

**ATTA UR REHMAN & CO. CHARTERED ACCOUNTANT**<http://www.attaurrehmanco.com>**INCOME TAX CARD FOR TAX YEAR 2025-26****Tax Card 2025-26**

<b>General Tax Rates</b>	
<b>Tax Rates for Salaried Individuals (First Sch. Part I Div. I)</b>	<b>Tax Rates</b>
below 600,000/-	0%
Rs. 600,000 to Rs. 1,200,000	1% of the amount exceeding 600,000
Rs. 1,200,000 to Rs. 2,200,000	6,000 + 11% of the Exceeding Amount of 1,200,000
Rs. 2,200,000 to Rs. 3,200,000	116,000+ 23% of the exceeding amount of 2,200,000
Rs. 3,200,000 to Rs. 4,100,000	346,000 + 30% of the amount exceeding 3,200,000
Exceeding Rs. 4,100,000	616,000 + 35% of the amount exceeding 4,100,000

<b>Tax rate for Pensioners (Age below 70 years)</b>	<b>Tax Rates</b>
Where the pension received does not exceed rupees ten million	0% of the amount
Where the amount of pension received exceeds rupees ten million	5% of the amount exceeding ten million

<b>Tax rates for AOPs &amp; Non-Salaried Individuals</b>	<b>Tax Rates</b>
Up to Rs 600,000	0%
Rs 600,001 to Rs 1,200,000	15% of the amount exceeding 600,000
Rs 1,200,001 to Rs 1,600,000	Rs 90,000 + 20% of the amount exceeding 1.2 M
Rs 1,600,001 to Rs 3,200,000	Rs 170,000 + 30% of the amount exceeding 1.6 M
Rs 3,200,001 to Rs 5,600,000	Rs 650,000 + 40% of the amount exceeding 3.2 M
Above Rs 5,600,000	Rs 1,610,000 + 45% of the amount exceeding 5.6 M
Note: For professional firms (AOPs) prohibited from incorporating, the 45% rate is reduced to 40%.	
<b>Surcharge on Tax Payable (Sec 4AB)</b>	
On taxable income of Individual and AOP exceeds 10 Million	9% on tax payable

<b>Income from property – Individual, AOP and Company</b>		
	<b>ATL</b>	<b>Non-ATL</b>
Up to 300,000	Nil	Nil
300,001 to 600,000	5% exceeding 300,000	Increased by 100%
600,001 to 2,000,000	Rs 15,000 + 10% of the amount exceeding 600,000	
Above 2,000,000	Rs 155,000+ 25% of the amount exceeding 2M	
Tax Rates for rent of immovable	15%	

property -Companies		
<b>Companies- General rates</b>		<b>Tax Rates</b>
Small Company		20%
Banking Company		39%
All other Companies		29%
Alternate Corporate Tax (ACT) Sec-113C		17%

<b>Minimum Tax Section-113</b>	<b>Tax Rates</b>
General Rate	1.25%
a. SNGPL and SSGCL (annual turnover Rs. 1 billion+)	0.75%
b. PIA	
c. Poultry Industry	
a. Oil Refineries	0.5%
b. Motorcycle Dealer (Sales Tax Registered)	
c. Oil Marketing Companies	
a. Distributors of pharmaceutical products, FMCG and cigarettes	0.25%
b. Petroleum agents & distributors (Sales Tax Registered)	
c. Rice mills and dealers;	
d. Teir1- Retailers of FMCG (Integrated with FBR's software for real time reporting)	
e. Person's turnover from supplies through ecommerce including running online marketplace.	
f. Persons engaged in trading of used vehicles; and	
g. Flour mills.	

### Small & Medium Enterprise Tax Rates – 14th Schedule`

<b>Normal Tax Regime (NTR) Option</b>	
<b>Taxable income</b>	<b>Tax Rates</b>
Where annual business turnover < Rs 100 m	7.5% of taxable income
Where turnover > 100 m < Rs 250 m	15% of taxable income
<b>Final Tax Regime (FTR) Option</b>	
<b>Turnover</b>	<b>Tax Rates</b>
Where annual business turnover < Rs 100 m	0.25% of gross turnover
Where turnover > 100 m < Rs 250 m	0.5% of gross turnover

### Capital Gains on Disposal of Immoveable Property – Section 37

Capital Gains on Disposal of Immoveable Property	Tax rates on capital gain on disposal of properties which were acquired before 01 July 2024		
	Tax Rates		
	Open Plots	Constructed Property	Flats
Where the holding period does not exceed 1 Year	15%	15%	15%
Where the holding period exceeds 1 Year but does not exceed 2 Years	12.5%	10%	7.5%
Where the holding period exceeds 2 Years but does not exceed 3 Years	10%	7.5%	-
Where the holding period exceeds 3 Years but does not exceed 4 Years	7.5%	5%	-
Where the holding period exceeds 4 Years but does not exceed 5 Years	5%	0%	-
Where the holding period exceeds 5 Years but does not exceed 6 Years	2.5%	-	-
Where the holding period exceeds 6 Years	0%		
Disposal of Immoveable Property acquired on or after 1st day of July, 2024	15% on Filer irrespective of the holding period. Normal Tax Regime in case of Non-Filer with the cap rate of 15%.		

Capital Gains on Disposal of Securities- Section 37A			
Capital Gains on Disposal of Securities	Disposal of Securities Acquired between 1 Jul 2022 to 30 Jun 2024	Disposal of Securities Acquired between July, 2024 to June 2025	Disposal of Securities Acquired on or after 1st day of July, 2025
	Tax Rates		
Where the holding period does not exceed 1 Year	15%	15% on Filer irrespective of the holding period. For Ind & AOP- NTR in case of Non-Filer with the cap rate of 15%. For Companies- Normal Tax Regime	15% on Filer & Non-Filer irrespective of holding period
Where the holding period exceeds 1 Year	12.5%		
Where the holding period exceeds 2 Years but does not exceed 3 Years	10%		
Where the holding period exceeds 3 Years but does not exceed 4 Years	7.5%		
Where the holding period exceeds 4 Years but does not exceed 5 Years	5%		
Where the holding period exceeds 5 Years but does not exceed 6 Years	2.5%		

Where the holding period exceeds 6 Years	0%		
Future commodity contracts entered by member of PMEX	5%		
Capital gain arising on disposal where the securities are acquired on or after 01 July 2013 but on or before 30 June 2022	12.5% of the income		
Capital gain arising on disposal where the securities are acquired on or before 01 July 2013	0% of the income		

Electricity Consumption	
Electricity Consumption	Tax Rates
<b>Commercial &amp; Industrial Consumer</b>	
Where the amount does not exceed Rs 500/-	0%
Where the amount exceeds Rs 500/- but does not exceed Rs. 20,000/-	10% of Amount
Where the amount exceeds Rs 20,000/-	Commercial: Rs. 1950 plus 12% on Rs.20,000 Industrial: Rs. 1950 plus 5% on Rs.20,000
<b>Domestic Consumer</b>	
Where the amount does not exceed Rs 25,000/-	0%
Where the amount of Rs 25,000 or more	7.5% of Amount

Tax on Telephone/ Internet users		
On Telephone & Internet Sec-236	ATL	Person under 114B
Telephone Subscriber -Amount of bill > Rs. 1000	10%	75%
Internet	15%	