PROPOSED TAX CARD <u>Tax Year 2011</u>

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	TAX RATES FOR IN		TAX	RATES FOR SALAR	RIED CLASS		RATES FOR DEDUCTION OF TAX AT SOURCE
	OTHER THAN SALARIED	PERSON					<u>Particulars</u>
/	Income group	Tax Rate		Income group		Tax Rate	- Other dividend income
Jp to	Rs.	300,000 0%		Up to Rs		0%	- Raffle, lottery, prize or winning a quiz or , Sales promotion schemes
₹s. ₹s.	300,001 to Rs. 400,001 to Rs.	400,000 7.5% 500,000 10.0%	Rs. Rs.	300,001 to Rs 350,001 to Rs	,	0.75% 1.50%	- Yield on a National Saving Deposit Certificate, including a Defense
Rs.	500,001 to Rs.	600,000 12.5%	Rs.	400,001 to Rs		2.50%	Saving Certificate, under the National Saving Scheme.
Rs.	600,001 to Rs.	800,000 15.0%	Rs.	450,001 to Rs		3.50%	- Interest on an account or deposits with banks / financial institutions
Rs. Rs.	800,001 to Rs.	1,000,000 17.5%	Rs.	550,001 to Rs	,	4.50%	Profit on any security issued by the Federal Government, a Provincial Government or a local authority to any person other
Ks. Rs.	1,000,001 to Rs. 1,300,001 to above	1,300,000 21.0% 25.0%	Rs. Rs.	650,001 to Rs 750,001 to Rs	,	6.0% 7.5%	than a financial institution.
C 3.	1,500,001 10 40040	25.070	Rs.	900,001 to Rs		9.0%	- Profit on any bond, certificate, debenture, security or instrument of
TAX:	RATES FOR IND & AOP-RE	ENTAL INCOME	Rs.	1,050,001 to Rs		10.0%	any kind (not a loan agreement between a borrower and a banking
Jp to		NIL	Rs.	1,200,001 to Rs		11.0%	
	Rs. 150,001 to Rs.	5%	Rs.	1,450,001 to Rs		12.5%	company or a development finance institution) by a banking
	400,000/-		Rs.	1,700,001 to Rs		14.0%	company, financial institution, finance society or a company a as
	Rs. 400,001 to Rs.	Rs. 12,500/- and 7.5% of	Rs.	1,950,001 to Rs	. 2,250,000	15.0%	defined in the 2001 Ordinance, other than to a financial institution.
		exceeding amount	Rs.	2,250,001 to Rs		16.0%	- Brokerage & Commission
		Rs. 57,500/- and 10% of	Rs.	2,850,001 to Rs	,,	17.5%	- On Export of Raw Cotton and Cotton Yarn
	above	exceeding amount	Rs.	3,550,001 to Rs		18.5%	
			Rs.	4,550,001 to above	2	20.0%	- Brokerage & Commission-for Travel and Insurance Agents
[AX]	RATES FOR COMPANIES-I	RENTAL INCOME					- On Contracts of all types
			The	calculation of marginal re	elief will be made in a	ccordance with	- Telephone Bills/Prepaid payphone Cards
	Rs. 1 to Rs. 400,000/-	5%					- Cash withdrawal from Bank
			exist	ing provisions of Part I	of Division I of Secon	d Schedule	- Supply of Rice, Cotton and Cotton seed
		Rs. 20,000/- and 7.5% of					Telephone and mobile subscriber exceeding bill Rs. 1000/-
		exceeding amount	CAF	ITAL GAIN ON SALI	E OF SECURITIES		- Other supplies
		Rs. 65,000/- and 10% of			_		- Imports other than following
	above	exceeding amount		Period	Tax year	Rate	- DAP Phosphate
							- Plant and Machinery
	axable property income shall	l be taxed under the above	1.	Where holding period		10.0%	- On gas consumption charges of CNG Stations
orescr	ibed tax rates.			a security is less than s	2011	10.0%	- Services rendered:
	a or invivor min on	or		months.	2012	12.5%	- Transport Services
KATI	ES OF ADVANCE TAX ON S	SALE OF SECURITIES			2013	15.0%	- Other Services
