ASIF ASSOCIATES
Chartered Accountants

TAX CARD FOR THE TAX YEAR 2027

With effect from July 01, 2026

Affectionately dedicated to:

My parents

and

“Muhammad Luqman Kamil”

Who are and would remain to be a source of inspiration for me.

FOREWORD

Asif Associates Chartered Accountants is one of the leading Chartered Accountant firm providing accounting, auditing, taxation, management advisory, consultancy and other corporate services to the public & private organizations in the country.
The firm has requisite multi-disciplinary skills and assembled a team of accounting, auditing, corporate, and financial and HR experts. It has involved persons who are capable of performing tasks expeditiously, having unique combination of knowledge and experience.
Each assignment is handled by a Partner, who is supported by the qualified Manager. For its entire professional staff, the firm carries out a structured training program, which covers all areas of the practice, including audit, tax, corporate and management advisory.

Asif Associates Chartered Accountants proudly presents Summary of Income Tax Rates applicable on various sectors of economy in Pakistan under the Income Tax Ordinance, 2001, Sales Tax Act 1990 and Provincial Sales Taxes as a Tax Card Booklet. While developing this card, efforts have been endured to keep the presentation simple, easy to understand for laymen and changes have been incorporated up to Finance Act, 2026.

Asif Associates team takes pride in saying that we value our clients and have made efforts for developing this document to enable our clients have a ready reference to the tax rates applicable on them under the Income Tax Ordinance, 2001, Sales Tax Act 1990 and Provincial Sales Tax Acts.

We are grateful to Almighty Allah for infinite blessings and favours of His and pray that our clients may be successful in all of their business and personal endeavours.

Best Regards

Muhammad Asif Raza (FCA)
Principal

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Chartered Accountants

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FOR SALARIED INDIVIDUALS	
Taxable Income (Rupees)	**Rate of Tax**
0 to 600,000	0%
600,001 to 1,200,000	1% of the amount exceeding Rs. 600,000
1,200,001 to 2,200,000	Rs. 6,000 + 11% of the amount exceeding Rs. 1,200,000
2,200,001 to 3,200,000	Rs. 116,000 + 20% of the amount exceeding Rs. 2,200,000
3,200,001 to 4,100,000	Rs. 316,000+ 25% of the amount exceeding Rs. 3,200,000
4,100,000 to 5,600,000	Rs. 541,000 + 29% of the amount exceeding Rs. 4,100,000
5,600,000 to 7,000,000	Rs. 976,000 + 32% of the amount exceeding Rs. 5,600,000
Where taxable income exceeds 7,000,000/-	Rs. 1,424,000 + 35% of the amount exceeding Rs. 7,000,000

*Salaried Individual means income of individual under the head "Salary" exceeds 75% of his taxable income.
**Payment for directorship fee or fee for attending board meetings, will be taxed @20%

If the individual only earns money from annuity, pension, extra pension payments and commutation of pension from the former employer during the Tax Year 2027, then the rate of tax will be based on the following table:

RATE OF TAX FOR INDIVIDUALS BELOW THE AGE OF SEVENTY YEARS DERIVING INCOME FROM PENSION OR ANNUITY (DIVISION I, PART I OF THE FIRST SCHEDULE)	
Taxable Income (Rupees)	**Rate of Tax**
Received amount of pension does not exceed Rs. 10,000,000	0%
Received amount of pension exceeds Rs. 10,000,000	5% of the amount exceeding Rs. 10,000,000

*In case of an individual having pension exceeding 10,000,000 after the age of 70 years, rate of tax will be 0%.

FOR NON-SALARIED INDIVIDUALS / ASSOCIATION OF PERSONS (AOP)	
Taxable Income (Rupees)	**Rate of Tax**
0 to 600,000	0%
600,001 to 1,200,000	15% of the amount exceeding Rs. 600,000
1,200,001 to 1,600,000	Rs. 90,000+20% of amount exceeding Rs. 1,200,000
1,600,001 to 3,200,000	Rs. 170,000 + 30% of amount exceeding Rs. 1,600,000
3,200,001 to 5,600,000	Rs. 650,000 + 40% of amount exceeding Rs. 3,200,000
Where Taxable Income exceeds Rs. 5,600,000	Rs. 1,610,000+*45% of amount exceeding Rs. 5,600,000

* In the case of an association of persons that 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%.
** A surcharge shall be payable by every individual and AOP (Except income from Salary) at the rate of 10% of the Income Tax imposed under Division I of Part I of the First Schedule where the taxable Income exceeds Rs.10 million.

ALLOWANCES AND TAX CREDITS			
SECTIONS	**PARTICULARS**	**CONCESSION**	**MAXIMUM LIMIT**
60	Zakat	Straight Income Deduction	N/A
60(D)	Education Expenses	Income Deduction	If Income of Taxpayer less than Rs. 1,500,000: Lesser of: - 5% of Tuition Fee - 25% of Taxable Income - 60,000 x No. of Children
61	Charitable Donation	Tax Credit	any sum paid, or any property given by the person in the tax year as a donation voluntary contribution or subscription to — (a) any board of education or any university in Pakistan established by, or under, a Federal or a Provincial law; (b) any educational institution, hospital or relief fund established or

			run in Pakistan by Federal Government or a Provincial Government or a Local Government; or (c) any non-profit organization or any person eligible for tax credit under section 100C of this Ordinance; or (d) entities, organizations and funds mentioned in the Thirteenth Schedule to this Ordinance. Tax Credit = $(A/B) \times C$ Where: A = Tax assessed before this tax credit B = Taxable income C = Lesser of: Amount of donation or *30% of taxable income in case of individual /AOP and 20% in case of company
63	Approved Pension Fund	Tax Credit	Allowed to Eligible Person U/S 2(19A): Tax Credit = A/B × C Where: A = Tax assessed before this tax credit B = Taxable income C = Lower of; -Total contribution or premium paid by individual -20% of taxable income Additional Contribution of 2% of p.a for person exceeding 40 years of age up to June 30, 2019. (Total contribution not exceeding 30% of Total Taxable Income).
63A	Interest Paid on Low-Cost Housing Loan	Tax Credit	Tax credit on profit on debt paid to a scheduled bank, SECP regulated financial institution, government, local government, statutory body, or listed public company by an individual who uses the loan to construct or acquire one personal house or flat. However, the house must be up to an area of 2,500 sq. ft. or the flat must be up to an area of 2,000 sq. ft. Tax Credit = (A/B) x C Where: A = Tax assessed before this tax credit B = Taxable income C = Lower of: (a) Total profit on debt paid on the housing loan; or (b) 30% of taxable income; or (c) Rs. 2,000,000 The person shall not be entitled to tax credit under this section for any

