TAX CARD FOR TAX YEAR 2019

Small Company Banking Company All other Companies Alternate Corporate Tax (ACT) Minimum Turnover Tax Super Tax Banking Company Persons other than BC where income > Rs 500 M Tax on undistributed profits (for public companies if profit distribution <20%) charged on a/c profit Tax on sale- specified sector Sale to distributors, dealers and wholesalers Tax on sale to retailers- Electronics Tax on sale to retailers- Others (Electronics, sugar, cement, iron, steel products, motorcycles, pesticides, cigarett glass, textile, beverages, paint or foam sector) Gain on immovable property Filer Non- Acquired before July 1, 2016 Sold after 3 years of purchase Sold within 3 years of purchase Acquired after July 1, 2016 Sold within 1 year of purchase Sold after 1 but before 2 years of purchase 7.5% 7.5	0,000 00,000 00,000 00,000 00,000 00,000 00,000 00,000 00,000 00,000	Capital gain on securities Acquired before July 1, 2016 Sold in less than 12 months Sold after 12 but less than 24 months Sold after 24 months and security was purchased after July 1, 2013 Security acquired before July 1, 2013 Acquired after July 1, 2016 Irrespective of holding period Future commodity contracts-PMEX Sale of goods By company By Individual and AOP Fast moving consumer goods By company By Individual and AOP Minimum limit on tax deduction for payments agai and on services Rs. 30,000 Services By company By Individual and AOP Transport services Electronic/print media for advertisement Non-filer Company/ Other Contracts By Company By Individual and AOP Brokerage and Commission Advertisement agents	Filer 8% 10% 2% 1.5% Filer 7% 7.5%	Non- filer 18% 16% 11% 0% 20% 5% Non- filer 8% 9% 2.5% 75,000 Non- filer 14.5% 17.5% 2% 12% / 15% Non- filer 14% 15%
A00,0001 to 1,200,000	0,000 00,000 00,000 00,000 00,000 00,000 00,000 00,000 00,000 00,000 00,000	Sold in less than 12 months Sold after 12 but less than 24 months Sold after 24 months and security was purchased after July 1, 2013 Security acquired before July 1, 2013 Acquired after July 1, 2016 Irrespective of holding period Future commodity contracts-PMEX Sale of goods By company By Individual and AOP Fast moving consumer goods By company By Individual and AOP Minimum limit on tax deduction for payments agai and on services Rs. 30,000 Services By company By Individual and AOP Transport services Electronic/print media for advertisement Non-filer Company/ Other Contracts By Company By Individual and AOP Brokerage and Commission	12.5% 7.5% 0% 15% 5% Filer 4% 4.5% 2% 2.5% nst goods Rs. 7 Filer 8% 10% 2% 1.5% Filer 7% 7.5%	16% 11% 0% 20% 5% Non- filer 8% 9% 2.5% 75,000 Non- filer 14.5% 17.5% 2% 12% / 15% Non- filer 14%
R00,001 to 1,200,000	0,000 00,000 00,000 00,000 00,000 00,000 00,000 00,000 00,000 00,000 00,000	Sold after 12 but less than 24 months Sold after 24 months and security was purchased after July 1, 2013 Security acquired before July 1, 2013 Acquired after July 1, 2016 Irrespective of holding period Future commodity contracts-PMEX Sale of goods By company By Individual and AOP Fast moving consumer goods By company By Individual and AOP Minimum limit on tax deduction for payments agai and on services Rs. 30,000 Services By company By Individual and AOP Transport services Electronic/print media for advertisement Non-filer Company/ Other Contracts By Company By Individual and AOP Brokerage and Commission	12.5% 7.5% 0% 15% 5% Filer 4% 4.5% 2% 2.5% nst goods Rs. 7 Filer 8% 10% 2% 1.5% Filer 7% 7.5%	16% 11% 0% 20% 5% Non- filer 8% 9% 2.5% 75,000 Non- filer 14.5% 17.5% 2% 12% / 15% Non- filer 14%
1,200,001 to 2,400,000 5% exceeding 1,200,000 2,400,001 to 4,800,000 60,000 + 10% exceeding 2,400 300,000 + 15% exceeding 2,400 300,000 + 15% exceeding 2,400 300,000 + 15% exceeding 4,800 300,000 + 15% exceeding 4,800 400,000 Nil 400,000 Nil 400,000 1,200,001 to 1,200,000 5% exceeding 400,000 1,200,001 to 3,600,000 160,000 + 15% exceeding 2,400 3,600,001 to 4,800,000 340,000 + 20% exceeding 2,400 4,800,001 to 6,000,000 580,000 + 25% exceeding 4,800 4,800,001 to 6,000,000 880,000 + 30% exceeding 6,000 Nil 400,000 Nil	0,000 00,000 00,000 00,000 00,000 00,000 00,000 00,000 00,000 00,000 00,000	Sold after 24 months and security was purchased after July 1, 2013 Security acquired before July 1, 2013 Acquired after July 1, 2016 Irrespective of holding period Future commodity contracts-PMEX Sale of goods By company By Individual and AOP Fast moving consumer goods By company By Individual and AOP Minimum limit on tax deduction for payments agai and on services Rs. 30,000 Services By company By Individual and AOP Transport services Electronic/print media for advertisement Non-filer Company/ Other Contracts By Company By Individual and AOP Brokerage and Commission	7.5% 0% 15% 5% Filer 4% 4.5% 2% 2.5% nst goods Rs. 7 Filer 8% 10% 2% 1.5% Filer 7% 7.5%	11% 0% 20% 5% Non- filer 8% 9% 2.5% 75,000 Non- filer 14.5% 17.5% 2% 12% / 15% Non- filer 14%
