

PROPOSED TAX CARD

Tax Year 2009

TAX RATES FOR IND, OTHER THAN SALARIED PERSON & AOP				TAX RATES FOR SALARIED CLASS				RATES FOR DEDUCTION OF TAX AT SOURCE		Rate
Income group		Tax Rate		Income group		Tax Rate		Particulars	Rate	
Up to	Rs. 100,000	0%		Up to	Rs. 180,000	0%		- Other dividend income	10%	
Rs. 100,001 to	Rs. 110,000	0.5%		Rs. 180,001 to	Rs. 250,000	0.50%		- Raffle lottery or crossword puzzle, Sales promotion schemes	20%	
Rs. 110,001 to	Rs. 125,000	1.0%		Rs. 250,001 to	Rs. 350,000	0.75%		- Yield on a National Saving Deposit Certificate, including a Defence Saving Certificate, under the National Saving Scheme.	10%	
Rs. 125,001 to	Rs. 150,000	2.0%		Rs. 350,001 to	Rs. 400,000	1.50%		- Interest on an account or deposits with banks / financial institutions	10%	
Rs. 150,001 to	Rs. 175,000	3.0%		Rs. 400,001 to	Rs. 450,000	2.50%		- Profit on any security issued by the Federal Government, a Provincial Government or a local authority to any person other than a financial institution.	20%	
Rs. 175,001 to	Rs. 200,000	4.0%		Rs. 450,001 to	Rs. 550,000	3.50%		- Profit on any bond, certificate, debenture, security or instrument of any kind (not a loan agreement between a borrower and a banking company or a development finance institution) by a banking company, financial institution, finance society or a company as defined in the 2001 Ordinance, other than to a financial institution.	10%	
Rs. 200,001 to	Rs. 300,000	5.0%		Rs. 550,001 to	Rs. 650,000	4.50%				
Rs. 300,001 to	Rs. 400,000	7.5%		Rs. 650,001 to	Rs. 750,000	6.00%				
Rs. 400,001 to	Rs. 500,000	10.0%		Rs. 750,001 to	Rs. 900,000	7.50%				
Rs. 500,001 to	Rs. 600,000	12.5%		Rs. 900,001 to	Rs. 1,050,000	9.00%				
Rs. 600,001 to	Rs. 800,000	15.0%		Rs. 1,050,001 to	Rs. 1,200,000	10.00%				
Rs. 800,001 to	Rs. 1,000,000	17.5%		Rs. 1,200,001 to	Rs. 1,450,000	11.00%				
Rs. 1,000,001 to	Rs. 1,300,000	21.0%		Rs. 1,450,001 to	Rs. 1,700,000	12.50%		- Brokerage & Commission	10%	
Rs. 1,300,001		25.0%		Rs. 1,700,001 to	Rs. 1,950,000	14.00%		- On Export of Raw Cotton and Cotton Yarn	1.0%	
				Rs. 1,950,001 to	Rs. 2,250,000	15.0%		- Brokerage & Commission-for Travel and Insurance Agents	10%	
				Rs. 2,250,001 to	Rs. 2,850,000	16.0%		- On Contracts of all types	6%	
				Rs. 2,850,001 to	Rs. 3,550,000	17.5%		- Telephone Bills/Prepaid payphone Cards	10%	
				Rs. 3,550,001 to	Rs. 4,550,000	18.5%		- Cash withdrawal from Bank	0.3%	
				Rs. 4,550,001 to	Rs. 8,650,000	19.0%		- Supply of Rice, Cotton and Cotton seed	1.5%	
				Rs. 8,650,001 to	above	20.0%		- Telephone and mobile subscriber exceeding bill Rs. 1000/-	10%	
								- Other supplies	3.5%	
								- Imports other than following	5%	
								- DAP Phosphate	5%	
								- Plant and Machinery	0%	
								- On gas consumption charges of CNG Stations	4%	
								- Services rendered:		
								- Transport Services	2%	
								- Other Services	6%	
								- Payments to non-residents for execution of:		
								- Turnkey Contract	6%	
								- Contract, Sub-Contract for the design, Construction or supply of plant & equipment:		
								- Under a hydel power project or a transmission line project	6%	
								- Under any other power project	6%	
								- Any other contract:	6%	
								- Advertisement by the Private TV Channels	6%	
								- Petroleum Products	10%	
								- Royalties / Fee for technical services	15%	
								- On payment other than salary, dividend, supplies, services, execution of contracts, property, prize money, winning from raffles, lottery or cross word puzzles.	30%	
								- Payment to non resident media	10%	
								Other rates		
								- On Sale and purchase of shares	0.01%	
								- On purchase of motor vehicle		
								Engine capacity		
								Upto Rs. 850cc	Rs. 10000/-	
								851 cc to 1000cc	Rs. 14,000/-	
								1001 cc to 1300cc	Rs. 22,500/-	
								1301 cc to 1600cc	Rs. 22,500/-	
								1601 cc to 1800cc	Rs. 35,000/-	
								1801 cc to 2000cc	Rs. 30,000/-	
								2000 and above	Rs. 50,000/-	
								Rates for Builders and Developers		
								In case of Building Rs. 50/- per Sq. Ft		
								In case of Land Rs. 100/- per Sq. yard		
								RATE OF TAX FOR SMALL COMPANY	20%	
								If turnover exceeds Rs. 250M but<Rs. 350M	25% Plus	
								If turnover exceeds Rs. 350M but<Rs. 500M	30% Plus	
								If turnover exceeds Rs. 500M	35% Plus	

COMPANIES

Rate of tax for all kinds of companies	TAX YEAR	
	2008	2009
	35%	35%

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

Stage	Appeal Fee
Commissioner (Appeals) /Addl. Commissioner	<ul style="list-style-type: none"> - Rs. 1,000 or 10% of tax levied whichever is less - Where no tax is payable <ul style="list-style-type: none"> - Rs. 1,000/- for companies - Rs. 200/- for other cases
Income Tax Appellate Tribunal.	<ul style="list-style-type: none"> - Rs. 2,500/- or 10% of the tax levied whichever is less. - Where no tax is levied Rs. 2,000/- for Companies and Rs. 500/- for others