	Period	Rate			2014	17.5%	Payments to non-residents for execution of - Turnkey Contract
		<u></u>	2	Where holding period	of 2010	7.5%	- Contract, Sub-Contract for the design, Construction or
	Where holding period of a	2%		a security is more that		8.0%	supply of plant & equipment:
	security is less than six				2012	8.5%	Under a hydel power project or a transmission line project
							- Under any other power project
	months.	•		six months but less that	in 2013	9.0%	
		•		six months but less that twelve months.	2013 2014	9.0% 9.5%	- Any other contract:
!.	months. Where holding period of a	1.50%			2013		
<u>!</u> .	months. Where holding period of a security is more than six	1.50%			2013	9.5%	- Advertisement by the Private TV Channels
!.	months. Where holding period of a security is more than six months but less than twelve	1.50%			2013	9.5%	Advertisement by the Private TV Channels Petroleum Products
!.	months. Where holding period of a security is more than six	1.50%			2013	9.5%	Advertisement by the Private TV Channels Petroleum Products Royalties / Fee for technical services
2.	months. Where holding period of a security is more than six months but less than twelve months.	1.50%	TAN	twelve months.	2013 2014 2015	9.5% 10%	Advertisement by the Private TV Channels Petroleum Products Royalties / Fee for technical services Local purchase of edible oil
2.	months. Where holding period of a security is more than six months but less than twelve	1.50%		twelve months.	2013 2014 2015	9.5% 10%	Advertisement by the Private TV Channels Petroleum Products Royalties / Fee for technical services Local purchase of edible oil Purchase of Air Ticket
2. ΓΑΧ Ι	months. Where holding period of a security is more than six months but less than twelve months. RATES FOR IND & AOP UN	1.50%	SEC	twelve months. A RATES FOR CO	2013 2014 2015	9.5% 10%	Advertisement by the Private TV Channels Petroleum Products Royalties / Fee for technical services Local purchase of edible oil Purchase of Air Ticket On payment to non residents other than salary, dividend, supplies, services,
Σ. ΓΑΧ :	months. Where holding period of a security is more than six months but less than twelve months. RATES FOR IND & AOP UN Rs. 150,000/-	n 1.50% : : : : : : : : : : : : : : : : : : :		twelve months.	2013 2014 2015	9.5% 10%	Advertisement by the Private TV Channels Petroleum Products Royalties / Fee for technical services Local purchase of edible oil Purchase of Air Ticket On payment to non residents other than salary, dividend, supplies, services, execution of contracts, property, prize money, winning from raffles, lottery
2. FAX Up to	months. Where holding period of a security is more than six months but less than twelve months. RATES FOR IND & AOP UN Rs. 150,000/- Rs. 150,001 to Rs.	1.50%	SEC	twelve months. A RATES FOR CO	2014 2015 2015 2015 UNDE	9.5% 10%	Advertisement by the Private TV Channels Petroleum Products Royalties / Fee for technical services Local purchase of edible oil Purchase of Air Ticket On payment to non residents other than salary, dividend, supplies, services, execution of contracts, property, prize money, winning from raffles, lottery or cross word puzzles.