Tax Rates for AOPs	0,000 00,000 0,000 00,000 00,000 00,000 00,000 00,000 00,000 00,000 00,000	purchased after July 1, 2013 Security acquired before July 1, 2013 Acquired after July 1, 2016 Irrespective of holding period Future commodity contracts-PMEX Sale of goods By company By Individual and AOP Fast moving consumer goods By company By Individual and AOP Minimum limit on tax deduction for payments agai and on services Rs. 30,000 Services By company By Individual and AOP Transport services Electronic/print media for advertisement Non-filer Company/ Other Contracts By Company By Individual and AOP Transport services Electronic/print media for advertisement Non-filer Company/ Other Contracts By Company By Individual and AOP Brokerage and Commission	0% 15% 5% Filer 4% 4.5% 2% 2.5% nst goods Rs. 7 Filer 8% 10% 2% 1.5% Filer 7% 7.5%	0% 20% 5% Non- filer 8% 9% 2% 2.5% 75,000 Non- filer 14.5% 17.5% 2% 12% / 15% Non- filer 14%
Tax Rates for AOPs	00,000 0,000 00,000 00,000 00,000 00,000 00,000 0,000 0,000 0,000 Rates	Security acquired before July 1, 2013 Acquired after July 1, 2016 Irrespective of holding period Future commodity contracts-PMEX Sale of goods By company By Individual and AOP Fast moving consumer goods By company By Individual and AOP Minimum limit on tax deduction for payments agai and on services Rs. 30,000 Services By company By Individual and AOP Transport services Electronic/print media for advertisement Non-filer Company/ Other Contracts By Company By Individual and AOP Transport services Electronic/print media for advertisement Non-filer Company/ Other Contracts By Company By Individual and AOP Brokerage and Commission	15% 5% Filer 4% 4.5% 2% 2.5% nst goods Rs. 7 Filer 8% 10% 2% 1.5% Filer 7% 7.5%	20% 5% Non- filer 8% 9% 2% 2.5% 75,000 Non- filer 14.5% 17.5% 2% 12% / 15% Non- filer 14%
Tax Rates for AOPs Business Income (Rs) I ax Rates Up to 400,000 Nil 400,0001 to 1,200,000 5% exceeding 400,000 1,200,001 to 3,600,000 40,000 + 15% exceeding 2,40 3,600,001 to 4,800,000 340,000 + 20% exceeding 3,60 4,800,001 to 6,000,000 580,000 + 25% exceeding 4,80 Above 6,000,000 880,000 + 30% exceeding 6,00 Tax Rates for rent of immovable property- Individual and AOP's Business Income (Rs) Iax Rates- Individual Up to 200,000 Nil 200,001 to 600,000 5% exceeding 200,000 600,001 to 1,000,000 20,000 + 15% exceeding 1,000 1,000,001 to 2,000,000 60,000 + 15% exceeding 2,000 Tax Rates for rent of immovable property-Companies Filer Filer 15% of gross rent Non-filer 17.5% of gross rent Other important tax rates Companies general Tax Small Company 25 Banking Company 25 Alternate Corporate Tax (ACT) 17 Minimum Turnover Tax	0,000 00,000 00,000 00,000 00,000 00,000 0,000 0,000 0,000	Acquired after July 1, 2016 Irrespective of holding period Future commodity contracts-PMEX Sale of goods By company By Individual and AOP Fast moving consumer goods By company By Individual and AOP Minimum limit on tax deduction for payments agai and on services Rs. 30,000 Services By company By Individual and AOP Transport services Electronic/print media for advertisement Non-filer Company/ Other Contracts By Company By Individual and AOP Transport services Electronic/print media for advertisement Non-filer Company/ Other Contracts By Company By Individual and AOP Brokerage and Commission	15% 5% Filer 4% 4.5% 2% 2.5% nst goods Rs. 7 Filer 8% 10% 2% 1.5% Filer 7% 7.5%	20% 5% Non- filer 8% 9% 2% 2.5% 75,000 Non- filer 14.5% 17.5% 2% 12% / 15% Non- filer 14%
Business Income (Rs)	0,000 00,000 00,000 00,000 00,000 00,000 00,000 0,000 0,000	Irrespective of holding period Future commodity contracts-PMEX Sale of goods By company By Individual and AOP Fast moving consumer goods By company By Individual and AOP Minimum limit on tax deduction for payments agai and on services Rs. 30,000 Services By company By Individual and AOP Transport services Electronic/print media for advertisement Non-filer Company/ Other Contracts By Company By Individual and AOP Transport services Electronic/print media for advertisement Non-filer Company/ Other Contracts By Company By Individual and AOP Brokerage and Commission	5% Filer 4% 4.5% 2% 2.5% nst goods Rs. 7 Filer 8% 10% 2% 1.5% Filer 7% 7.5%	5% Non- filer 8% 9% 2% 2.5% 75,000 Non- filer 14.5% 17.5% 2% 12% / 15% Non- filer 14%
