PROPOSED TAX CARD <u>Tax Year 201</u>0

TAX RATES FOR IND, OTHER THAN SALARID PERSON & AOP				TAX RATES FOR SALARID CLASS				RATES FOR DEDUCTION OF TAX AT SOURCE Particulars	
	Income group	T	ax Rate	Income group		Tax Rate	-	Other dividend income	10%
Up to	Rs. 100,001 to Rs.	100,000 110,000	0% 0.5% R	Up to Rs. s. 200,001 to Rs.		0% 0.50%	-	Raffle lottery or crossword puzzle, Sales promotion schemes	20%
Rs.	110,001 to Rs.	125,000	1.0% R	s. 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.	100/
Rs. Rs.	125,001 to Rs. 150,001 to Rs.	150,000 175,000	2.0% R 3.0% R			1.50% 2.50%	-	Interest on an account or deposits with banks / financial institutions	10% 10%
Rs. Rs.	175,001 to Rs. 200,001 to Rs.	200,000 300,000	4.0% R 5.0% R			3.50% 4.50%	-	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.	300,001 to Rs.	400,000	7.5% R	s. 650,001 to Rs.	750,000	6.00%	-	Profit on any bond, certificate, debenture, security or instrument of any kind (not a loan agreement between a borrower and a	
Rs.	400,001 to Rs.	500,000	10.0% R			7.50% 9.00%		banking company or a development finance institution) by a banking company, financial institution, finance society or a	
Rs. Rs.	500,001 to Rs. 600,001 to Rs.	600,000 800,000	12.5% R 15.0% R			10.00%		company a as defind in the 2001 Ordinance, other than to a financial institution.	
Rs.	800,001 to Rs.	1,000,000	17.5% R	s. 1,200,001 to Rs.	1,450,000	11.00%		inancial institution.	10%
Rs. Rs.	1,000,001 to Rs. 1,300,001	1,300,000	21.0% R 25.0% R			12.50% 14.00%	-	Brokerage & Commission On Export of Raw Cotton and Cotton Yarn	10% 1.0%
KS.	1,500,001		23.076 R			15.0%		Brokerage & Commission-for Travel and Insurance Agents	10%
TAX	RATES FOR IND & AO	P-RENTAL INCO				16.0%	_	On Contracts of all types	6%
Up to	Rs. 150,000/-	NIL	R			17.5%	-	Telephone Bills/Prepaid payphone Cards	10%
	Rs. 150,001 to Rs. 400,000/-	5%	R R			18.5% 19.0%	-	Cash withdrawl from Bank Supply of Rice, Cotton and Cotton seed	0.3% 1.5%
	Rs. 400,001 to Rs.	Rs. 12,500/- and				20.0%	-	Telephone and mobile subscriber exceeding bill Rs. 1000/-	10%
	1,000,000/- Rs. 1,000,001 and	Rs. 57,500/- and		lew proviso has been add	led for the nurnose	of providing	-	Other supplies Imports other than following	3.5% 5%
	above	exceeding amour		narginal reliev of different		pg		- DAP Phasphate	5%
TAX	RATES FOR COMPANI	ES-RENTAL INC	OME					- Plant and Machinery On gas consumption charges of CNG Stations	0% 4%
							-	Services rendered:	
	Rs. 1 to Rs. 400,000/-	5%						- Transport Services - News Media Services	2% 2%
	Rs. 400,001 to Rs.	Rs. 20,000/- and					_	- Other Services	6%
	1,000,000/- Rs. 1,000,001 and	Rs. 65,000/- and						Payments to non-residents for execution of:	6%
	above	exceeding amour						- Turnkey Contract - Contract, Sub-Contract for the design, Construction or	0%
701								supply of plant & equipment:	607
	taxable property incoem sha cribed tax rates.	all be taxed under t	he above					 - Under a hydel power project or a transmission line project - Under any other power project - Any other contract: 	6% 6% 6%
TAX	RATES FOR IND & AO	P UNDER SECTION		AX RATES FOR CO ECTION 155	MPANIES UNDE	R		A december of the star December TV Channels	6%
Up to	Rs. 150,000/-	NIL		pto			-	Advertisement by the Private TV Channels Petroleum Products	10%
	Rs. 150,001 to Rs. 400,000/-	5%		Rs. 1 to Rs. 400,000/-	5%		-	Royalties / Fee for technical services	15%
	Rs. 400,000/- Rs. 1,000,000/-	Rs. 12,500/- and exceeding amour		Rs. 400,000/- Rs. 400,001 to Rs. 1,000,000/-	Rs. 20,000/- a exceeding amount		-	Local purchase of edible oil On payment other than salary, dividend, supplies, services, execution of contracts, property, prize money, winning from reffles, lottery or	4%
	Rs. 1,000,001 and	Rs. 57,500/- and		Rs. 1,000,001 and	Rs. 65,000/- a exceeding amount		-	cross word puzzles.	30%
	above exceeding amount above exc						o	Payment to non resident media ther rates	10%
- Special tax rebate of 50% of the tax payable shall be allowed for the assessee of 60 years of age or above and earning income upto Rs. 750,000/- per annum.						-	On Sale and purchase of shares On purchase of motor vehicle Engine capicity Amount	0.01%	
-	The rate of tax as prescrib does not exceed 5 Million.						Upto Rs. 850cc Rs. 10000/- 851 cc to 1000cc Rs. 14,000/- 1001 cc to 1300cc Rs. 22,500/-		
-	The rate of tax as prescribe	ed by section 113B	for qualifying	g under PTR are given as under:				1301 cc to 1600cc Rs. 22,500/- 1601 cc to 1800cc Rs. 35,000/- 1801 cc to 2000cc Rs. 30,000/-	
	From Rs. 1 to Rs. 5 M		25,000/-					2000 and above Rs. 50,000/-	
	From Rs. 5M to Rs. 10M From Rs. 10 M and above			he turover exceeding Rs. 5 75% of the turover exceeding				Rates for Builders and Developers In case of Building Rs. 50/- per Sq. Ft	
	The income of the working					from tax.		in case of Banding Rs. 50/- per sq. 11	
-								In case of Land Rs. 100/- per Sq. yard	
	The income of the working	g women in case of	salaraied class	s to the extent of Rs. 260,0	00/- will be exempt	from tax.			
-	Exemption available to the	rosoorah sahalars	and tooobore is	raduand to the 500/ of tak	is toy lighility				
-	Exemption available to the	research scholars a	mu teachers is	reduced to the 50% of ten	ii tax naointy.			RATE OF TAX FOR SMALL COMPANY If turnover exceeds Rs. 250M but <rs. 30%="" 35%="" 350m="" 500m="" but<rs.="" exceeds="" if="" plus="" plus<="" rs.="" td="" turnover=""><td></td></rs.>	
	COMPANIES RATE OF TAX ON SHIPING OR AIR TRANSPORT								
				TAX YEA					
	Rate of tax for all kinds	ot companies		2008 35%	2009 35%			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 - Rs. 1,000

Commissioner (Appeals) /Addl. Commissioner

Income Tax Appellate Tribunal. - Rs. 2,000/-