2. ΓΑΧ : Up to	months. Where holding period of a security is more than six months but less than twelve months. RATES FOR IND & AOP UN Rs. 150,000/- Rs. 150,001 to Rs. 400,000/-	n 1.50% : : : : : : : : : : : : : : : : : : :	SEC	twelve months. C. RATES FOR CO TION 155 Rs. 1 to Rs.	2014 2015 2015 2015 UNDE	9.5% 10%	Advertisement by the Private TV Channels Petroleum Products Royalties / Fee for technical services Local purchase of edible oil Purchase of Air Ticket On payment to non residents other than salary, dividend, supplies, services, execution of contracts, property, prize money, winning from raffles, lottery
IAX I	months. Where holding period of a security is more than six months but less than twelve months. RATES FOR IND & AOP UN Rs. 150,000/- Rs. 150,001 to Rs. 400,000/- Rs. 400,001 to Rs.	1.50% NDER SECTION 155 NIL 5%	SEC	twelve months. C. RATES FOR CO TION 155 Rs. 1 to Rs. 400,000/-	2014 2015 2015 2015 2015 2016 2017 2018 2019 2019 2019 2019 2019 2019 2019 2019	9.5% 10%	Advertisement by the Private TV Channels Petroleum Products Royalties / Fee for technical services Local purchase of edible oil Purchase of Air Ticket On payment to non residents other than salary, dividend, supplies, services, execution of contracts, property, prize money, winning from raffles, lottery or cross word puzzles. Payment to non resident media person
Σ. ΓΑΧ : Up to	months. Where holding period of a security is more than six months but less than twelve months. RATES FOR IND & AOP UN Rs. 150,000/- Rs. 150,001 to Rs. 400,000/- Rs. 400,0001 to Rs. 1,000,000/-	1.50% NDER SECTION 155 NIL 5% Rs. 12,500/- and 7.5% of	SEC	twelve months. RATES FOR CO TION 155	2014 2015 MPANIES UNDE 5% Rs. 20,000/- a	9.5% 10% R	Advertisement by the Private TV Channels Petroleum Products Royalties / Fee for technical services Local purchase of edible oil Purchase of Air Ticket On payment to non residents other than salary, dividend, supplies, services, execution of contracts, property, prize money, winning from raffles, lottery or cross word puzzles. Payment to non resident media person Other rates
Γ ΑΧ	months. Where holding period of a security is more than six months but less than twelve months. RATES FOR IND & AOP UN Rs. 150,000/- Rs. 150,001 to Rs. 400,000/- Rs. 400,001 to Rs. 1,000,000/- Rs. 1,000,000/- Rs. 1,000,0001 and	NDER SECTION 155 NIL 5% Rs. 12,500/- and 7.5% of exceeding amount	SEC	Rs. 1 to Rs. 400,000/- Rs. 400,000/- Rs. 400,000 to Rs. 1,000,000/-	2014 2015 2015 2015 2016 2017 2018 2018 2018 2018 2018 2018 2018 2019 2019 2019 2019 2019 2019 2019 2019	9.5% 10% R	Advertisement by the Private TV Channels Petroleum Products Royalties / Fee for technical services Local purchase of edible oil Purchase of Air Ticket On payment to non residents other than salary, dividend, supplies, services, execution of contracts, property, prize money, winning from raffles, lottery or cross word puzzles. Payment to non resident media person Other rates On Sale and purchase of shares
Jp to	months. Where holding period of a security is more than six months but less than twelve months. RATES FOR IND & AOP UN Rs. 150,000/- Rs. 150,001 to Rs. 400,000/- Rs. 400,001 to Rs. 1,000,000/- Rs. 1,000,000/- Rs. 1,000,0001 and	1.50% NDER SECTION 155 NIL 5% Rs. 12,500/- and 7.5% of exceeding amount Rs. 57,500/- and 10% of	SEC	RS. 1 to RS. 400,000/- RS. 400,001 to RS. 1,000,001 RS. 1,000,001	2013 2014 2015 DMPANIES UNDE 5% Rs. 20,000/- a exceeding amount Rs. 65,000/- a	9.5% 10% R	Advertisement by the Private TV Channels Petroleum Products Royalties / Fee for technical services Local purchase of edible oil Purchase of Air Ticket On payment to non residents other than salary, dividend, supplies, services, execution of contracts, property, prize money, winning from raffles, lottery or cross word puzzles. Payment to non resident media person Other rates On Sale and purchase of shares On purchase of motor vehicle