Description	0,000 00,000 00,000 00,000 00,000 00,000 0,000 0,000 0,000 Rates	Future commodity contracts-PMEX Sale of goods By company By Individual and AOP Fast moving consumer goods By company By Individual and AOP Minimum limit on tax deduction for payments agai and on services Rs. 30,000 Services By company By Individual and AOP Transport services Electronic/print media for advertisement Non-filer Company/ Other Contracts By Company By Individual and AOP Brokerage and Commission	5% Filer 4% 4.5% 2% 2.5% nst goods Rs. 7 Filer 8% 10% 2% 1.5% Filer 7% 7.5%	5% Non- filer 8% 9% 2% 2.5% 75,000 Non- filer 14.5% 17.5% 2% 12% / 15% Non- filer 14%
Up to 400,000	0,000 00,000 00,000 00,000 00,000 00,000 00,000 0,000 0,000 0,000	Sale of goods By company By Individual and AOP Fast moving consumer goods By company By Individual and AOP Minimum limit on tax deduction for payments agai and on services Rs. 30,000 Services By company By Individual and AOP Transport services Electronic/print media for advertisement Non-filer Company/ Other Contracts By Company By Individual and AOP Brokerage and Commission	Filer 4% 4.5% 2% 2.5% nst goods Rs. 7 Filer 8% 10% 2% 1.5% Filer 7% 7.5%	Non- filer 8% 9% 2.5% 75,000 Non- filer 14.5% 17.5% 2% 12% / 15% Non- filer 14%
400,0001 to 1,200,000	0,000 00,000 00,000 00,000 00,000 00,000 00,000 0,000 0,000 0,000	By company By Individual and AOP Fast moving consumer goods By company By Individual and AOP Minimum limit on tax deduction for payments agai and on services Rs. 30,000 Services By company By Individual and AOP Transport services Electronic/print media for advertisement Non-filer Company/ Other Contracts By Company By Individual and AOP Transport services Electronic/print media for advertisement Non-filer Company/ Other Contracts By Company By Individual and AOP Brokerage and Commission	4% 4.5% 2% 2.5% nst goods Rs. 7 Filer 8% 10% 2% 1.5% Filer 7% 7.5%	8% 9% 2.5% 75,000 Non- filer 14.5% 17.5% 2% 12% / 15% Non- filer 14%
1,200,001 to 2,400,000	0,000 00,000 00,000 00,000 00,000 00,000 00,000 0,000 0,000 0,000	By company By Individual and AOP Fast moving consumer goods By company By Individual and AOP Minimum limit on tax deduction for payments agai and on services Rs. 30,000 Services By company By Individual and AOP Transport services Electronic/print media for advertisement Non-filer Company/ Other Contracts By Company By Individual and AOP Transport services Electronic/print media for advertisement Non-filer Company/ Other Contracts By Company By Individual and AOP Brokerage and Commission	4% 4.5% 2% 2.5% nst goods Rs. 7 Filer 8% 10% 2% 1.5% Filer 7% 7.5%	8% 9% 2.5% 75,000 Non- filer 14.5% 17.5% 2% 12% / 15% Non- filer 14%
2,400,001 to 3,600,000	00 00,000 00,000 00,000 00,000 00,000 00,000 0,000 0,000	By Individual and AOP Fast moving consumer goods By company By Individual and AOP Minimum limit on tax deduction for payments agai and on services Rs. 30,000 Services By company By Individual and AOP Transport services Electronic/print media for advertisement Non-filer Company/ Other Contracts By Company By Individual and AOP Brokerage and Commission	4.5% 2% 2.5% sst goods Rs. 7 Filer 8% 10% 2% 1.5% Filer 7% 7.5%	9% 2% 2.5% 75,000 Non- filer 14.5% 17.5% 2% 12% / 15% Non- filer 14%
3,600,001 to 4,800,000	00,000 00,000 00,000 00,000 00,000 0,000 0,000 0,000	Fast moving consumer goods By company By Individual and AOP Minimum limit on tax deduction for payments agai and on services Rs. 30,000 Services By company By Individual and AOP Transport services Electronic/print media for advertisement Non-filer Company/ Other Contracts By Company By Individual and AOP Brokerage and Commission	2% 2.5% nst goods Rs. 7 Filer 8% 10% 2% 1.5% Filer 7% 7.5%	2% 2.5% 75,000 Non- filer 14.5% 17.5% 2% 12% / 15% Non- filer 14%
4,800,001 to 6,000,000 580,000 + 25% exceeding 4,80 Above 6,000,000 880,000 + 30% exceeding 6,000 Tax Rates for rent of immovable property- Individual and AOP's Business Income (Rs)	00,000 00,000 00,000 00 0,000 0,000 0,000 Rates	By company By Individual and AOP Minimum limit on tax deduction for payments agai and on services Rs. 30,000 Services By company By Individual and AOP Transport services Electronic/print media for advertisement Non-filer Company/ Other Contracts By Company By Individual and AOP Brokerage and Commission	2.5% nst goods Rs. 7 Filer 8% 10% 2% 1.5% Filer 7% 7.5%	2.5% 75,000 Non- filer 14.5% 17.5% 2% 12% / 15% Non- filer 14%
Above 6,000,000 880,000 + 30% exceeding 6,000	00,000 00 0,000 0,000 0,000 Rates	By Individual and AOP Minimum limit on tax deduction for payments agai and on services Rs. 30,000 Services By company By Individual and AOP Transport services Electronic/print media for advertisement Non-filer Company/ Other Contracts By Company By Individual and AOP Brokerage and Commission	2.5% nst goods Rs. 7 Filer 8% 10% 2% 1.5% Filer 7% 7.5%	2.5% 75,000 Non- filer 14.5% 17.5% 2% 12% / 15% Non- filer 14%