			profit deductible in computing income chargeable under the head “Income from Property”. Where an individual has claimed tax credit under this section, he shall not be entitled to claim tax credit for another house or flat under this section during the subsequent fifteen tax years.
64B	Employment Generation	Tax Credit	Tax Credit to manufacturers setting up units between 01.07.2015 to 30.06.2019 equal to 2% for every 50 employees registered with EOBI.
64D	Tax credit for Integration	Tax Credit	Any person required, under this Ordinance, the Sales Tax Act, 1990 or the Federal Excise Act, 2005, to integrate with the computerized system of the Board for real-time production monitoring, or for the recording or reporting of sales or receipts, shall be entitled to a tax credit in respect of expenditure incurred exclusively on the purchase, acquisition, installation or implementation of such equipment, hardware, software or other electronic components as are directly and exclusively utilized for the purposes of such integration Tax Credit = 10% of amount actually invested in electronic resource (other than operation and maintenance expense)
65F	Tax Credit to certain persons	100% Tax Credit	Available to following persons (a) persons engaged in coal mining projects in Sindh, to the extent, the income is derived from supplying coal to power generation projects. (b) a start-up as defined in clause (62A) of section 2 for the tax year in which the startup is certified by the Pakistan Software Export Board and the next following two tax years

TAX RATES FOR THE COMPANIES		
COMPANY	**RATE FOR THE TAX YEAR**	
	2026	**2027**
Banking Company	43%	42%
Public Company (other than a Banking Company)	29%	29%
Private Company (other than a Banking Company)	29%	29%
Small Company having Turnover up to Rs. 250 million, Paid-up Capital up to Rs. 50 million and number of Employees up to 250	20%	20%

SUPER TAX ON HIGH EARNING PERSONS SECTION 4C

Sr.	Particulars	Rate of Tax
1	Income of a Banking Company exceeding Rs. 150 Million	10%
2	Persons earning income from E&P of Petroleum (Part I of Fifth Schedule), where their income is exceeding Rs. 150 million, so far it does not exceed the limit of Rule 4 of that Part I of Fifth Schedule	10%
3	Income of person exceeding Rs. 150 million derived from sale of Fertilizers	10%
4	Income of Persons other than those mentioned in Sr. 1,2 and 3 exceeding Rs. 500 million.	8%

U/S 6A Division IVA of Part I of the First Schedule (WHT Section 153(2A))	TAX ON PAYMENT S FOR DIGITAL TRANSACTIONS IN E-COMMERCE		
	Digital Means or banking channels by payment intermediary	1% of the gross amount	**Tax Regime:** Final Tax where annual turnover does not exceed Rs. 200 Million
	Cash On Delivery By Courier Service	2% of the gross amount	

U/S 7F	TAX ON BUILDERS AND DEVELOPERS		
	Income from business arising from	**Taxable Income**	**Rate**
	Construction & Sale of residential, commercial or other buildings	10% of gross receipt	As per Division I or II of Part-I of First Schedule
	Development and sale of residential, commercial or other plots	15% of gross receipt	
	Activities (Construction & Development) as mentioned in (a) and (b) above	12% of gross receipt	

RATES FOR FILING OF APPEALS:

Authority	INDIVIDUAL / AOP		COMPANY	
	Appeal against assessment Order	Other order	Appeal against assessment Order	Other order
	Filing of Appeal before CIR(Appeals)			
Appeal Fee	2,500	1,000	5,000	5,000
	Filing of Appeal before			
Appeal Fee	5,000	5,000	20,000	20,000
	Filing of Reference before High Court			
Appeal Fee	50,000			

SMALL & MEDIUM ENTERPRISES (Option under NTR)		
Category	**Turnover**	**Rates**
Category-1	Where annual business turnover does not exceed Rupees 100 million	7.5% of taxable Income
Category-2	Where annual turnover exceeds Rupees 100 Million but does not exceed Rupees 250 million	15% of taxable Income

SMALL & MEDIUM ENTERPRISES (Option under FTR)		
Category	**Turnover**	**Rates**
Category-1	Where annual business turnover does not exceed Rupees 100 million	0.25% of gross turnover
Category-2	Where annual turnover exceeds Rupees 100 Million but does not Rupees 250 million	0.5% of gross turnover

Proviso

1). It is applicable on manufacturer only whose turnover in a tax year does not exceed Rs. 250 million.
2). Tax deductible U/S 153(1)(a) shall not be minimum tax where the payments are received on sale or supply of goods by SMEs.
3). The provision of Section 113 shall not be applicable to SMEs.
4). The provision of section 177 and 214C shall not apply to SME who opt for Option under FTR.

WITHHOLDING OF TAX ON PAYMENTS

U/S 148	ADVANCE TAX ON IMPORT STAGE		
	Persons	**Filer**	**Non-Filer**
	Persons importing goods classified in Part I of Twelfth Schedule	1%	2%
	Persons importing goods classified in Part II of Twelfth Schedule	2%, 3.5% in case of Commercial Importer	4%, 7% in case of Commercial Importer
	Persons importing goods classified in Part III of Twelfth Schedule	5.5%,6% in case of Commercial Importer	11%,12% in case of Commercial Importer
	Manufacturers Covered under rescinded SRO 1125(I) /2011 dated 31.12.2011 on import of items covered under the aforementioned SRO.	1%	2%
	Persons importing Finished Pharmaceutical products that are not manufactured otherwise in Pakistan as Certified by DRAP.	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 shall be	1%	2%
	Proviso 2 rates for mobile phones PCT 8517.1219	Rs.70 to Rs.11,500	Rs.140 to Rs.23,000
	Proviso 2 rates for mobile phones PCT 8517.1211	Rs.0 to Rs.5,200	Rs.0 to Rs.10,400

*Provided tax collected U/S 148 shall be minimum tax on Income of every person arising from import of edible oil, packing material, paper and paper board or plastic.

