate of 12.5% tax shall be charged on capital gain arising on disposal where the securities are acquired on or after the first day of July, 2013 but on or before the 30th day of June, 2022; and

(ii) the rate of 0% tax shall be charged on capital gain arising on disposal where the securities are acquired before the first day of July, 2013:

Provided further that the rate for companies in respect of debt securities shall be as specified in Division II of Part I of the First Schedule:

Provided also that a mutual fund or a collective investment scheme or a REIT scheme shall deduct Capital Gains Tax at the rates as specified below, on redemption of securities as prescribed, namely: —

Category	Rate
Individual and association of persons	15% for stock funds, 15% for other funds
Company	15% for stock funds, 25% for other funds

Provided also that in case of a stock fund if dividend receipts of the fund are less than capital gains, the rate of tax deduction shall be 15%: Provided also that no capital gain shall be deducted, if the holding period of the security acquired on or before 30th day of June 2024 is more than six years.

Explanation. – For the removal of doubt, it is clarified that provisions of this proviso shall be applicable only in case of mutual fund or collective investment scheme or a REIT scheme.

Tax Rate Card for Tax Year 2024-25

Rate of Tax on Capital Gains on disposal of Immoveable Property (Section 37(1A), First Schedule, Part-I, Division-VIII)					
S#	Holding Period	Rate of Tax on properties acquired on or before 30.06.2024			Rate of Tax on properties acquired on or after 01.07.2024
		Open Plots	Constr. Property	Flats	
Where the holding period:					15% for persons appearing on the ATL on date of disposal of property and at the rates specified in Division I for individuals and AoPs and Division II for companies in respect of persons not appearing on the ATL on the date of disposal of property: Provided that the rate of tax for individuals and AoPs not appearing on the ATL on the date of disposal, the rate of tax shall not be less than 15% of the gain.
1	does not exceed one year	15%	15%	15%	
2	exceeds 1 year but does not exceed 2 years	12.5%	10%	7.5%	
3	exceeds 2 years but does not exceed 3 years	10%	7.5%	0	
4	exceeds 3 years but does not exceed 4 years	7.5%	5%	-	
5	exceeds 4 years but does not exceed 5 years	5%	0	-	
6	exceeds 5 years but does not exceed 6 years	2.5%	-	-	
7	exceeds 6 years	0%	-	-	

Rate of Tax on deemed Income (Section 7E, First Schedule, Part-I, Division-VIII C)	
Description	Rate
Tax on deemed Income	20%

Minimum Turnover Tax (Section 113, First Schedule, Part-I, Division-IX)	
Person(s)	Rate
SSGPL and SNGPL (for cases where annual turnover exceeds rupees one billion), PIA, Poultry	0.75%
Oil Refineries, Motorcycle Dealers registered under Sales Tax Act, 1990, Oil Marketing Companies	0.5%
Distributors of Pharmaceutical products, FMCG & Cigarettes, Petroleum Agents, Rice mills, Flour mills dealers, Persons engaged in sale/purchase of used vehicles, Tier-I FMCG retailers integrated with FBR	0.25%
In all other cases	1.25%

Rate of Advance Tax on person deriving income from the business of construction and disposal of buildings, development etc (Section-147, First Schedule, Part-II)			
Area in	Karachi, Lahore and Islamabad	Hyderabad, Sukkur, 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			
Sq. Ft.	-	-	-
Any size	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			
upto 3000	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)			
Sq. Ft.	-	-	-
Any size	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			
Sq. Ft.	-	-	-
Any size	Rs.20 per Sq. yd.	Rs.20 per Sq. yd.	Rs.10 per Sq. yd.
Provided that in case of mixed-use buildings having both commercial and residential areas, respective rates mentioned above shall apply: Provided further that in case of development of plots and constructing buildings on the same plots as one project, both rates shall apply.”;			

Withholding Tax Rates for Tax Year 2024-25

Rate of Advance Tax at Import Stage (Section-148, First Schedule, Part-II)

Person(s)	Rate
Persons importing goods classified in Part I of Twelfth Schedule	1%
Persons importing goods classified in Part II of Twelfth Schedule	2%
Persons importing goods classified in Part II of Twelfth Schedule in case of commercial importer	3.5%
Persons importing goods classified in Part III of Twelfth Schedule	5.5%
Persons importing goods classified in Part III of Twelfth Schedule, in case of a commercial importer	6%
Manufacturers covered under S.R.O. 1125(I)/2011	1%
Pharmaceutical Imported Finished Goods	4%
Importers of CKD kits of electric vehicles for small cars/SUVs with 50kwh/ below & LCVs with 15/ below	1%
100% increase in amount of tax in case person is not appearing on the Active Taxpayer's List (ATL)	