Tax Rates for rent of immovable property- Individual and AOP's Business Income (Rs) Up to 200,000 Nil 200,001 to 600,000 5% exceeding 200,000 600,001 to 1,000,000 1,000,001 to 2,000,000 Above 2,000,000 Above 2,000,000 Above 2,000,000 Tax Rates for rent of immovable property-Companies Filer Non-filer 17.5% of gross rent Tax Small Company 25 Banking Company 32 All other Companies All other Companies All other Companies Banking Company All other Companies All other Companies All other of tax (ACT) Tax Banking Company 30 All other of tax (ACT) Tax on undistributed profits (for public companies if profit distribution <20%) charged on a/c profit Tax on sale- specified sector Sale to distributors, dealers and wholesalers 17.5% of gross rent 17.5% of gross rent 18.5 Tax on sale to retailers- Others (19.5% of gross rent 19.5% of gr	00 0,000 0,000 0,000 Rates	Minimum limit on tax deduction for payments agai and on services Rs. 30,000 Services By company By Individual and AOP Transport services Electronic/print media for advertisement Non-filer Company/ Other Contracts By Company By Individual and AOP Brokerage and Commission	Filer 8% 10% 2% 1.5% Filer 7%	75,000 Non- filer 14.5% 17.5% 2% 12% / 15% Non- filer 14%
Dusiness Income (Rs)	00 0,000 0,000 0,000 Rates	and on services Rs. 30,000 Services By company By Individual and AOP Transport services Electronic/print media for advertisement Non-filer Company/ Other Contracts By Company By Individual and AOP Brokerage and Commission	Filer 8% 10% 2% 1.5% Filer 7% 7.5%	Non- filer 14.5% 17.5% 2% 12% / 15% Non- filer 14%
Dusiness Income (Rs)	00 0,000 0,000 0,000 Rates	Services By company By Individual and AOP Transport services Electronic/print media for advertisement Non-filer Company/ Other Contracts By Company By Individual and AOP Brokerage and Commission	8% 10% 2% 1.5% Filer 7% 7.5%	14.5% 17.5% 2% 12% / 15% Non- filer 14%
Up to 200,000	00 0,000 0,000 0,000 Rates	By Individual and AOP Transport services Electronic/print media for advertisement Non-filer Company/ Other Contracts By Company By Individual and AOP Brokerage and Commission	8% 10% 2% 1.5% Filer 7% 7.5%	14.5% 17.5% 2% 12% / 15% Non- filer 14%
200,001 to 600,000 5% exceeding 200,000 600,001 to 1,000,000 20,000+ 10% exceeding 600,001 1,000,000 1,000,000 20,000+ 15% exceeding 1,0000 Above 2,000,000 210,000+ 20% exceeding 2,000 7ax Rates for rent of immovable property-Companies Filer 15% of gross rent Non-filer 17.5% of gross rent 17.5% of gross rent Non-filer 17.5% of gross rent 17.5% of gross rent 18.5% of g	00 0,000 0,000 0,000 Rates	By Individual and AOP Transport services Electronic/print media for advertisement Non-filer Company/ Other Contracts By Company By Individual and AOP Brokerage and Commission	10% 2% 1.5% Filer 7% 7.5%	17.5% 2% 12% / 15% Non- filer 14%
600,001 to 1,000,000 20,000+ 10% exceeding 600,00 1,000,001 to 2,000,000 60,000+ 15% exceeding 1,000 Above 2,000,000 210,000+ 20% exceeding 2,000 Tax Rates for rent of immovable property-Companies Filer Non-filer 15% of gross rent Non-filer 17.5% of gross rent Other important tax rates Companies- general Small Company 25 Banking Company 35 All other Companies 29 Alternate Corporate Tax (ACT) 17 Minimum Turnover Tax 1.2 Super Tax Tax Banking Company 3 Persons other than BC where income > Rs 500 M 2 Tax on undistributed profits (for public companies if profit distribution <20%) charged on a/c profit	00 0,000 0,000 0,000 Rates	Transport services Electronic/print media for advertisement Non-filer Company/ Other Contracts By Company By Individual and AOP Brokerage and Commission	2% 1.5% Filer 7% 7.5%	2% 12% / 15% Non- filer 14%
1,000,001 to 2,000,000 60,000 + 15% exceeding 1,000 Above 2,000,000 210,000+ 20% exceeding 2,000 Tax Rates for rent of immovable property-Companies Filer	0,000 0,000 Rates	Electronic/print media for advertisement Non-filer Company/ Other Contracts By Company By Individual and AOP Brokerage and Commission	1.5% Filer 7% 7.5%	12% / 15% Non- filer 14%
Above 2,000,000 210,000+ 20% exceeding 2,000 Tax Rates for rent of immovable property-Companies Filer 15% of gross rent Non-filer 17.5% of gross rent Other important tax rates Companies- general Tax Small Company 25 Banking Companies 25 Alternate Corporate Tax (ACT) 17 Minimum Turnover Tax 1.2 Super Tax Tax Banking Company 33 Persons other than BC where income > Rs 500 M 2 Tax on undistributed profits (for public companies if profit distribution <20%) charged on a/c profit Tax on sale- specified sector Filer Non-Sale to distributors, dealers and wholesalers 0.1% 0.3 Tax on sale to retailers- Electronics 1% 1 Tax on sale to retailers- Others 0.5% 1 (Electronics, sugar, cement, iron, steel products, motorcycles, pesticides, cigarett glass, textile, beverages, paint or foam sector) Gain on immovable property Filer Non-Acquired before July 1, 2016 50d after 3 years of purchase 5% 5 Acquired after July 1, 2016 50d within 1 year of purchase 10% 10% 10% 50d after 1 but before 2 years of purchase 7.5%	0,000 Rates 5%	Non-filer Company/ Other Contracts By Company By Individual and AOP Brokerage and Commission	Filer 7% 7.5%	Non- filer 14%