U/S 150 Division I of Part III of the First Schedule	**DIVIDEND**		
	Description	**Rate**	
(a)	Dividend paid by IPPs where such dividend is a pass-through item under the Implementation Agreement, the Power Purchase Agreement or Energy Purchase Agreement and is required to be reimbursed by the Central Power Purchasing Agency. Dividend from company covered under clause 132C, Part I, 2nd Schedule	7.5%	15%
(b)	Dividend in case of Real Estate, Investment Trust, and all other cases	15%	30%
(ba)	Dividend in case of Mutual Fund (contingent upon proportional income derived from average annual investments in debt securities)	25%	50%
	In the case of the company	29%	58%
	Dividend in case of Mutual Fund (contingent upon proportional income derived from average annual investments in equities).	15%	30%
(c)	Dividend received by REIT from special-purpose vehicles	0%	0%
	Dividend received by others from special purpose vehicles as defined under Real Estate Investment Trust Regulation, 2015	35%	70%
(d)	Dividend if no tax is payable by the company due to the exemption/ carry forward of loss or tax credits	25%	50%

U/S 151(1A)	RETURN ON INVESTMENT IN SUKUKS		
	For Individuals / AOPs	Filer	Non-Filer
1	If return is less than Rs. 1 million.	10%	20%
2	If return is above Rs. 1 million.	12.50%	25%
3	For company	25%	50%

U/S 151B	CERTAIN PAYMENTS BY LIFE INSURANCE COMPANIES AND TAKAFUL OPERATORS		
	For Individuals / AOPs	Filer	Non-Filer
1	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%
2	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%

** Tax deducted under this section shall be treated as final tax on the income arising from such payout or benefit

PROFIT ON DEBT		
7B – Charging Section 151 – WHT Section (Division IIIA-Part-I First Schedule)	Description	Filer
	Yield or profit paid by banking company or financial institution on an account or deposit maintained with such company or institution	20%
	Yield or profit on Government securities under clause (c) of sub-section (1) of section 151 paid to AOP or Company	20%
	Yield or profit in cases other than above	15%
	Final Tax for individuals and AOPs up to Rs. 5,000,000 and above Rs. 5 million will be taxable under MTR	

GAIN ARISING ON DISPOSAL OF CERTAIN DEBT SECURITIES			
U/S 151A		Filers	Non-filers
	Gain on disposal of debt securities	20%	40%

*Provided that this section shall not apply on disposal of debt securities made through registered stock exchange and which are settled through NCCPL.

	PAYMENTS TO NON-RESIDENTS U/S 152	
U/S 152	Royalty, fee for technical services or offshore digital services rendered by non-residents. 152(1)	15%
	Any other case 152(1)	10%
	Contract for Construction / Construction Services, Assembly, Installation, including supervisory activities and contract for advertisement 152(1A)	7%
	Insurance premiums and re-insurance premiums paid to non-resident person. 152(1AA)	5%
	Advertisement Services to non- resident media person relying outside Pakistan 152(1AAA)	10%
	Every banking company or a financial institution maintaining special convertible rupee account (SCRA) of a non-resident company having no permanent establishment in Pakistan shall deduct tax from capital gain arising on the disposal of debt instruments and Government securities 152(1D)	10%
	Foreign produced commercials for advertisement on any television channel or any other media 152(1BA)	20%

	Capital gain arising on the disposal of debt instruments and government securities maintaining under Foreign Currency Value Account (FCVA), Foreign Currency Business Value Account (FCBVA), a non-resident Pakistani Rupee Value Account (NRVA), or a Non-Resident Rupee Business Value Account (NRBVA) 152(1DA).	10%
	Any other	20%

*Provided that the banking company and financial institution shall not deduct the tax under this sub-section where the recipient is also liable to Digital Presence Proceeds Levy and same has been collected.

PAYMENTS TO PERMANENT ESTABLISHMENTS OF NON–RESIDENTS – 152 (2A)	Company		Others	
	Filer	Non-Filer	Filer	Non-Filer
Supply/Sale of Goods by PE of Non-residents	5%	10%	5.5%	11%
Services rendered/provided by PE of Non-residents (Specified Services)	8%	16%	8%	16%
IT and IT enable services as defined in Section 2	4%	8%	4%	8%
Services rendered/provided by PE of Non-residents (Other than specified services)	15%	30%	15%	30%
Execution of Contracts by PE of Non-residents (other than sportsperson)	8%	16%	8%	16%
Execution of Contracts by PE of Non-residents in case of sportsperson	15%	30%	15%	30%

U/S 101A	GAIN ON DISPOSAL OF ASSETS OUTSIDE PAKISTAN	
	Description	Rate of Tax
	Any gain from the disposal or alienation outside Pakistan of an asset located in Pakistan of a non-resident company shall be Pakistan source.	Higher of: 1) 20% of FMV less cost of acquisition of asset 2) 10% of FMV of asset

PAYMENTS AGAINST GOODS, SERVICES & EXECUTION OF CONTRACTS U/S 153

Sr. No.	Description	2027		Reference
		Filers	Non-Filers	
1	Sale of goods -In case of company Toll manufacturing Other than toll manufacturing -In case of other taxpayers Toll Manufacturing Other than toll manufacturing	 9% 5% 11% 5.5%	 18% 10% 22% 11%	Section 153(1)(a), Part III Division III
	In case of payments for Cotton seed, rice, edible oil.	1.5%	3%	
	Sale by Distributors of Pharmaceuticals, and Sale by Distributors of Cigarettes	1% 2.5%	2%	24 (A), Part II of Second Schedule
	In case of payment for sale of gold and silver and articles	1%	2%	31, Part II of Second Schedule
	Distributors, Dealers, Sub-dealers, wholesalers & retailers of FMCGs, fertilizers, electronics excluding mobile phone, sugar, cement, steel and edible oil as recipient of payment.	0.25%	0.50%	24C, Part II of Second Schedule (If appearing in ATL for Sales Tax and Income Tax)