ΓAX Jp to	months. Where holding period of a security is more than six months but less than twelve months. RATES FOR IND & AOP UN RS. 150,000/- RS. 150,001 to RS. 400,000/- RS. 400,001 to RS. 1,000,000/- RS. 1,000,000/- RS. 1,000,001 and above	NDER SECTION 155 NIL 5% Rs. 12,500/- and 7.5% of exceeding amount Rs. 57,500/- and 10% of exceeding amount	SEC Upto	RATES FOR CO TION 155 RS. 1 to Rs. 400,000/- RS. 400,000 to Rs. 1,000,000/- RS. 1,000,001 and above	2014 2015 DMPANIES UNDE 5% Rs. 20,000/- a exceeding amount Rs. 65,000/- a	9.5% 10% RE and 10% of of of	Advertisement by the Private TV Channels Petroleum Products Royalties / Fee for technical services Local purchase of edible oil Purchase of Air Ticket On payment to non residents other than salary, dividend, supplies, services, execution of contracts, property, prize money, winning from raffles, lottery or cross word puzzles. Payment to non resident media person Other rates On Sale and purchase of shares On purchase of motor vehicle Engine capacity Amount
Jp to	months. Where holding period of a security is more than six months but less than twelve months. RATES FOR IND & AOP UN RS. 150,000/- RS. 150,001 to RS. 400,000/- RS. 400,001 to RS. 1,000,000/- RS. 1,000,000/- RS. 1,000,001 and above	1.50% NDER SECTION 155 NIL 5% Rs. 12,500/- and 7.5% of exceeding amount Rs. 57,500/- and 10% of	SEC Upto	RATES FOR CO TION 155 RS. 1 to Rs. 400,000/- RS. 400,000 to Rs. 1,000,000/- RS. 1,000,001 and above	2014 2015 2015 2016 2017 2018 2019 2019 2019 2019 2019 2019 2019 2019	9.5% 10% RE and 10% of of of	Advertisement by the Private TV Channels Petroleum Products Royalties / Fee for technical services Local purchase of edible oil Purchase of Air Ticket On payment to non residents other than salary, dividend, supplies, services, execution of contracts, property, prize money, winning from raffles, lottery or cross word puzzles. Payment to non resident media person Other rates On Sale and purchase of shares On purchase of motor vehicle
Z.	months. Where holding period of a security is more than six months but less than twelve months. RATES FOR IND & AOP UN RS. 150,000/- RS. 150,001 to RS. 400,001 to RS. 1,000,000/- RS. 1,000,001 and above Special tax rebate of 50% of th	NDER SECTION 155 NIL 5% Rs. 12,500/- and 7.5% of exceeding amount Rs. 57,500/- and 10% of exceeding amount	SEC Upto	RATES FOR CO TION 155 RS. 1 to Rs. 400,000/- RS. 400,000 to Rs. 1,000,000/- RS. 1,000,001 and above	2014 2015 2015 2016 2017 2018 2019 2019 2019 2019 2019 2019 2019 2019	9.5% 10% RE and 10% of of of	Advertisement by the Private TV Channels Petroleum Products Royalties / Fee for technical services Local purchase of actible oil Purchase of Air Ticket On payment to non residents other than salary, dividend, supplies, services, execution of contracts, property, prize money, winning from raffles, lottery or cross word puzzles. Payment to non resident media person Other rates On Sale and purchase of shares On purchase of motor vehicle Engine capacity Amount Upto Rs. 850cc Rs. 7,500/-
