

# TAX RATES FOR THE TAX YEAR 2019

## TAX RATES FOR INDIVIDUALS

1.	Upto Rs.400,000	0%
2.	Rs.400,001 to Rs.800,000	Rs. 1,000
3.	Rs.800,001 to Rs.1,200,000	Rs. 2,000
4.	Rs.1,200,001 to Rs.2,400,000	5% of the amount exceeding Rs.1,200,000
5.	Rs.2,400,001 to Rs.4,800,000	Rs.60,000 + 10% of the amount exceeding Rs.,2,400,000
6.	Exceeding Rs.4,800,000	Rs.300,000 + 15% of the amount exceeding Rs.4,800,000

## TAX RATES FOR ASSOCIATIONS OF PERSONS

1.	Upto Rs.400,000	0%
2.	Rs.400,001 to Rs.1,200,000	5%
3.	Rs.1,200,001 to Rs.2,400,000	Rs.40,000 + 10% of the amount exceeding Rs.1,200,000
4.	Rs.2,400,001 to Rs.3,600,000	Rs.160,000 + 15% of the amount exceeding Rs.2,400,000
5.	Rs.3,600,001 to Rs.4,800,000	Rs.340,000 + 20% of the amount exceeding Rs.3,600,000
6.	Rs.4,800,001 to Rs.6,000,000	Rs.580,000 + 25% of the amount exceeding Rs.4,800,000
7.	Exceeding Rs.6,000,001	Rs.880,000 + 30% of the amount exceeding Rs.6,000,000

## TAX RATES OF COMPANIES

Banking Company	35%
Public & Private Company	29%
Small Company	24%

## DEDUCTION ON INCOME FROM PROPERTY U/S 155 FOR IND. & AOP

Upto Rs.200,000	NIL
Rs.200,001 to Rs.600,000	5.0% of the gross amount Exceeding Rs.200,000
Rs.600,001 to Rs.1,000,000	Rs.20,000 + 10.0% of the gross amount Exceeding Rs.600,000
Rs.1,000,001 to Rs.2,000,000	Rs.60,000 + 15.0% of the gross amount Exceeding Rs.1,000,000
Exceeding Rs.2,000,000	Rs.210,000 + 20.0% of the gross amount Exceeding Rs.2,000,000

## DEDUCTION ON INCOME FROM PROPERTY U/S 155 FOR COMPANIES

The rate of tax to be deducted shall be 15% of gross amount of rent for filers and 17.5% for non-filers.

## REDUCTION FOR SENIOR CITIZEN / DISABLED PERSON

50% Reduction in Tax to disabled persons having NADRA CNIC or a taxpayer having age of 60 years or above, where regular income is upto Rs.1,000,000 from all sources, except income covered under FTR.

## REDUCTION FOR TEACHERS & RESEARCHERS

40% Reduction in Tax for full time Teacher or Researcher employed in non-profit education or research institutions recognized by HEC or Employees of Government Training & Research Institutions.

## CAPITAL GAIN ON DISPOSAL OF IMMOVABLE PROPERTY

Irrespective of Holding Period allotment covered u/s 236C(4)	0.0%
Holding period is upto one year acquired on or after 01-07-2016	10.0%
Holding period is upto two years acquired on or after 01-07-2016	7.5%
Holding period is upto three years acquired on or after 01-07-2016	5.0%
Holding period is more than three years acquired on or after 01-07-2016	0.0%
Holding period is upto three years, if acquired before 01-07-2016	5.0%
Holding period is more than three years, if acquired before 01-07-2016	0.0%

## RATE FOR PROFIT ON DEBT - SECTION 7B

Where profit on debt does not exceed Rs.5,000,000	10%
Where profit on debt exceeds Rs.5,000,000 but not exceed Rs.25,000,000	12.5%
Where profit on debt exceeds Rs.25,000,000	15%

## TAX ON BUILDERS - SECTION 7C

(A) Karachi, Lahore and Islamabad	(B) Hyderabad, Sukkur, Multan, Faisalabad, Rawalpindi, Gujranwala, Sahiwal, Peshawar, Mardan, Abbottabad, Quetta	(C) Urban Areas not specified in A and B
For commercial buildings		
Rs.210/ Sq Ft	Rs.210/ Sq Ft	Rs.210/ Sq Ft
For residential buildings		
Area in Sq.Ft	Rate/ Sq.Ft	Area in Sq.Ft
up to 750	Rs.20	up to 750
751 to 1500	Rs.40	751 to 1500
1501 & more	Rs.70	1501 & more

## TAX ON DEVELOPERS - SECTION 7D

(A) Karachi, Lahore and Islamabad	(B) Hyderabad, Sukkur, Multan, Faisalabad, Rawalpindi, Gujranwala, Sahiwal, Peshawar, Mardan, Abbottabad, Quetta	(C) Urban Areas not specified in A and B
For commercial buildings		
Rs.210/ Sq Yd	Rs.210/ Sq Yd	Rs.210/ Sq Yd
For residential buildings		
Area in Sq.Yd	Rate/ Sq.Yd	Area in Sq.Yd
up to 120	Rs.20	up to 120
121 to 200	Rs.40	121 to 200
201 & more	Rs.70	201 & more