2	Rendering of services including: Transport, freight forwarding, Air cargo services, courier, manpower outsourcing, hotel services, security guard, software development services, tracking services, advertising (other than by print/electronic media), share registrar services, engineering/ architectural services, warehousing, services rendered by non-banking finance company as defined in clause (35B) of section 2 of this ordinance, data services provided under license issued by the PTA, telecommunication infrastructure (tower) services, car rentals, building maintenance, services rendered by PSEL and PMEL, inspection, certification, testing and training services, oilfield services, telecommunication services, collateral management services, travel and tour services, REIT management, NCCPL Services	7%	14%	Section 153(1)(b), Part III Division III
	Independent professional services such as doctors, lawyers, architects, accountants, software engineers or developers working independently	15%	30%	
	Companies rendering or providing terminal & port services	12%	24%	
	IT and IT enabled services	4%	8%	
	Advertising Services (electronic & Print Media)	1.5%	3%	
	Individuals, AOPs & Companies providing other services	14%	28%	
	Tax collected or deducted from National Logistics Corporation	3%	6%	24CB, Part II of Second Schedule
	Oil tanker contractor services	2%	4%	28F, Part II of Second Schedule
3	Execution of contracts: -In case of company -In case of other taxpayers -In case of sportspersons	 7.5% 8% 15%	 15% 16% 30%	Section 153(1)(c), Part III Division III
4	Following services rendered to exporter: stitching, dying, printing, embroidery, washing, sizing and weaving.	1.25%	2.5%	Section 153(2), Part III, Division III

	EXPORT	
	Description	**Minimum Tax**
U/S 154	At the time of realization of foreign exchange proceeds on account of export of goods by exporter.	1.25%
	At the time of realization of the proceeds on account of a sale of goods to an exporter under an inland back-to-back letter of credit or any other arrangement.	
	At the time of export of goods by an industrial undertaking located in the areas declared by the Federal Government to be a zone.	
	Every direct exporter and an export house registered under DTRE and EFS at the time of making payment for a firm contract to an indirect exporter.	
	At the time of clearing of goods exported.	

* Tax deduction on export of goods is now covered under minimum tax regime w.e.f. 01.07.2024.

EXPORT OF SERVICES			
U/S 154A	a) export proceeds of computer software or IT services or IT enabled services by persons registered with PSEB	0.25% of proceeds	**Tax Regime**: Final Tax subject to condition that ITR, STR and WHT statement is filed
	b) any other case	1% of proceeds	

REVENUE RECEIVED FROM SOCIAL MEDIA				
U/S 154B		**Filer**	**Non-Filer**	**Tax Regime:** MTR = Resident Persons FTR = Non-Resident not having a Permanent Establishment
	Banking Company and NBFC at the time of credit or receipt of any amount on account of any person where such amount represents revenue received from Social Media Platforms	5%	10%	

	TAX ON RENTAL INCOME		
U/S 155	**Gross Rentals (Rupees)**	**Filer**	**Non-Filer**
	0 to 300,000	0%	0%
	300,001 to 600,000	5% of amount exceeding Rs. 300,000/-	10% of amount exceeding Rs. 300,000/-
	600,001 to 2,000,000	Rs. 15,000/- + 10% of exceeding Rs. 600,000/-	Rs. 30,000/- + 20% of exceeding Rs. 600,000/-
	Exceeding Rs.2,000,000	Rs. 155,000/- + 25% of exceeding Rs. 2,000,000/-	Rs. 310,000/- + 50% of exceeding Rs. 2,000,000/-
	DEDUCTION AT SOURCE AGAINST RENT U/S 155 (COMPANIES):	**Filer**	**Non–Filer**
	On gross amount of rent.	15%	30%

	PRIZES AND WINNINGS	Filer	Non-Filer
U/S 156	Prize on Prize Bond & crossword puzzle U/S 156	15%	30%
	Winnings from a raffle, lottery, prize on winning a quiz, prize offered by a company for promotion of sales	20%	40%

	COMMISSION ON PETROLEUM PRODUCTS	
U/S 156(A)	Filers	12%
	Non-filers	24%

ADVANCE TAX

Advance Tax On Cash Withdrawal Under Section 231AB	Filer	Non-Filer
Advance Tax on Cash withdrawal (exceeding Rs. 50,000 in aggregate in a day)	0%	0.8%

ADVANCE TAX ON PURCHASE AND TRANSFER OF PRIVATE MOTOR VEHICLES (Section 231B – Division VII, Part IV, 1st Schedule)

PURCHASE / REGISTRATION [Section 231B (1)]		
Engine Capacity	**Filer**	**Non-Filer**
Up to 850cc	0.5% of the value	1.5% of the value
851cc to 1000cc	1% of the value	3% of the value
1001cc to 1300cc	1.5% of the value	4.5% of the value
1301cc to 1600cc	2% of the value	6% of the value
1601cc to 1800cc	3% of the value	9% of the value
1801cc to 2000cc	5% of the value	15% of the value
2001cc to 2500cc	7% of the value	21% of the value
2501cc to 3000cc	9% of the value	27% of the value
3000cc and above	12% of the value	36% of the value

PROVISO
Provided that in case where engine capacity is not applicable and value of vehicle is Rs 5 Million or more, the rate of tax collectible shall be 3%.

TRANSFER [Section 231B]		
Engine Capacity	**Filer**	**Non-Filer**
Up to 850cc	-	-
851cc to 1000cc	5,000	15,000
1001cc to 1300cc	7,500	22,500
1301cc to 1600cc	12,500	37,500
1601cc to 1800cc	18,750	56,250
1801cc to 2000cc	25,000	75,000
2001cc to 2500cc	37,500	112,500
2501cc to 3000cc	50,000	150,000
3000cc and above	62,500	187,500

PROVISO
Provided that in cases where engine capacity is not applicable, and the value of vehicle is Rs. 5 Million or more, the rate of tax collectible shall be Rs. 20,000/-.

Provided further that the rate of tax to be collected under this clause shall be reduced by 10% each year from the date of first registration in Pakistan.

