



YAHYA RASHID & COMPANY

ADVOCATES

163 – A, Edenabad (Extension), Near Kkayaban-e-Amin, Pine Avenue, Lahore – Pakistan. ☎ 042-35976627 ✉ yahya_yc@yahoo.com

TAX CARD 2025-2026

Tax rate for salaried individuals	Tax Rates
Up to Rs 600,000	0%
Rs 600,001 to Rs 1,200,000	1% of the amount exceeding 600,000
Rs 1,200,001 to Rs 2,200,000	Rs 6, 000 + 11% of the amount exceeding 1.2 M
Rs 2,200,001 to Rs 3,200,000	Rs 116, 000 + 23% of the amount exceeding 2.2 M
Rs 3,200,001 to Rs 4,100,000	Rs 346, 000 + 30% of the amount exceeding 3.2 M
Above Rs 4,100,000	Rs 61 6, 0 00 + 35% of the amount exceeding 4.1 M

Tax rate for Pensioners (Age below 70 years}	Ta x Rat es
Where the amount of pension received does not exceed rupees ten million	0% of the amount
Where the amount of pension received exceed rupees ten million	5% of the amount exceeding ten million

Tax rates for AOPs and Non-Salaried Individuals	Tax Rates
Up to Rs 600,000	0%
Rs 600 ,001 to Rs 1, 200 , 00 0	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
Surcharge on Tax Payable	
On taxable income of Individual and AOP exceeds 10 Million	9% on tax payable

Income from property- Individual, AOP and Company		
	Person in ATL	Person not in All
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 property -Companies	15%	30%

Profit on Debt Sec 151	Person in ATL	Person not in ATL
Profit from a banking company or financial institution	20%	40%
Profit on government securities	20%	40%
In other cases	15%	30%



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Profit on Disposal of Debt Securities Sec 151A	Person in ATL	Person not in ATL
Profit on disposal of debt securities	15%	30%

Fast moving consumer goods (FMCG)		
Rice, cotton seed & Edible oil	1.5%	3%

Services Sec 153(1)(b)	Person in All	Person not in All
Services (If Annual Services >30K)		
By company, Individual and AOP	15%	30%
Advertisement Services (Electronic/print media)	1.5%	3%
Advertisement Services Other than (Electronic/print media)	6%	12%
Transport services		
Freight forwarding services		
Air cargo services		
Courier services		
Manpower outsourcing services		
Hotel services		
Security guard services		
Software development services		
Tracking services		
Share registered services		
Engineering Services Including architectural services, warehousing services		
Service rendered by Asset Management Companies		
Data Services provided under license issued by the Pakistan Telecommunication Authority		
Telecom Infrastructure (Tower) Services		
Car rental services		
Building maintenance services		
Services rendered by Pakistan Stock Exchange and Pakistan Mercantile Exchange Limited		
Inspection services		
Certification services		
Testing & Training services		
Oilfield services		



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Telecommunication Services		
Coll ateral Management Services		
Travel and Tour Services		
IT services and IT enabled services	4%	8%

Contracts under section 153{l}{c}	Person inATL	PersonnotinATL
By Company	7.5%	15%
By Individualand AOP	8%	16%
Sports person	15%	30%

Tax on Payments for Digital Transactionsin e-com mercePlatforms under section 6A	Tax Rates
Digital Means or banking channels by paymentintermediary	1%of the gross amount paid or payable
Cash on delivery by courierservice	2% of the gross amount paid or payable

Brokerage and Commission Section-233	Person inAn	Person notinATL
Advertisem ent agents	10%	20%
Life insurance agents (Less than 0.5 M)	8%	16%
Other cases	12%	24%