

# PROPOSED TAX CARD

## Tax Year 2010

TAX RATES FOR IND, OTHER THAN SALARIED PERSON & AOP				TAX RATES FOR SALARIED CLASS				RATES FOR DEDUCTION OF TAX AT SOURCE	
Income group		Tax Rate		Income group		Tax Rate		Particulars	Rate
Up to	Rs. 100,000	0%		Up to	Rs. 200,000	0%		- Other dividend income	10%
Rs. 100,001 to	Rs. 110,000	0.5%		Rs. 200,001 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.	
Rs. 200,001 to	Rs. 300,000	5.0%		Rs. 550,001 to	Rs. 650,000	4.50%		- Brokerage & Commission	10%
								- On Export of Raw Cotton and Cotton Yarn	1.0%
								- Brokerage & Commission-for Travel and Insurance Agents	10%
								- On Contracts of all types	6%
								- Telephone Bills/Prepaid payphone Cards	10%
								- Cash withdrawal from Bank	0.3%
								- Supply of Rice, Cotton and Cotton seed	1.5%
								- 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%
								- News Media 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%
								- Local purchase of edible oil	4%
								- 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%
								<b>Other rates</b>	
								- On Sale and purchase of shares	0.01%
								- On purchase of motor vehicle	
								<b>Engine capacity</b>	
								<b>Amount</b>	
								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	
								<b>RATE OF TAX FOR SMALL COMPANY</b>	<b>20%</b>
								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
								<b>RATE OF TAX ON SHIPPING OR AIR TRANSPORT</b>	
								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;	
								<b>COMPANIES</b>	
								<b>TAX YEAR</b>	
								2008	
								2009	
								35%	
								35%	
								<b>RATES OF APPEAL FEE</b>	
								<b>Stage</b>	
								<b>Appeal Fee</b>	
								Commissioner (Appeals) /Addl. Commissioner	- Rs. 1,000
								Income Tax Appellate Tribunal.	- Rs. 2,000/-