Rate of Advance Tax on Value of Import of Mobile Phones (Section-148, First Schedule, Part-II)

C & F Value of mobile phone (in US Dollar)	In CBU	CKD/SKD
Up to 30 except smart phones	70	0
Exceeding 30 and up to 100 and smart phones up to 100	100	0
Exceeding 100 and up to 200	930	0
Exceeding 200 and up to 350	970	0
Exceeding 350 and up to 500	5,000	3,000
Exceeding 500	11,500	5,200

Rate of Advance Tax on Salary (Section 149, First Schedule, Part-I, Division-I)

S#	Taxable Income	Rate of Tax
1	Up to Rs 600,000	0%
2	Rs. 600,001 to Rs. 1,200,000	5% of the amount exceeding Rs. 600,000
3	Rs 1,200,001 to Rs 2,200,000	Rs 30,000 + 15% of the amount exceeding Rs 1,200,000
4	Rs 2,200,001 to Rs 3,200,000	Rs 180,000 + 25% of the amount exceeding Rs 2,200,000
5	Rs 3,200,001 to Rs 4,100,000	Rs 430,000 + 30% of the amount exceeding Rs 3,200,000
6	Above Rs 4,100,000	Rs 700,000 + 35% of the amount exceeding Rs 4,100,000
No change in Tax Rates in case person is not appearing on the Active Taxpayer's List (ATL)		

Rate of Advance Tax on Dividends (Section-150, First Schedule, Part-III, Division-I)

Person(s)	Rate
(a) Paid by Independent Power Purchasers (IPPs) where such dividend is a pass-through item	7.5%
(b) In the case of mutual funds, Real Estate Investment Trusts and cases other than those mentioned in clauses (a), (c) and (d): Provided that the rate of tax on dividend received from mutual funds deriving fifty percent or more income from profit on debt shall be	15%
	25%
(c) Dividend received by a REIT scheme from Special Purpose Vehicle	0%
(c) Dividend received by others from Special Purpose Vehicle as per REIT Regulations, 2015	35%
(d) From a company where no tax is payable by such company, due to exemption of income or carry forward of business losses under Part VIII Chapter III or claim of tax credits under Part X of Chapter III	25%
100% increase in amount of tax in case person is not appearing on the Active Taxpayer's List (ATL)	

Profit on Debt (Section-151, First Schedule, Part-III, Division-IA & IB)

Person(s)	Rate
Under Section 151:	
Interest (In case of a filer)	15%
Interest (In case of a non-filer)	35%
Rate of Tax on return on investment in sukuks:	
In case of a company	25%
In case the sukuk-holder is an individual or an AOP, if the return on investment is more than 1 million	12.5%
In case the sukuk-holder is an individual and an AOP, if the return on investment is less than 1 million	10%
100% increase in amount of tax in case person is not appearing on the Active Taxpayer's List (ATL)	