Tax Rates for rent of immovable property-Companies Filer 15% of gross rent Non-filer 17.5% of gross rent Other important tax rates Companies- general Tax Small Company 25 Banking Company 35 All other Corporate Tax (ACT) 17 Minimum Turnover Tax 1.2 Super Tax 1.2 Super Tax Tax Sanking Company 3 Persons other than BC where income > Rs 500 M 2 Tax on undistributed profits (for public companies if profit distribution <20%) charged on a/c profit Tax on sale- specified sector Filer Non-Sale to distributors, dealers and wholesalers 0.1% 0.2 Tax on sale to retailers- Electronics 1% 1 Tax on sale to retailers- Others 0.5% 1 (Electronics, sugar, cement, iron, steel products, motorcycles, pesticides, cigarett glass, textile, beverages, paint or foam sector) Gain on immovable property Filer Non-Acquired before July 1, 2016 Sold after 3 years of purchase 0% 0 Sold within 3 years of purchase 5% 5 Acquired after July 1, 2016 Sold within 1 year of purchase 10% 10 Sold after 1 but before 2 years of purchase 7.5% 7.5	Rates	Contracts By Company By Individual and AOP Brokerage and Commission	7% 7.5%	14%
Filer 15% of gross rent Non-filer 17.5% of gross rent Other important tax rates Companies- general Tax Small Company 25 Banking Company 35 All other Companies 29 Alternate Corporate Tax (ACT) 17 Minimum Turnover Tax 1.2 Super Tax Tax Banking Company 3 Persons other than BC where income > Rs 500 M 2 Tax on undistributed profits (for public companies if profit distribution <20%) charged on a/c profit Tax on sale- specified sector Filer Non-Sale to distributors, dealers and wholesalers 0.1% 0.2 Tax on sale to retailers- Electronics 1% 1 Tax on sale to retailers- Others 0.5% 1 (Electronics, sugar, cement, iron, steel products, motorcycles, pesticides, cigarett glass, textile, beverages, paint or foam sector) Gain on immovable property Filer Non-Acquired before July 1, 2016 Sold after 3 years of purchase 0% 0 Sold within 3 years of purchase 5% 5 Acquired after July 1, 2016 Sold within 1 year of purchase 10% 10 Sold after 1 but before 2 years of purchase 7.5% 7.5	Rates	By Company By Individual and AOP Brokerage and Commission	7% 7.5%	14%
Other important tax ratesCompanies- generalTaxSmall Company25Banking Company35All other Companies29Alternate Corporate Tax (ACT)17Minimum Turnover Tax1.2Super TaxTaxBanking Company3Persons other than BC where income > Rs 500 M2Tax on undistributed profits (for public companies if profit5distribution <20%) charged on a/c profit	Rates	By Individual and AOP Brokerage and Commission	7.5%	
Companies- general Small Company Banking Company All other Companies Alternate Corporate Tax (ACT) Minimum Turnover Tax Super Tax Banking Company 33 Persons other than BC where income > Rs 500 M Tax on undistributed profits (for public companies if profit distribution <20%) charged on a/c profit Tax on sale- specified sector Filer Non- Sale to distributors, dealers and wholesalers O.1% Tax on sale to retailers- Electronics Tax on sale to retailers- Others (Electronics, sugar, cement, iron, steel products, motorcycles, pesticides, cigarett glass, textile, beverages, paint or foam sector) Gain on immovable property Filer Non- Acquired before July 1, 2016 Sold after 3 years of purchase Sold within 3 years of purchase Sold within 1 year of purchase 10% 7.5% 7.59 7.59 7.59 7.59 7.59 7.59	Rates 5%	Brokerage and Commission		15%
Companies- general Small Company Banking Company All other Companies Alternate Corporate Tax (ACT) Minimum Turnover Tax Super Tax Banking Company 33 Persons other than BC where income > Rs 500 M Tax on undistributed profits (for public companies if profit distribution <20%) charged on a/c profit Tax on sale- specified sector Filer Non- Sale to distributors, dealers and wholesalers O.1% Tax on sale to retailers- Electronics Tax on sale to retailers- Others (Electronics, sugar, cement, iron, steel products, motorcycles, pesticides, cigarett glass, textile, beverages, paint or foam sector) Gain on immovable property Filer Non- Acquired before July 1, 2016 Sold after 3 years of purchase Sold within 3 years of purchase Sold within 1 year of purchase 10% 7.5% 7.59 7.59 7.59 7.59 7.59 Tax on sale to retailers- Others O.50 O.50	Rates 5%	Brokerage and Commission		