Locally manufactured motor vehicle has been sold prior to registration by the Person who originally purchased it from the local manufacturer [Section 231B (2A)]		
Engine Capacity	**Filer**	**Non-Filer**
Up to 1000cc	100,000	300,000
1001cc to 2000cc	200,000	600,000
2001cc and above	400,000	1,200,000

Advance Tax on Foreign Domestic Workers 231C	Tax
Authorities Issuing Domestic aide visa	RS. 200,000

BROKERAGE & COMMISSION		
[Section 233 & Division II Part IV First Schedule]	**Filer**	**Non–Filer**
Advertising agents	10%	20%
Life Insurance Agents where commission received is less than Rs. 500,000 per annum	8%	16%
Persons not covered in 1 and 2 above	12%	24%

MOTOR VEHICLE DEDUCTION / COLLECTION AT SOURCE (ADJUSTABLE)		
Goods Transport u/s 234	**Filer**	**Non-Filer**
Laden weight of vehicles	2.5 Per Kg	5.0 Per Kg
Passenger Transport U/S 234	**Non-Air Conditioned**	**Air Conditioned**
4 ≥ But < 10 Persons	Rs. 200 per seat per annum	Rs. 375 per seat per annum
10 ≥ But < 20 Persons	Rs. 500 per seat per annum	Rs. 750 per seat per annum
20 ≥ Persons	Rs. 1,000 per seat per annum	Rs. 1,500 per seat per annum

OTHER MOTOR VEHICLES U/S 234		
Engine Capacity	**For filer**	**For Non filer**
Up to 1000cc	800	1,600
1001cc to 1199cc	1,500	3,000
1200cc to 1299cc	1,750	3,500
1300cc to 1499cc	2,500	5,000
1500cc to 1599cc	3,750	7,500
1600cc to 1999cc	4,500	9,000
2000cc and above	10,000	20,000

PRIVATE MOTOR VEHICLES - Lump Sum Tax Paid		
Engine Capacity	**For filer**	**For Non-Filer**
Up to 1000cc	10,000	20,000
1001cc to 1199cc	18,000	36,000
1200cc to 1299cc	20,000	40,000

1300cc to 1499cc	30,000	60,000
1500cc to 1599cc	45,000	90,000
1600cc to 1999cc	60,000	120,000
2000cc and above	120,000	240,000

ELECTRICITY CONSUMPTION [Section 99A, 235, 235(1A) & Division IV Part IV First Schedule]		Filer	Non-Filer
Domestic	Monthly bill up to Rs. 25,000	0%	0%
	Monthly bill exceeding Rs. 25,000	0%	7.5%
Commercial	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. 1,950 plus 12% of the amount exceeding Rs. 20,000	
Industrial	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. 1,950 plus 5% of the amount exceeding Rs 20,0000	

TELEPHONE USERS [Section 236 & Division V Part IV First Schedule]	Rate
Landline bills exceeding Rs. 1,000	10%
In case of subscriber of internet, mobile telephone and pre-paid internet or telephone card	15% of the amount of bill

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.

SALE BY AUCTION U/S 236A	Filer	Non–Filer
Sale of immovable property	5%	10%
Sale of Goods other than immovable property	10%	20%
LEASE OF COLLECTION RIGHTS (Fee or Other Levies and Toll)		

SALE/TRANSFER OF IMMOVABLE PROPERTY U/s 236C	Filer	Non–Filer
Gross Amount of Consideration Received	2.75%	11.5%

FUNCTIONS AND GATHERINGS U/S 236CB	Rate
Functions and gathering including food, services or any other facility	10%

ADVANCE TAX ON SALE TO DISTRIBUTOR, DEALER U/S 236G	Filer	Non-filer
Fertilizers*	0.7%	1.4%
Collected by every manufacturer or commercial importer other than fertilizer	0.1%	2%

*The Rate of advance tax on sale to distributors, dealers or wholesalers 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.

ADVANCE TAX ON SALES TO RETAILERS U/S 236H	Filer	Non-filer
On the gross amount of sales to retailers	0.5%	2.5%

ADVANCE TAX ON PURCHASE OF IMMOVABLE PROPERTY U/S 236K	Filer	Non–Filer
Inheritance	N/A	
Where the fair market value does not exceed Rs. 50 million	1.25%	10.5%
Where the fair market value exceeds Rs. 50 million but does not exceed Rs. 100 million	1.25%	14.5%
Where the fair market value exceeds Rs. 100 million	1.25%	18.5%

ADVANCE TAX ON AMOUNT REMITTED ABROAD THROUGH CREDIT, DEBIT OR PREPAID CARDS U/S 236Y	Filer	Non-Filer
On amount remitted abroad	0.5%	1%

BONUS SHARES ISSUED BY COMPANIES U/s 236Z	File	Non-Filer
Value of Bonus Shares	10%	20%

RESTRICTION ON ECONOMIC TRANSACTION ON CERTAIN PERSONS;

Restrictions on economic and high-value transactions for ineligible persons i.e. individuals or entities that have not filed tax returns or do not have declared sufficient financial resources. Restrictions take effect from a date notified by the Board with Federal Government approval. Following are the restrictions on ineligible persons:

- Ineligible persons cannot apply for booking, purchase, or registration of motor vehicles.
- Ineligible persons cannot register or transfer property exceeding a value notified by the Federal Government.
- Authorized dealers cannot sell or open accounts for ineligible persons for trading in securities or mutual funds.
- Banks must not open or maintain accounts, except Asaan and Pensioner Accounts, or allow large cash withdrawals for notified ineligible persons.

However, the following goods and transactions are excluded from the purview of this section:

- Purchases of rickshaws, motorcycles, tractors
- Pickup vehicles up to 800CC
- Trucks, buses, or other notified vehicles
- Small-scale investments in securities up to notified limits
- Transactions by non-residents or public companies except large cash withdrawals

Also, the disclosed sources of investment or expenditure are not treated as income for tax purposes under Section 111. Under this section, '**eligible person**' means someone who filed a return for the prior tax year and declared adequate financial resources, or filed a "Sources of Investment and Expenditure Statement.

'Immediate Family Members' include parents, spouse, and dependent children.

'Sufficient Resources' means assets worth at least 130% of the transaction amount, declared in the relevant statements.