Tax Rate Card for Tax Year 2024-25

Payments to non-residents (Section 152, First Schedule, Part III, Division II)	
Description	Rate
Royalty or fees for technical services to a non-resident person (sub-section 1)	15%
Execution of a contract or sub-contract, Assembly or installation project including supply of supervisory activities, any other contract for construction or services, contract for advertisement (sub-section 1A)	7%
Insurance Premium/ Re-insurance Premium (sub-section 1AA)	5%
Advertisement Services (relaying from outside Pakistan) (sub-section 1AAA)	10%
Foreign produced commercial (sub-section 1BA)	20%
Fee for off-shore digital services (sub-section 1C)	10%
Capital gain arising on disposal of instruments & Government Securities on:	
Banking Company maintaining Special Convertible Rupee Account (SCRA) of a non-resident company having no permanent establishment in Pakistan (sub-section 1D)	10%
Banking Company maintaining Foreign Currency Value Account (FCVA)/non-resident Pakistani Rupee Value Account (NRVA) of a non-resident individual holding POC/NICOP/CNIC (sub-section 1DA)	
In case sukuk-holder is a company (sub-section 1DB)	25%
In case the sukuk-holder is an individual or an AOP, if the return on investment is more than 1M	12.5%
In case the sukuk-holder is an individual and an AOP, if the return on investment is less than 1M	10%
Others mentioned in sub-section (2)	20%
Sale of Goods (Other case not covered above)	
a) In case of a company	5%
b) Other cases	5.5%
In case of rendering services: (sub-section 2A(b)) Transport, Freight Forwarding, Air Cargo, Courier, Manpower Outsourcing, Hotel, Security Guard Services, Software Development, IT and IT Enabled services, Tracking, Other Advertisement Services, Share Registrar, Engineering, Warehouse, Car Rental, Asset Management Services, Data Services under license issued by PTA, Training, Telecom Infrastructure (Tower), Building maintenance, Inspection, Certification, Testing & training, Oilfield	4%
In cases other than above mentioned services: (sub-section 2A(b))	
a) In case of company	9%
b) Other Cases	11%
In cases other than sales of goods or rendering of services: (sub-section 2A(c))	
a) In case of sportspersons	10%
b) In any other case	8%
100% increase in amount of tax in case person is not appearing on the Active Taxpayer's List (ATL)	
Payments for Goods, Services & Contracts (Section 153, First Schedule, Part III, Division III)	
Description	Rate
Rice, Cotton seed oil, edible oils (sub-section (1)(a))	1.5%
In case of a company, payable for toll manufacturing (sub-section (1)(a))	9%
By Individual and AOP, payable for toll manufacturing (sub-section (1)(a))	11%
In case of a company, payable in case other than toll manufacturing	5%
By Individual and AOP, payable in case other than toll manufacturing (sub-section (1)(a))	5.5%
Distributors, Dealers, Sub-Dealers, Wholesalers & Retailers of FMCG, Fertilizer, Electronics (excluding Mobile Phones), Sugar, Cement, Edible Oil, Steel	5%
In case of Companies	5.5%
In case of Individuals/AOP (In case appearing in ATL on both Income & Sales Tax the rate will be 0.25%)	
Traders of Yarn	0.5%
Distribution of Cigarettes	2.5%
Distribution of Pharmaceutical Products	1%
In case of rendering services: (sub-section 1(b)) transport, freight forwarding, air cargo, courier, manpower outsourcing, Hotel, security guard, software development, IT and IT enabled as defined in section 2, tracking, advertising (other than by print or electronic media), share registrar, engineering including architectural, warehousing, rendered by asset management companies, data services provided under license issued by the PTA, telecommunication infrastructure (tower), car rental, building maintenance, services rendered by PSE and PMEL, inspection, certification, testing and training, oilfield, telecommunication, collateral management, travel and tour services, REIT management, rendered by National Clearing Company of Pakistan Limited	4%

Tax Rate Card for Tax Year 2024-25

Electronics and Print Media Advertising Services	1.5%		
In cases other than above mentioned services: (sub-section 1(b))			
a) In case of company	9%		
b) Other Cases	11%		
In cases of execution of a contract: (sub-section 1(c))			
a) In case of sportspersons	10%		
b) In case of a company	7.5%		
c) In any other case	8%		
Services of dying, stitching etc. by exporters or export house (sub-section 2)	1%		
100% increase in amount of tax in case person is not appearing on the Active Taxpayer's List (ATL)			
Exports of Services (Section 154 & 154A, First Schedule, Part III, Division IV & IVA)			
Types of Receipts	Rate		
Exports of Goods (Section 154, sub-sections (1), (3), (3A), (3B) or (3C)) & Section 153(2)	1%		
Export proceeds for tax years 2024 up to tax year 2026 of Computer software or IT services or IT Enabled services by persons registered with Pakistan Software Export Board (Section 154A)	0.25%		
Any other case (Section 154A)	1%		
Income from Property (Section 155, First Schedule, Part-III, Division-V)			
S#	Taxable Income	Rate of Tax	
1	Up to Rs 300,000	0%	
2	Rs 300,001 to Rs 600,000	5% of the amount exceeding Rs300,000	
3	Rs 600,001 to Rs 2,000,000	Rs 15,000 + 10% of the amount exceeding Rs 600,000	
4	More than Rs 2,000,000	Rs 155,000 + 25% of the amount exceeding Rs 2,000,000	
In case of companies, Tax Rate for rent of immovable property is 15% of gross rent			
100% increase in amount of tax in case person is not appearing on the Active Taxpayer's List (ATL)			
Sale of Petroleum Products (Section 156A, First Schedule, Part III, Division VIA)			
Description	Rate		
Sale of Petroleum Products to petrol pump operator	12%		
100% increase in amount of tax in case person is not appearing on the Active Taxpayer's List (ATL)			
Cash Withdrawals from Bank (Section 231AB, First Schedule, Part IV)			
Description	Rate for persons not appearing on ATL		
Cash withdrawals exceeding Rs 50,000 per day on aggregate basis from a person whose name is not appearing in the active taxpayers' list	0.6%		
Prizes and Winnings (Section 156, First Schedule, Part III, Division VI)			
Description	Rate		
On Prize Bonds	15%		
On Winning from raffle, lottery, prize on winning quiz or prize offered by a company for promotion of sale	20%		
100% increase in amount of tax in case person is not appearing on the Active Taxpayer's List (ATL)			
Advance Tax on Purchase, Registration and Transfer of Motor Vehicles (Section 231B, First Schedule, Part IV, Division VII)			
Under sub-section (1) & (3)		Under sub-section (2)	
Engine Capacity	Rate	Engine Capacity	Rate
Up to 850cc	0.5% of the value	Up to 850cc	-
851cc to 1000cc	1% of the value	851cc to 1000cc	Rs 5,000
1001cc to 1300cc	1.5% of the value	1001cc to 1300cc	Rs 7,500
1301cc to 1600cc	2% of the value	1301cc to 1600cc	Rs 12,500
1601cc to 1800cc	3% of the value	1601cc to 1800cc	Rs 18,750
1801cc to 2000cc	5% of the value	1801cc to 2000cc	Rs 25,000
2001cc to 2500cc	7% of the value	2001cc to 2500cc	Rs 37,500
2501cc to 3000cc	9% of the value	2501cc to 3000cc	Rs 50,000
Above 3000cc	12% of the value	Above 3000cc	Rs 62,500
Provided that the value for the purpose of S. Nos. 7 to 9		Provided that in cases where engine capacity is not	