Small Company Banking Company All other Companies Alternate Corporate Tax (ACT) Minimum Turnover Tax 1.2 Super Tax Banking Company Persons other than BC where income > Rs 500 M Tax on undistributed profits (for public companies if profit distribution <20%) charged on a/c profit Tax on sale- specified sector Filer Non-Sale to distributors, dealers and wholesalers O.1% Tax on sale to retailers- Electronics Tax on sale to retailers- Others (Electronics, sugar, cement, iron, steel products, motorcycles, pesticides, cigarett glass, textile, beverages, paint or foam sector) Gain on immovable property Filer Non-Acquired before July 1, 2016 Sold after 3 years of purchase Sold within 3 years of purchase Sold within 1 year of purchase 10% Total Companies 10% Total Companies 10% Total Companies Tax on sale to retailers- Others O.5% Sold within 1 year of purchase Total Companies Tax on sale to retailers- Others Tax on sale to retailers- Others O.5% Tax on sale to reta	5%		- Filon	
Banking Company All other Companies Alternate Corporate Tax (ACT) Minimum Turnover Tax 1.2 Super Tax Banking Company Persons other than BC where income > Rs 500 M 2: Tax on undistributed profits (for public companies if profit distribution <20%) charged on a/c profit Tax on sale- specified sector Filer Non-Sale to distributors, dealers and wholesalers 7.5% Tax on sale to retailers- Electronics 1% 1.2 Clectronics, sugar, cement, iron, steel products, motorcycles, pesticides, cigarett glass, textile, beverages, paint or foam sector) Gain on immovable property Filer Non-Acquired before July 1, 2016 Sold after 3 years of purchase Sold within 1 year of purchase 10% 7.5% 7.5 7.5 7.5			Filer	Non- filer
All other Companies Alternate Corporate Tax (ACT) Minimum Turnover Tax 1.2 Super Tax Banking Company Persons other than BC where income > Rs 500 M Tax on undistributed profits (for public companies if profit distribution <20%) charged on a/c profit Tax on sale- specified sector Sale to distributors, dealers and wholesalers Tax on sale to retailers- Electronics Tax on sale to retailers- Others (Electronics, sugar, cement, iron, steel products, motorcycles, pesticides, cigarett glass, textile, beverages, paint or foam sector) Gain on immovable property Filer Non- Acquired before July 1, 2016 Sold after 3 years of purchase Sold within 3 years of purchase Acquired after July 1, 2016 Sold within 1 year of purchase Sold within 1 year of purchase Tax on sale to retailers- Others Sold after 1 but before 2 years of purchase 7.5% 7.5	5%		10%	15%
Alternate Corporate Tax (ACT) Minimum Turnover Tax 1.2 Super Tax Banking Company Persons other than BC where income > Rs 500 M Tax on undistributed profits (for public companies if profit distribution <20%) charged on a/c profit Tax on sale- specified sector Filer Non-Sale to distributors, dealers and wholesalers 0.1% Tax on sale to retailers- Electronics 1% 1: Tax on sale to retailers- Others 0.5% 1: (Electronics, sugar, cement, iron, steel products, motorcycles, pesticides, cigarett glass, textile, beverages, paint or foam sector) Gain on immovable property Filer Non-Acquired before July 1, 2016 Sold after 3 years of purchase 5% 5: Acquired after July 1, 2016 Sold within 1 year of purchase 10% 7.5% 7.5%	9%	Life insurance agents (Less than 0.5 M)	8%	16%
Minimum Turnover Tax Super Tax Banking Company Persons other than BC where income > Rs 500 M Tax on undistributed profits (for public companies if profit distribution <20%) charged on a/c profit Tax on sale- specified sector Filer None Sale to distributors, dealers and wholesalers Tax on sale to retailers- Electronics Tax on sale to retailers- Others Tax on sale to retailers- Others (Electronics, sugar, cement, iron, steel products, motorcycles, pesticides, cigarett glass, textile, beverages, paint or foam sector) Gain on immovable property Filer None Acquired before July 1, 2016 Sold after 3 years of purchase Sold within 3 years of purchase Sold within 1 year of purchase Sold after 1 but before 2 years of purchase 7.5% 7.5	7%	Other cases	12%	15%
Banking Company Persons other than BC where income > Rs 500 M Tax on undistributed profits (for public companies if profit distribution <20%) charged on a/c profit Tax on sale- specified sector Sale to distributors, dealers and wholesalers Tax on sale to retailers- Electronics Tax on sale to retailers- Others Tax on sale to distribution of the sale state of the sal	25%		•	,