· · · · · · · · · · · · · · · · · · ·	months. Where holding period of a security is more than six months but less than twelve months. RATES FOR IND & AOP UN RS. 150,000/- RS. 150,0001 to RS. 400,000/- RS. 400,0001 to RS. 1,000,000/- RS. 1,000,001 and above Special tax rebate of 50% of th RS. 1,000,000/- per annum.	NDER SECTION 155 NIL 5% Rs. 12,500/- and 7.5% of exceeding amount Rs. 57,500/- and 10% of exceeding amount	SEC Upto	twelve months. 2. RATES FOR CO TION 155 Rs. 1 to Rs. 400,000/- Rs. 400,001 to Rs. 1,000,001- Rs. 1,000,001 and above ssessee of 60 years of ag	2014 2015 2014 2015 2018 2019 20	9.5% 10% R and 10% of and 10% of ang income upto	Advertisement by the Private TV Channels Petroleum Products Royalties / Fee for technical services Local purchase of actible oil Purchase of Air Ticket On payment to non residents other than salary, dividend, supplies, services, execution of contracts, property, prize money, winning from raffles, lottery or cross word puzzles. Payment to non resident media person Other rates On Sale and purchase of shares On purchase of motor vehicle Engine capacity Upto Rs. 850cc Rs. 7,500- 851 cc to 1000cc Rs. 10,500/- 1001 cc to 1300cc Rs. 16,875/- 1301 cc to 1600cc Rs. 16,875/-
EAX	months. Where holding period of a security is more than six months but less than twelve months. RATES FOR IND & AOP UN RS. 150,000/- RS. 150,001 to RS. 400,000/- RS. 1,000,001 to RS. 1,000,001 and above Special tax rebate of 50% of th RS. 1,000,000/- per annum. The rate of tax as prescribed by	NDER SECTION 155 NIL 5% Rs. 12,500/- and 7.5% of exceeding amount Rs. 57,500/- and 10% of exceeding amount the tax payable shall be allowed for the star payable shall be allowed fo	SEC Upto	Rs. 1 to Rs. 400,000/- Rs. 400,000/- Rs. 1,000,000/- Rs. 1,000,001 and above Ris one percent of the T	2013 2014 2015 MPANIES UNDE 5% Rs. 20,000/- a exceeding amount Rs. 65,000/- a exceeding amount ge or above and earning	9.5% 10% R and 10% of the sign of the si	Advertisement by the Private TV Channels Petroleum Products Royalties / Fee for technical services Local purchase of edible oil Purchase of Air Ticket On payment to non residents other than salary, dividend, supplies, services, execution of contracts, property, prize money, winning from raffles, lottery or cross word puzzles. Payment to non resident media person Other rates On Sale and purchase of shares On purchase of motor vehicle Engine capacity Upto Rs. 850cc Rs. 7,500/- 851 ce to 1000cc Rs. 10,500/- 1001 ce to 1300cc Rs. 16,875/- 1301 ce to 1600cc Rs. 16,875/- 1301 ce to 1800cc Rs. 22,500/-
EAX	months. Where holding period of a security is more than six months but less than twelve months. RATES FOR IND & AOP UN RS. 150,000/- RS. 150,001 to RS. 400,000/- RS. 1,000,001 to RS. 1,000,001 and above Special tax rebate of 50% of th RS. 1,000,000/- per annum. The rate of tax as prescribed by	NDER SECTION 155 NIL. 5% Rs. 12,500/- and 7.5% of exceeding amount Rs. 57,500/- and 10% of exceeding amount the tax payable shall be allowed for the second of the secon	SEC Upto	Rs. 1 to Rs. 400,000/- Rs. 400,000/- Rs. 1,000,000/- Rs. 1,000,001 and above Ris one percent of the T	2013 2014 2015 MPANIES UNDE 5% Rs. 20,000/- a exceeding amount Rs. 65,000/- a exceeding amount ge or above and earning	9.5% 10% R and 10% of the sign of the si	Advertisement by the Private TV Channels Petroleum Products Royalties / Fee for technical services Local purchase of edible oil Purchase of Air Ticket On payment to non residents other than salary, dividend, supplies, services, execution of contracts, property, prize money, winning from raffles, lottery or cross word puzzles. Payment to non resident media person Other rates On Sale and purchase of shares On purchase of motor vehicle Engine capacity Upto Rs. 850ec Rs. 7,500/- 851 ce to 1000ec Rs. 10,500/- 1010 ce to 1300ec Rs. 16,875/- 1301 ce to 1600ec Rs. 16,875/- 1301 ce to 1600ec Rs. 22,500/- 1801 ce to 2000ec Rs. 16,875/-