'Ineligible Person' means anyone not meeting the above eligibility criteria

	THRESHOLD FOR ECONOMIC TRANSACTIONS	TRANSACTION VALUE SPECIFICATION	THRESHOLD LIMITATION FOR INELIGIBILITY
Section 114C(1)	(a) In relation to an application for booking, purchase or registration of motor vehicle.	The invoice value for locally manufactured vehicle; or the import value as assessed by the Customs Authority inclusive of all applicable taxes, duties, levies and charge.	Exceeding seven million rupees.
	(b) In relation to an application for registering, recording or attesting transfer of any immoveable property	Fair Market Value as defined in clause (22AA) of section 2 of the Ordinance	Exceeding one hundred million rupees.
	(c) In relation to the investment in securities, debt securities, units of mutual funds or money market instruments subject to the condition that the investment amount up to rupees fifty million shall be new investment in any	Acquisition cost of securities or debt securities or unit of mutual funds or money market instruments	Exceeding fifty million rupees

	financial year excluding reinvestment either by liquidation of similar type of securities and or reinvestment of returns earned on already held securities		
	(d)Annual cash withdrawal Limit	-	One hundred Million rupees in all bank accounts held by an individual

RATE OF TAX ON CAPITAL GAINS					
Rate of tax on Disposal of Immovable Property U/S 37					
		Rate of Tax			
		Properties Acquired on or before June 30, 2024			**Properties Acquired on or after July 01,2024**
Sr No.	**Holding Period**	**Open Plots**	**Constructed Property**	**Flats**	
1	Up to one year	15%	15%	15%	15% for person appearing on the Active Taxpayer List on date of disposal of property and at the rates specified in Division-I for individuals and association of persons and Division II for companies in respect of person not appearing on the Active Taxpayers' List on the date of disposal of property: Provided that the rate of tax for individuals and association of persons not appearing on the Active Taxpayer List on the date of disposal, the rate tax shall not be less than 15% of the gain.
2	1> But ≤2	12.5%	10%	7.5%	
3	2> But ≤3	10%	7.5%	0%	
4	3> But ≤4	7.5%	5%	0%	
5	4> But ≤5	5%	0%	0%	
6	5> But ≤6	2.5%	0%	0%	
7	Greater than 6 years	0%	0%	0%	

* No Capital Gain Tax shall be applicable if the seller is dependent of Shaheed of Pakistan Armed Forces or of a person who dies while in service of Pakistan Armed Forces or Federal and Provincial Governments and on the first sale of property acquired or allotted as original allottee, duly certified by the official allotment authority.

** No Capital Gain Tax shall be applicable on the first sale of immovable property acquired or allotted to ex-service men and serving personnel of Pakistan Armed forces or ex-employees or serving personnel of Federal and Provincial Governments, being original allottees of the immovable property, duly certified by the allotment authority

	Advance Tax on Disposal of Shares of Private Limited Company	**Rate**
U/S 37	Persons acquiring shares to deduct tax from the consideration paid/payable	10% of the Fair Market Value of the shares

CAPITAL GAIN ON DISPOSAL OF SECURITIES: U/S 37A		
Holding Period	**Disposal of securities Acquired between 1 July 22 to 30 June 2024**	**Rate of tax on disposable of Securities acquired on or after 1st day of July, 2024**
Where the holding period does not exceed one year	15%	15% for persons appearing on the Active Taxpayers' List on the date of
Where the holding period exceeds one year but does not exceed two years	12.5%	

Where the holding period exceeds two years but does not exceed three years	10%	acquisition and the date of disposal of securities and at the rate specified in Division I for individuals and association of person and Division II for companies in respect of persons not appearing on the Active Taxpayers' List on the date of acquisition and date of disposal of securities: Provided that the rate of tax for individual and association of persons not appearing on the Active Taxpayers' List, the rate of tax shall not be less tha15% in any case.	
Where the holding period exceeds three years but does not exceed four years	7.5%		
Where the holding period exceeds four years but does not exceed five years	5%		
Where the holding period exceeds five years but does not exceed six years	2.5%		
Where the holding period exceeds six years	0%		
Future commodity contracts entered into by members of PMEX	5%	5%	5%

PROVISO

Provided that for securities except future commodity contracts entered into by members of PMEX:

i. The rate of 12.5% shall apply 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.

ii. Securities acquired before July 1, 2013 capital gain shall continue to be taxed at 0%

iii Mutual Funds or a collective investment scheme or a REIT scheme shall charge and deduct CGT on redemption of securities at rates specified

Category	Rate
Individuals and AOPs	15% for Stock Funds 15% for Other Funds
Company	15% for Stock Funds 25% for Other Funds

iv. Capital gain in respect of debt securities (Company)

Category	Rate
Small company	20%
Banking company	42%
Any other company	29%

RATES OF MINIMUM TAX U/S 113	
Narration Section	**Rates**
Sui Southern Gas Company Limited and Sui Northern Gas Pipelines Limited (for the cases where annual turnover exceeds rupees one billion.)	0.75%
Pakistan International Airlines Corporation	
Poultry industry including poultry breeding, broiler production, egg production and poultry feed production	
Oil refineries and oil marketing companies	0.5%
Motorcycle dealers registered under the Sales Tax Act, 1990	
Distributor, Dealers, Sub-dealers, wholesaler of following goods specified:- • Pharmaceutical, Fertilizers, Cigarettes, 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. ***Condition:- beneficiaries of reduced rate are appearing on the active taxpayers' lists issued under the provisions of the Sales Tax Act, 1990 and the Income Tax Ordinance, 2001***	0.5%
Petroleum agents and distributors who are registered under the Sales Tax Act, 1990	0.25%
Rice mills and dealers	
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	
Person's turnover from supplies through e-commerce including from running an online marketplace as defined in clause (38B) of section 2	
Persons engaged in the sale and purchase of used vehicles	
Flour mills	
In all other cases	1.25%

*Provisions of minimum tax under section 113 and ACT under section 113C of the Ordinance would not be applicable on the turnover, income, profits and gains of a builder or a developer opting for taxation under Section 100D.
** Minimum tax in excess of normal tax shall be carried forward for two years

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SALE TAX ACT, 1990

Default Surcharge U/S Section 34	Rate
Default Surcharge Calculation	12% or KIBOR plus 3% Whichever is higher