Persons other than BC where income > Rs 500 M Tax on undistributed profits (for public companies if profit distribution <20%) charged on a/c profit Tax on sale- specified sector Sale to distributors, dealers and wholesalers Tax on sale to retailers- Electronics Tax on sale to retailers- Others Tax on sale to retailers- Others (Electronics, sugar, cement, iron, steel products, motorcycles, pesticides, cigarett glass, textile, beverages, paint or foam sector) Gain on immovable property Filer Non- Acquired before July 1, 2016 Sold after 3 years of purchase Sold within 3 years of purchase Sold within 1 year of purchase Sold after 1 but before 2 years of purchase 7.5% 7.5	Rates	Tax at Import stage	Filer	Non- filer
Tax on undistributed profits (for public companies if profit distribution <20%) charged on a/c profit Tax on sale- specified sector Filer Non-Sale to distributors, dealers and wholesalers 0.1% 0.2 Tax on sale to retailers- Electronics 1% 1 (Electronics, sugar, cement, iron, steel products, motorcycles, pesticides, cigarett glass, textile, beverages, paint or foam sector) Gain on immovable property Filer Non-Acquired before July 1, 2016 Sold after 3 years of purchase 0% 0 Sold within 3 years of purchase 5% 5 Acquired after July 1, 2016 Sold within 1 year of purchase 10% 10% 105 Sold after 1 but before 2 years of purchase 7.5% 7.5		Coal Import by manufacturer & comm. importer	4%	6%
Tax on sale- specified sector Filer Non- Sale to distributors, dealers and wholesalers 0.1% 0.2 Tax on sale to retailers- Electronics 1% 1 Tax on sale to retailers- Others 0.5% 1 (Electronics, sugar, cement, iron, steel products, motorcycles, pesticides, cigarett glass, textile, beverages, paint or foam sector) Gain on immovable property Filer Non- Acquired before July 1, 2016 Sold after 3 years of purchase 0% 0 Sold within 3 years of purchase 5% 5 Acquired after July 1, 2016 Sold within 1 year of purchase 10% 10 Sold after 1 but before 2 years of purchase 7.5% 7.5	%	Industrial Undertaking/ Other companies	5.5%	8%
Tax on sale- specified sector Sale to distributors, dealers and wholesalers 0.1% 0.2 Tax on sale to retailers- Electronics 1% 1: Tax on sale to retailers- Others 0.5% 1: (Electronics, sugar, cement, iron, steel products, motorcycles, pesticides, cigarett glass, textile, beverages, paint or foam sector) Gain on immovable property Filer None Acquired before July 1, 2016 Sold after 3 years of purchase 0% 00 Sold within 3 years of purchase 5% 50 Acquired after July 1, 2016 Sold within 1 year of purchase 10% 10% 50ld after 1 but before 2 years of purchase 7.5% 7.5	%	Other tax payers	6%	9%
Sale to distributors, dealers and wholesalers 0.1% 0.2 Tax on sale to retailers- Electronics 1% 1 Tax on sale to retailers- Others 0.5% 1 (Electronics, sugar, cement, iron, steel products, motorcycles, pesticides, cigarette glass, textile, beverages, paint or foam sector) Gain on immovable property Filer Non-Acquired before July 1, 2016 Sold after 3 years of purchase 0% 0 Sold within 3 years of purchase 5% 5 Acquired after July 1, 2016 Sold within 1 year of purchase 10% 10 Sold after 1 but before 2 years of purchase 7.5% 7.5				
Sale to distributors, dealers and wholesalers 0.1% 0.2 Tax on sale to retailers- Electronics 1% 1 Tax on sale to retailers- Others 0.5% 1 (Electronics, sugar, cement, iron, steel products, motorcycles, pesticides, cigarette glass, textile, beverages, paint or foam sector) Gain on immovable property Filer Non-Acquired before July 1, 2016 Sold after 3 years of purchase 0% 0 Sold within 3 years of purchase 5% 5 Acquired after July 1, 2016 Sold within 1 year of purchase 10% 10 Sold after 1 but before 2 years of purchase 7.5% 7.5		Profit on debt	Filer	Non- filer
Tax on sale to retailers- Electronics 1% 1: Tax on sale to retailers- Others 0.5% 1: (Electronics, sugar, cement, iron, steel products, motorcycles, pesticides, cigarette glass, textile, beverages, paint or foam sector) Gain on immovable property Filer Non-Acquired before July 1, 2016 Sold after 3 years of purchase 0% 0: Sold within 3 years of purchase 5% 5: Acquired after July 1, 2016 Sold within 1 year of purchase 10% 10 Sold after 1 but before 2 years of purchase 7.5% 7.5	-	Up to 5 M	10%	17.5%
Tax on sale to retailers- Others 0.5% 1 (Electronics, sugar, cement, iron, steel products, motorcycles, pesticides, cigarett glass, textile, beverages, paint or foam sector) Gain on immovable property Filer Non-Acquired before July 1, 2016 Sold after 3 years of purchase 0% 0 Sold within 3 years of purchase 5% 5 Acquired after July 1, 2016 Sold within 1 year of purchase 10% 10 Sold after 1 but before 2 years of purchase 7.5% 7.5		From 5 M TO 25 M	12.5%	17.5%
(Electronics, sugar, cement, iron, steel products, motorcycles, pesticides, cigarette glass, textile, beverages, paint or foam sector) Gain on immovable property Acquired before July 1, 2016 Sold after 3 years of purchase Sold within 3 years of purchase Acquired after July 1, 2016 Sold within 1 year of purchase Sold after 1 but before 2 years of purchase 7.5% 7.59		Above 25 M	15%	17.5%