Tax Rate Card for Tax Year 2024-25

<p>of the above Table shall be in case of motor vehicle –</p> <p>(i) imported in Pakistan, the import value assessed by the Customs authorities as increased by customs duty, federal excise duty and sales tax payable at import stage;</p> <p>(ii) manufactured or assembled locally in Pakistan, the invoice value inclusive of all duties and taxes; or</p> <p>(iii) auctioned, the auction value inclusive of all duties and taxes:</p> <p>Provided that in cases where engine capacity is not applicable and the value of vehicle is Rupees five million 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 or assembled vehicles.</p>	<p>applicable and the value of vehicle is Rupees five million or more, the rate of tax collectible shall be Rupees twenty thousand:</p> <p>Provided further that the rate of tax to be collected under this clause shall be reduced by ten percent each year from the date of first registration in Pakistan.</p>
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Under sub-section (2A)	
Up to 1000CC	Rs 100,000
1001CC to 2000CC	Rs 200,000
2001CC and above	Rs 400,000
200% increase in amount of Tax in case person is not appearing on the Active Taxpayer's List (ATL)	

Foreign Domestic Workers (Section 231C)	
Description	Rate
From the agency, sponsor or the person employing the services of such foreign national	Rs 200,000
100% increase in amount of tax in case person is not appearing on the Active Taxpayer's List (ATL)	

Brokerage and Commission (Section 233, First Schedule, Part IV, Division II)	
Persons	Rate
Advertisement Agents	10%
Life Insurance Agents less than Rs 0.5M	8%
Others	12%
100% increase in amount of tax in case person is not appearing on the Active Taxpayer's List (ATL)	

Tax on Motor Vehicle (Section 234, First Schedule, Part IV, Division III)		
Description	Rate	
Goods transport vehicles	Rs. 2.5/kg of laden weight	
Vehicles above 8,120 kg of laden weight	Rs 1,200 per annum	
Passenger Transport Vehicle plying for hire per seat		
Capacity	Rs. per seat per annum Non-Air Conditioned	Rs. per seat per annum Air Conditioned
4 or more persons but less than 10 persons	200	375
10 or more persons but less than 20 persons	500	750
20 persons or more	1000	1500
Motor Vehicles (other than Passenger Transport Vehicle) per engine capacity		
Engine Capacity	Rate	
Up to 1,000cc	Rs 800	
1,001cc to 1,199cc	Rs 1,500	
1,200cc to 1,299cc	Rs 1,750	
1,300cc to 1,499cc	Rs 2,500	
1,500cc to 1,599cc	Rs 3,750	
1,600cc to 1,999cc	Rs 4,500	
2,000cc and above	Rs 10,000	
Motor Vehicles (where the tax is collected in lump sum)		
Engine Capacity	Rate	
Up to 1,000cc	Rs 10,000	
1,001cc to 1,199cc	Rs 18,000	
1,200cc to 1,299cc	Rs 20,000	
1,300cc to 1,499cc	Rs 30,000	
1,500cc to 1,599cc	Rs 45,000	

Tax Rate Card for Tax Year 2024-25

1,600cc to 1,999cc	Rs 60,000
2,000cc and above	Rs 120,000
100% increase in amount of tax in case person is not appearing on the Active Taxpayer's List (ATL)	

Electricity Consumption (Section 235, First Schedule, Part IV, Division IV)