FAX	months. Where holding period of a security is more than six months but less than twelve months. RATES FOR IND & AOP UN RS. 150,000/- RS. 150,001 to RS. 400,000/- RS. 400,001 to RS. 1,000,001 and above Special tax rebate of 50% of th RS. 1,000,000/- per annum. The rate of tax as prescribed by not exceed 5 Million, per annum	NDER SECTION 155 NIL. 5% Rs. 12,500/- and 7.5% of exceeding amount Rs. 57,500/- and 10% of exceeding amount the tax payable shall be allowed for the said immunity is not for the said immun	SEC Upto For the a	Rs. 1 to Rs. 400,000/- Rs. 400,000/- Rs. 1,000,000/- Rs. 1,000,001 and above Ris one percent of the T nefit of share limited core	2013 2014 2015 MPANIES UNDE 5% Rs. 20,000/- a exceeding amount Rs. 65,000/- a exceeding amount ge or above and earning	9.5% 10% R and 10% of the sign of the si	Advertisement by the Private TV Channels Petroleum Products Royalties / Fee for technical services Local purchase of edible oil Purchase of Air Ticket On payment to non residents other than salary, dividend, supplies, services, execution of contracts, property, prize money, winning from raffles, lottery or cross word puzzles. Payment to non resident media person Other rates On Sale and purchase of shares On purchase of motor vehicle Engine capacity Upto Rs. 850cc Rs. 7,500/- 851 ce to 1000cc Rs. 10,500/- 1001 ce to 1300cc Rs. 16,875/- 1301 ce to 1600cc Rs. 16,875/- 1301 ce to 1800cc Rs. 22,500/-
EAX	months. Where holding period of a security is more than six months but less than twelve months. RATES FOR IND & AOP UN RS. 150,000/- RS. 150,001 to RS. 400,000/- RS. 400,001 to RS. 1,000,001 and above Special tax rebate of 50% of th RS. 1,000,000/- per annum. The rate of tax as prescribed by not exceed 5 Million, per annum	NDER SECTION 155 NIL. 5% Rs. 12,500/- and 7.5% of exceeding amount Rs. 57,500/- and 10% of exceeding amount the tax payable shall be allowed for the second of the secon	SEC Upto For the a	Rs. 1 to Rs. 400,000/- Rs. 400,000/- Rs. 1,000,000/- Rs. 1,000,001 and above Ris one percent of the T nefit of share limited core	2013 2014 2015 MPANIES UNDE 5% Rs. 20,000/- a exceeding amount Rs. 65,000/- a exceeding amount ge or above and earning Turnover, provided the	9.5% 10% R and 10% of the sign of the si	Advertisement by the Private TV Channels Petroleum Products Royalties / Fee for technical services Local purchase of edible oil Purchase of Air Ticket On payment to non residents other than salary, dividend, supplies, services, execution of contracts, property, prize money, winning from raffles, lottery or cross word puzzles. Payment to non resident media person Other rates On Sale and purchase of shares On purchase of motor vehicle Engine capacity Upto Rs. 850cc Rs. 7,500/- 851 cc to 1000cc Rs. 10,500/- 1001 cc to 1300cc Rs. 16,875/- 1301 cc to 1600cc Rs. 16,875/- 1301 cc to 1600cc Rs. 16,875/- 1601 cc to 1800cc Rs. 16,875/- 1601 cc to 1800cc Rs. 16,875/- 2000 and above Rs. 50,000/-