THIRD SCHEDULE			
Sr.	**DESCRIPTION**	**Sr.**	**DESCRIPTION**
1	Fruit juices and vegetable juices	**29**	Biscuits in retail packing
2	Ice Cream	**30**	Tiles
3	Aerated waters or beverages.	**31**	Auto-parts, in retail packing, excluding those sold to automotive manufacturers or assemblers
4	Syrups and squashes.	**32**	DAP
5	Cigarettes.	**33**	Import of pet food including of dogs and cats sold in retail packing
6	Toilet soap	**34**	Import of coffee sold in retail packing
7	Detergents	**35**	Import of chocolates sold in retail packing
8	Shampoo	**36**	Import of cereal bars sold in retail packing
9	Toothpaste	**37**	Vegetable and animal fats and oils, sold in retail packing.
10	Shaving cream	**38**	Sugar confectionery, sold in retail packing.
11	Perfumery and cosmetics	**39**	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared, sold in retail packing.
12	Tea	**40**	Sauces, ketchup and other preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard, sold in retail packing.
13	Powder drinks	**41**	Fermented beverages, sold in retail packing.
14	Milky Drinks	**42**	Petroleum jelly, paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured, sold in retail packing.
15	Toilet Paper and Tissue Paper	**43**	Plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls, sold in retail packing.
16	Spices sold in retail packing bearing brand names and trademarks	**44**	Tableware, kitchenware, plastic furniture, storage items, hygienic or toilet articles, and allied other household articles of plastics, sold in retail packing

17	Shoe polish and shoe cream	**45**	Trunks, suit- cases, vanity- cases, executive- cases, briefcases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling- bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping- bags, wallets, purses, map- cases, cigarette- cases, tobacco- pouches, tool bags, sports bags, bottle- cases, jewellery boxes, powder- boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper, put up for retail sale.
18	Cement sold in retail packing	**46**	Footwear (all types) except where the manufacturer exclusively sells its products through digitally integrated and POS compliant retail outlets.
19	Mineral/Bottled water	**47**	Bathroom accessories and bath items, sanitaryware including taps, showerheads, fittings, mixers, valves and other washroom accessories and fixtures, sold in retail packing
20	Household electrical goods, including air conditioners, refrigerators, deep freezers, televisions, recorders and players, electric bulbs, tube-lights, electric fans, electric irons, washing machines and telephone sets	**48**	Crockery Items, sold in retail packing
21	Household gas appliances, including cooking range, ovens, geysers and gas heaters	**49**	Car and automobile accessories, sold in retail packing
22	Foam or spring mattresses and other foam products for household use	**50**	Milk, fat filled milk, preparations suitable for infants, and other products of milk, sold in retail packing
23	Paints, distempers, enamels, pigments, colours, varnishes, gums, resins, dyes, glazes, thinners, blacks, cellulose, lacquers and polishes sold in retail packing	**51**	Preparations for use on the hair, sold in retail packing
24	Lubricating oils, brake fluids, transmission fluid and other vehicular fluids sold in retail packings	**52**	Pre- shave, shaving or after- shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties, sold in retail packing
25	Storage batteries excluding those sold to automotive manufacturers or assemblers	**53**	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface- colored, surface- decorated or printed, in rolls or sheets, put up for retail sale.

26	Tyres and tubes excluding those sold to automotive manufacturers or assemblers	**54**	Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter, other fruit and vegetable preparations, sold in retail packing
27	Motorcycles	**55**	Household utensils, including Stainless steel, aluminum, melamine and other utensils and tableware put up for retail sale.
28	Auto Rickshaws	**56**	Ceramic Products including wash basins, commodes, tiles and allied ceramic sanitary products, put up for retail sale.

Tier 1 Retailers [Clause 43A of Section 2]:-

Tier-1 retailer" means a retailer falling in any one or more of the following categories, namely:-

(a)	A retailer operating as a unit of a national or international chain of stores
(b)	A retailer operating in an air-conditioned shopping mall, plaza or centre, excluding kiosks
(c)	A retailer whose cumulative electricity bill during the immediately preceding twelve consecutive months exceeds Rs. 1,200,000
(d)	A wholesaler-cum-retailer, having turnover more than two hundred million rupees engaged in bulk import and supply of consumer goods on wholesale basis to the retailers as well as on retail basis to the general body of the consumers
(f)	A retailer having turnover exceeding two hundred million rupees either by way of declaration or from worked back value of turnover from tax deduction under section 236G or 236H of Income Tax Ordinance, 2001 (XLIV of 2001) during the immediately preceding twelve consecutive months
(h)	Any other person or class of persons as prescribed by the Board: Provided that the Board may also exclude any person or class of persons through a notification in the official gazette

ELEVENTH SCHEDULE – WITHHOLDING OF SALES TAX UNDER SALES TAX ACT 1990

Sr. No.	Withholding Agent	Supplier Category	Rate of Extent of Deduction
1	(a) Federal and Provincial government departments; autonomous bodies and Public Sector organizations (b) Companies as defined in the Income Tax Ordinance 2001	Active Taxpayer	1/5th of Sales Tax as shown on invoice
2	(a) Federal and Provincial government departments; autonomous bodies and Public Sector organizations (b) Companies as defined in the Income Tax Ordinance 2001	Active Taxpayer registered as a wholesaler, dealer or distributor	1/10th of Sales Tax as shown on invoice
3	Federal and provincial government departments; autonomous bodies; and public sector organizations	Persons other than Active Taxpayers	Whole of the tax involved or as applicable to supplies on the basis of gross value of supplies
4	Companies, association of persons and individuals" as defined in the Income Tax Ordinance, 2001 [excluding companies exporting surgical instruments]	Persons other than Active Taxpayers	5% of gross value of supplies
5	Registered persons as recipient of advertisement services	Person providing Advertisement services	Whole of sales tax applicable