## MINIMUM TAX

Nature of Payment	Section	Filer	Non-Filer
Individuals & AOPs [having annual turnover Rs.10 Million or more] and Companies (Except otherwise specified)	113	1.25% of Turnover	
Oil Marketing Companies, Refineries, SSGCL, SNGPL, PIA, Dealer or Distributors of Fertilizers & Poultry Industry	113	0.50% of Turnover	
Distributors of Pharma, Fast Moving Consumer goods, Cigarettes, Petroleum Agent, Rice Mills & Flour Mills	113	0.20% of Turnover	
Motorcycles Dealers	113	0.25% of Turnover	
Commercial Importer (Except Cl.56B, Part IV, 2nd Sch.)	148(B)	5.0%	5.0%
Imports of edible oil & packing material by Companies or Industrial Undertaking	148(B)	5.5%	8.0%
Imports of edible oil & packing material (Others)	148(B)	6.0%	9.0%
Imports of Plastic Raw Material by Ind. Undertaking for own	148(B)	1.75%	8.0%
Imports Commercial of Plastic Raw Material	148(B)	4.5%	9.0%
Imports Commercial covered under SRO.1125(I)/2011	148(B)	3.0%	4.5%
Services (Companies)	153(1)(b)	8.0%	14.5%
Services (Other than Companies)	153(1)(b)	10.0%	17.5%
Transport Services	153(1)(b)	2.0%	2.0%
Services provided to Textile, Carpets, Leather, Surgical & Sports goods	153(1)(b)	1.0%	1.0%
Electronics & Print Media advertising Services (Companies)	153(1)(b)	1.5%	12.0%
Electronics & Print Media advertising Services (Others)	153(1)(b)	1.5%	15.0%
Electricity Bill	235(4)(a)	Upto Bill Rs.360,000 P.A Upto Bill Rs.30,000 P.M	

## FINAL DISCHARGE OF TAX

Nature of Payment	Section	Filer	Non-Filer
Imports of Remeltable Steel, Potassic Fertilizer, Urea, LNG, Cotton, Gold & Manufacturers under SRO.1125(I)/2011	148	1.0%	1.5%
Persons importing Coal	148	4.0%	6.0%
Imports by Companies & Industrial Undertakings* Imports of raw material, plant, machinery, equipment and parts by Ind. Undertaking or import by large import house are adjustable	148	5.5%	8.0%
Imports (Other than above)	148	6.0%	9.0%
Purchase of locally produced edible oil by manufacturer of cooking oil or vegetable ghee or both	148A	2.0%	2.0%
Dividend	150	7.5% to 25.0%	
Profit on debt upto Rs.500,000 (Other than Companies)	151	10.0%	10.0%
Profit on debt exceeding Rs.500,000 (Other than Companies)	151	10.0%	17.5%
Contracts by non-residents	152(1A)	7.0%	13.0%
Sale of Goods (Companies)	153(1)(a)	4.0%	8.0%
Sale of Goods (Other than Companies)	153(1)(a)	4.5%	9.0%
Sale of Rice, Cotton Seed Oil & Edible Oils	153(1)(a)	1.5%	1.5%
Sale by Distributor of Fast Moving Consumer Goods (Companies)	153(1)(a)	2.0%	2.0%
Sale by Distributor of Fast Moving Consumer Goods (Others)	153(1)(a)	2.5%	2.5%
Local Sales & Supplies provided to Textile, Carpets, Leather, Surgical & Sports goods, Cigarettes and Pharma	153(1)(a)	1.0%	1.0%
Contracts (Companies)	153(1)(c)	7.0%	14.0%
Contracts (Other than Companies)	153(1)(c)	7.5%	15.0%
Contracts (Sportspersons)	153(1)(c)	10.0%	10.0%
Services of Stitching, Dyeing, Printing, Embroidery, Washing, Sizing & Weaving to Exporters	153(2)	1.0%	1.0%
Exports	154	1.0%	1.0%
Prize Bond (Winnings from raffle, lottery, quiz @ 20% u/s 156(2))	156(1)	15.0%	25.0%
Commission on Petroleum Products	156A	12.0%	17.5%
Advertising Commission	233(1)	10.0%	15.0%
Life Insurance Agent Commission upto Rs.500,000	233(1)	8.0%	16.0%
Brokerage & Commission (Other than above)	233(1)	12.0%	15.0%
CNG Stations on Gas bills	234A	4.0%	6.0%

## TRANSITIONAL ADVANCE TAX - Division II Part IV of First Schedule

Nature of Payment	Section	Filer	Non-Filer
Cash withdrawal from bank	231A	0.3%	0.6%
Sale by auction	236A	10%	15%
Sale or transfer of Immovable property	236C	1%	2%
Functions and gatherings Minimum Rs.20,000 or Rs.10,000 city wise & 5% of bill whichever is higher.	236D	5%	5%
Sale to distributors, dealers or wholesalers - Fertilizer	236G	0.7%	1.4%
Sale to distributors, dealers or wholesalers - Other	236G	0.1%	0.2%
Sale to retailers - Electronics	236H	1%	1%
Sale to retailers - Others	236H	0.5%	1%
On dealers, commission agents and arhatis, etc	236J		
Group or Class A	Rs.10,000	Group or Class B	Rs.7,500
Group or Class C	Rs.5,000	Any other category	Rs.5,000
Purchase of immovable property upto Rs. 4(M)	236K	0%	1%*
Purchase of immovable property exceeding Rs. 4(M)	236K	2%	4%
Banking transaction otherwise than through cash	236P	-	0.6%*
Payment to resident for right to use machinery and equip	236Q	10%	10%

\* A word of caution: Due care and caution has been taken to print this paper and if any error, mistake or mission is found to have crept in, the information would be gladly accepted and efforts would be made to remove the same in next time. for further detail please consult the relevant Law.

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