Gain on immovable property Acquired before July 1, 2016 Sold after 3 years of purchase Sold within 3 years of purchase Acquired after July 1, 2016 Sold within 1 year of purchase Sold after 1 but before 2 years of purchase 7.5% 7.5%	%			
Gain on immovable property Filer Non- Acquired before July 1, 2016 0% 0 Sold after 3 years of purchase 0% 0 Sold within 3 years of purchase 5% 5 Acquired after July 1, 2016 Sold within 1 year of purchase 10% 10 Sold after 1 but before 2 years of purchase 7.5% 7.5	es,	Dividend	Filer	Non- filer
Acquired before July 1, 2016 Sold after 3 years of purchase 0% 0 Sold within 3 years of purchase 5% 5 Acquired after July 1, 2016 Sold within 1 year of purchase 10% 10 Sold after 1 but before 2 years of purchase 7.5% 7.5		General	15%	20%
Acquired before July 1, 2016 Sold after 3 years of purchase 0% 0 Sold within 3 years of purchase 5% 5 Acquired after July 1, 2016 Sold within 1 year of purchase 10% 10 Sold after 1 but before 2 years of purchase 7.5% 7.5		Bonus issue		%
Sold after 3 years of purchase 0% 0 Sold within 3 years of purchase 5% 5 Acquired after July 1, 2016 Sold within 1 year of purchase 10% 10 Sold after 1 but before 2 years of purchase 7.5% 7.5		Stock Funds	12.5%	12.5%
Sold within 3 years of purchase5%5Acquired after July 1, 201655Sold within 1 year of purchase10%10Sold after 1 but before 2 years of purchase7.5%7.5		REIT scheme (Individual + AOP)	7.5%	15%
Acquired after July 1, 2016Sold within 1 year of purchase10%10Sold after 1 but before 2 years of purchase7.5%7.5		Other mutual funds + REIT (Companies)	15%	15%
Sold within 1 year of purchase10%10Sold after 1 but before 2 years of purchase7.5%7.5	%			
Sold after 1 but before 2 years of purchase 7.5% 7.5		Immovable Property	Filer	Non- filer
		On buyer	1%	1%
ISold after 2 but before 3 years of purchase 5% 5		Non-filer not permitted to purchase new motor vel	icles and immo	ovable
	5%	anakanta dan dan dan dan dan dan dan dan dan da		1
	5% %	property having declared value above 4 M	10%	15%
	5% % %	On sale by auctions	Higher of 5%	
Purchase of air ticket- international	5% % %	On sale by auctions On function and gatherings- major cities	Higher of 5%	
Economy class 0%	5% % %	On sale by auctions On function and gatherings- major cities On function and gatherings- remaining cities	5%	5%
Executive/ first class Rs 16,000 per person	5% % % %	On sale by auctions On function and gatherings- major cities On function and gatherings- remaining cities Charge by local educational institutions		5%
Other excluding economy Rs 12,000 per person	5% % % %	On sale by auctions On function and gatherings- major cities On function and gatherings- remaining cities Charge by local educational institutions Charge by foreign educational institutions	5%	15%
	5% % % %	On sale by auctions On function and gatherings- major cities On function and gatherings- remaining cities Charge by local educational institutions Charge by foreign educational institutions On non-resident royalty and technical services	5% 15%	25
	5% % % %	On sale by auctions On function and gatherings- major cities On function and gatherings- remaining cities On function and gatherings- remaining cities Charge by local educational institutions Charge by foreign educational institutions On non-resident royalty and technical services On prize bonds	5% 15% 15%	25%
	5% % % %	On sale by auctions On function and gatherings- major cities On function and gatherings- remaining cities On function and gatherings- remaining cities Charge by local educational institutions Charge by foreign educational institutions On non-resident royalty and technical services On prize bonds Mineral extraction	5% 15% 15% 0%	5%
	5% % % % % %	On sale by auctions On function and gatherings- major cities On function and gatherings- remaining cities On function and gatherings- remaining cities Charge by local educational institutions Charge by foreign educational institutions On non-resident royalty and technical services On prize bonds	5% 15% 15% 0% 50% rebate o	5% on tax rates
Online advertising including digital advertising space, designing, creating, hosting maintenance of website.	5% % % % % % % %	On sale by auctions On function and gatherings- major cities On function and gatherings- remaining cities On function and gatherings- remaining cities Charge by local educational institutions Charge by foreign educational institutions On non-resident royalty and technical services On prize bonds Mineral extraction	5% 15% 15% 0% 50% rebate o under section	5% on tax rates 153