Gross Amount of Bill	Rate
For Commercial & Industrial Consumers	
Up to Rs 500	Rs 0
Exceeds Rs 500 but does not exceed Rs 20,000	10% of 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
For Domestic Consumers	
Less than Rs 25,000	0%
Exceeds Rs 25,000	7.5% of the amount

Telephone and Internet (Section 236, First Schedule, Part IV, Division V)

Description	Rate
In the case of a telephone subscriber (other than mobile phone subscriber) where the amount of monthly bill exceeds Rs. 1,000	10% of the exceeding amount of bill
In the case of subscriber of internet, mobile telephone and pre-paid internet or telephone card	15% of the amount of bill or sales price of internet pre-paid card or prepaid telephone card or sale of units through any electronic medium or whatever form: Provided that in the case of persons mentioned in income tax general order issued under section 114B, the rate of collection of tax shall be 75% of the amount of bill or sale price of internet pre-paid card or prepaid telephone card or sale of units to any electronic medium or whatever form.

No change in Tax Rates in case person is not appearing on the Active Taxpayer's List (ATL)

Sale by Auction (Section 236A, First Schedule, Part IV, Division VIII)

Description	Rate
Any property or good other than immovable property	10% of Gross Sale Price
In case of Immovable property sold by auction and sale by auction of train management services by Pakistan Railways	5% of Gross Sale Price

100% increase in amount of tax in case person is not appearing on the Active Taxpayer's List (ATL)

Sale or Transfer of Immovable Property (Section 236C, First Schedule, Part-IV, Division X)

Description	Rate
Where the gross amount of the consideration received does not exceed Rs. 50 million	3%
Where the gross amount of the consideration received exceeds Rs. 50 million but does not exceed Rs 100 million	3.5%
Where the gross amount of the consideration received exceeds Rs. 100 million	4%

100% increase in amount of tax in case person of Late Filer

10% In case of Non-Filer (Other than Non-resident Pakistani)

TV Plays and advertisements (Section 236CA, First Schedule, Part-IV, Division XA)

Description	Rate
Foreign-produced TV drama serial or play	Rs 1,000,000 per episode
Foreign-produced TV play (Single Episode)	Rs 3,000,000
Advertisement starring foreign Actor	Rs 100,000 per second

Sales to Distributor, Dealer & Wholesalers (Section 236G, First Schedule, Part-IV, Division XIV)	
Description	Rate
If the recipient is listed on ATL of both Sales Tax and Income Tax	0.25%
Other than the recipient of Fertilizer supplies	0.1%
0.7% will be charged from recipients of fertilizer in case recipient is not appearing on the both ATL 2% will be charged from other recipients in case recipient is not appearing on the both ATL	

Sales to Retailers (Section 236H, First Schedule, Part-IV, Division XIV)	
Description	Rate
Advance tax on sales to Retailers	0.5%
500% increase in amount of tax in case person is not appearing on the Active Taxpayer's List (ATL)	

Purchase of Immovable Property (Section 236K, First Schedule, Part-IV, Division XVIII)	
Description	Rate
Where the fair market value does not exceed Rs. 50 million	3%
Where the fair market value exceeds Rs. 50 million but does not exceed Rs 100 million	3.5%
Where the fair market value exceeds Rs. 100 million	4%
100% increase in amount of tax in case person of Late Filer In case of Non-Filer (Other than Non-resident Pakistani)	
Where the fair market value does not exceed Rs. 50 million	12%
Where the fair market value exceeds Rs. 50 million but does not exceed Rs 100 million	16%
Where the fair market value exceeds Rs. 100 million	20%

Amount remitted abroad through credit, debit or prepaid cards (Section 236Y, First Schedule, Part-IV, Division XXVII)	
Description	Rate
Advance tax on amount remitted abroad through credit, debit or prepaid cards	5%
100% increase in amount of tax in case person is not appearing on the Active Taxpayer's List (ATL)	

Bonus Shares issued by Companies (Section 236Z)	
Description	Rate
On every company, issuing bonus shares to the shareholders of the company	10%
100% increase in amount of tax in case person is not appearing on the Active Taxpayer's List (ATL)	

Disclaimer:

The Technical Support and Practice Development (TSPD) Directorate of ICMA International is pleased to present the Tax Rate Card for Tax Year 2024-25 for the benefit of members and other stakeholders and we hope these will be beneficial for the readers.

Although every care has been taken in its preparation in the light of Finance Act, 2024, however, the Institute shall not be responsible for any loss or damage cause to any person on account of errors or omission which might have crept in. Readers are requested to refer to the relevant laws to find the exact interpretation of law.