6	Registered persons purchasing cane molasses.	Persons other than Active Taxpayers	Whole of sales tax applicable
7	Registered persons manufacturing lead batteries	Persons supplying reclaimed lead or scrap batteries	80% of the sales tax Applicable.
8	Payment intermediaries and couriers in respect of digitally ordered goods from within Pakistan	Persons supplying digitally ordered goods from within Pakistan through online market place, website, software applications	2% of gross value of Supplies.
9	Registered persons manufacturing cement	Person supplying any kind of gypsum under Chapter 25 or limestone flux under Chapter 25	80% of the sales tax applicable
10	Registered persons	Person supplying any kind of coal under Chapter 27	80% of the sales tax applicable
11	Registered persons	Person supplying any kind of waste of paper and paper board	80% of the sales tax applicable
12	Registered persons	Person supplying any kind of plastic waste	80% of the sales tax Applicable
13	Registered persons	Person supplying crush stone and silica	80% of the sales tax applicable
14	Registered persons engaged in toll manufacturing	Person other than registered person	Four times of the tax charged on conversion charges

SECTORS EXCLUDED FROM WITHHOLDING OF SALE TAX:

i) Electrical energy;

ii) Natural gas;

iii) Petroleum products as supplied by petroleum production and exploration companies, oil refineries, oil marketing companies and dealers of motor spirit and high-speed diesel;

iv) Vegetable ghee and cooking oil;

v) Telecommunication services;

vi) Goods specified in the Third Schedule to the Sales Tax Act, 1990;

vii) Supplies made by importers who paid value addition tax on such goods at the time of import;

viii) Supplies made by an Active Taxpayer as defined in the Sales Tax Act, 1990 to another registered person with the exception of supplies referred to in S. Nos. 5, 7, 9, 10, 11,12 and 13 of the Table.

ix) Supply of sand, and clay to low cost housing schemes sponsored or approved by Naya Pakistan Housing and Development Authority.

WITHHOLDING OF SALES TAX ON SERVICES

PUNJAB

WITHHOLDING AGENTS:

Description	Rate
Departments of Federal Government, Provincial & Local Government	100% of Sales Tax in case of inactive
Public Sector Organizations & Autonomous Bodies	
Company Resident in Punjab	
Company having place of business in Punjab	
Recipient of advertisement services registered with PRA or FBR	
PRA-registered persons receiving services from unregistered persons	

Description	Rate
(a) Telecommunication, Banking & Insurance Companies on receipt of taxable services, except advertisement services, from the service provider company, being an active taxpayer	80% of Sales Tax
(b) Companies other than those mentioned in clause (a) on receipt of taxable services other than advertisement services from a service provider company, being an active taxpayer	20% of Sales Tax

KHYBER PAKHTUNKHWA

WITHHOLDING AGENTS:

Description	Rate
Departments of Federal Government, Provincial & Local Government	100% of Sales Tax will be withheld.
Public Sector Organizations & Autonomous Bodies	
Recipient of advertisement services registered with KPRA or FBR	
KPRA registered persons receiving services from unregistered or Inactive persons	
KPRA registered persons receiving services liable to tax @ reduce rate	
Withholding Agent in all other Cases	50% of Sales Tax will be withheld.

EXEMPTION

The telecommunication services (excluding such services as are provided or received by telecom companies to or from each other) shall not be liable to withholding.

The Banking and Courier Services (excluding such services as are provided or received by banking and courier companies to or from each other)

SINDH

WITHHOLDING AGENTS:

Description	Rate
Offices and departments of Federal Government, Provincial Governments, and Local or District Governments	80% of Sales Tax will be withheld
Such of the autonomous bodies, state-owned enterprises and regulatory bodies and authorities as are not incorporated under the Companies Act, 2017	
Companies as defined in Sindh Sales Tax Act 2011	20% of Sales Tax will be withheld.
Organizations which are funded, fully or partially, out of the budget grants of the federal or provincial governments	
Registered persons receiving advertisement services (other than advertisement in newspapers and periodicals), auctioneers, renting of immovable property, intercity transport or carriage of goods by road (other than those through pipeline or conduit), advertising agent services from agents who issue release order or book advertisements space in relation to advertisement services. (use tax fraction formula)	100% of Sales Tax will be withhled
Recipient of advertisement services registered with SRB or FBR	
Withholding agent receiving taxable services from SRB registered persons where the amount of sales tax is not indicated on the invoice. (Tax Fraction Formula)	
SRB Registered Persons receiving services from unregistered persons (use tax fraction formula)	

PROVISO

Provided that a person shall be treated as withholding agent if a person resident in Sindh or person has a place of business in Sindh.

EXEMPTIONS

- Telecommunication
- Banking Companies
- Financial institutions, Insurance Companies in relation to its services of life insurance (Other than Re- insurance)
- Port Operator
- Airport Operator
- Terminal Operator
- Airport Ground Services

BALOCHISTAN

WITHHOLDING AGENTS:

Description	Rate
Departments of Federal Government, Provincial & Local Government (Registered including FBR)	20% of Sales Tax will be withheld.
Public Sector Organizations & Autonomous Bodies (Registered including FBR)	
Organization funded by Budget of Federal/Provincial Budget (Registered including FBR)	
Company (Registered including FBR)	
Registered persons receiving advertisement services (other than advertisement in newspapers and periodicals), auctioneers, renting of immovable property, intercity transport or carriage of goods by road, services from non-filers or unregistered persons or Persons not resident in Pakistan, services from registered person where invoice does not show sales tax	100% of Sales Tax will be withheld.

PROVISO
Provided that a person shall be treated as withholding agent if a person resident in Balochistan or a person has a place of business in Baluchistan.

EXEMPTIONS

- Telecommunication
- Banking Companies
- Financial institutions, Insurance Companies (Other than Re-insurance)
- Port Operator
- Airport Operator
- Terminal Operator
- Airport Ground Services

DISCLAIMER:

We have prepared this Tax card by using provisions of Income Tax Ordinance, 2001, Sales Tax Act 1990 updated to the effect of Finance Act, 2026 & Provincial Sales Tax Acts.

We have exercised due professional care in compiling the above details, however, the above expresses our general interpretation of applicable tax statute and does not constitute any opinion or advice. Further, the above interpretation may also not be acceptable to taxation authorities in any particular case.

Tax laws are subject to change from time to time and we do not accept any responsibility to update the same.

We expressly disclaim any responsibility towards any person relying on the details given above.

With Best Regards

ASIF ASSOCIATES

Chartered Accountants

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