Jp to	months. Where holding period of a security is more than six months but less than twelve months. RATES FOR IND & AOP UN Rs. 150,000/- Rs. 150,001 to Rs. 400,000/- Rs. 400,001 to Rs. 1,000,001 and above Special tax rebate of 50% of th Rs. 1,000,000/- per annum. The rate of tax as prescribed by not exceed 5 Million, per annum. The rate of tax as prescribed by	NDER SECTION 155 NIL 5% Rs. 12,500/- and 7.5% of exceeding amount Rs. 57,500/- and 10% of exceeding amount at tax payable shall be allowed for exceeding amount at tax payable shall be allowed for exceeding amount at tax payable shall for qualifying ur m. The said immunity is not for	SEC Upto For the a	Rs. 1 to Rs. 400,000/- Rs. 400,000/- Rs. 1,000,000/- Rs. 1,000,001 and above Ris one percent of the T nefit of share limited core	2013 2014 2015 MPANIES UNDE 5% Rs. 20,000/- a exceeding amount Rs. 65,000/- a exceeding amount ge or above and earning Turnover, provided the	9.5% 10% R and 10% of the sign of the si	Advertisement by the Private TV Channels Petroleum Products Royalties / Fee for technical services Local purchase of edible oil Purchase of Air Ticket On payment to non residents other than salary, dividend, supplies, services, execution of contracts, property, prize money, winning from raffles, lottery or cross word puzzles. Payment to non resident media person Other rates On Sale and purchase of shares On purchase of motor vehicle Engine capacity Lyto Rs. 850ce Rs. 7,500/- 851 cc to 1000ce Rs. 10,500/- 1010 cc to 1300ce Rs. 16,875/- 1301 cc to 1600ce Rs. 16,875/- 1301 cc to 1600ce Rs. 16,875/- 1601 cc to 1800ce Rs. 16,875/- 1801 cc to 2000ce Rs. 16,875/- 2000 and above Rs. 50,000/- Rates for Builders and Developers
	months. Where holding period of a security is more than six months but less than twelve months. RATES FOR IND & AOP UN Rs. 150,000/- Rs. 150,001 to Rs. 400,000/- Rs. 400,001 and above Special tax rebate of 50% of th Rs. 1,000,000/- per annum. The rate of tax as prescribed by not exceed 5 Million. per annum. The rate of tax as prescribed by From Rs. 1 to Rs. 5 M	NDER SECTION 155 NIL 5% Rs. 12,500/- and 7.5% of exceeding amount Rs. 57,500/- and 10% of exceeding amount the tax payable shall be allowed for exceeding amount us section 113A for qualifying ur m. The said immunity is not for ysection 113B for qualifying ur Rs. 25,000/-	SEC Upto	twelve months. GRATES FOR CO TION 155 Rs. 1 to Rs. 400,000/- Rs. 400,001 to Rs. 1,000,0001- Rs. 1,000,001 and above Risessee of 60 years of ag R is one percent of the T nefit of share limited cor R are given as under:	2014 2015 MPANIES UNDE 5% Rs. 20,000/- a exceeding amount Rs. 65,000/- a exceeding amount ge or above and earning arrowing and account arrows and arrows	9.5% 10% R and 10% of the sign of the si	Advertisement by the Private TV Channels Petroleum Products Royalties / Fee for technical services Local purchase of actificite On payment to non residents other than salary, dividend, supplies, services, execution of contracts, property, prize money, winning from raffles, lottery or cross word puzzles. Payment to non resident media person Other rates On Sale and purchase of shares On purchase of motor vehicle Engine capacity Upto Rs. 850cc Rs. 7,500/- 851 cc to 1000cc Rs. 10,500/- 1001 cc to 1300cc Rs. 16,875/- 1301 cc to 1600cc Rs. 16,875/- 1401 cc to 1800cc Rs. 16,875/- 1401 cc to 1800cc Rs. 16,875/- 1401 cc to 1800cc Rs. 16,875/- 1401 cc to 2000cc Rs. 16,875/- 1401 cc to Rs. 1401 cc
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COMPANIES AND AOPS		
	TAX \(\) 2010	YEAR 2011
Rate of tax for small company	20%	25%
Rate of tax for all kinds of companies	35%	35%
Rate of tax for all kinds of AOPs	25%	25%

RATE OF TAX ON SHIPPING OR AIR TRANSPORT

The rate of tax imposed under section 7 shall be:

- In the case of shipping 8% of the gross amount received or receivable;
- In the case of air transport 3% of the gross amount received or receivable;

	RATES OF APPEAL FEE
<u>Stage</u>	Appeal Fee
Commissioner (Appeals) /Addl. Commissioner	- Rs. 2,000
Income Tax Appellate Tribunal.	- Rs. 2,000/-