

Chapter / Part	Division	Clause	THE FIRST SCHEDULE		
1	1	Heading	Rate of Tax for Individuals and Association of Person		
1	1	1	Subject to 2[3[clause] (1A) 4[]], the rates of tax imposed on the taxable income of every individual and Association of Person 5[except a salaried taxpayer] 6[] 7[] shall be as set out in the following table, namely:—		
TABLE					
S.No	Taxable Income		Individual Rate of tax %	AOP Rate of tax %	Proposed Rate of tax %
1	Where the taxable income does not exceed Rs.350,000		0%	For the tax year 2010 and onward shall be 25%	0%
2	Where taxable income does not exceed Rs.400,000		0%		0%
3	Where the taxable income exceeds Rs.350,000 Rs. 400,000 but does not exceed Rs.500,000 Rs. 750,000		7.5%		10% of the amount exceeding Rs. 400,000
4	Where the taxable income exceeds Rs.500,000 but does not exceed Rs.750,000		10%		-----
5	Where the taxable income exceeds Rs.750,000 but does not exceed Rs.1,000,000 Rs. 1,500,000		15%		Rs. 35,000 + 15% of the amount exceeding Rs. 750,000
6	Where the taxable income exceeds Rs.1,000,000 Rs. 1,500,000 but does not exceed Rs.1,500,000 Rs. 2,500,000		20%		Rs. 147,500 + 20% of the amount exceeding of Rs. 1,500,000
7	Where the taxable income exceeds Rs.1,500,000 Rs. 2,500,000		25% and		Rs. 347,500 + 25% of the amount exceeding of Rs. 2,500,000

Chapter / Part	Division	Clause	THE FIRST SCHEDULE
1	1	1(A)	Where the income of an individual chargeable under the head —salary exceeds fifty percent of his taxable income, the rates of tax to be applied shall be as set out in the following table namely: -

TABLE

S.No	Taxable Income	Individual Rate of tax %	Proposed Rate of tax %
1	Where the taxable income does not exceed Rs.350,000 Rs. 400,000	0%	0%
2	Where the taxable income exceeds Rs.350,000 Rs. 400,000 but does not exceed Rs.400,000 Rs. 750,000	1.50%	5% of the amount exceeding Rs. 400,000
3	Where the taxable income exceeds Rs.400,000 but does not exceed Rs.450,000	2.50%	
4	Where the taxable income exceeds Rs.450,000 but does not exceed Rs.550,000	3.5%	
5	Where the taxable income exceeds Rs.550,000 but does not exceed Rs.650,000	4.5%	
6	Where the taxable income exceeds Rs.650,000 but does not exceed Rs.750,000	6.00%	
7	Where the taxable income exceeds Rs.750,000 but does not exceed Rs.900,000 Rs. 1,500,000	7.5%	Rs. 17,500 + 10% of the amount exceeding Rs. 750,000
8	Where the taxable income exceeds Rs.900,000 but does not exceed Rs.1,050,000	9.00%	
9	Where the taxable income exceeds Rs.1,050,000 but does not exceed Rs.1,200,000	10.00%	
10	Where the taxable income exceeds Rs.1,200,000 but does not exceed Rs.1,450,000	11.00%	Rs. 92,500 + 15% of the amount exceeding Rs. 1,500,000
11	Where the taxable income exceeds Rs.1,450,000 Rs. 1,500,000 but does not exceed Rs.1,700,000 Rs. 2,500,000	12.5%	
12	Where the taxable income exceeds Rs.1,700,000 but does not exceed Rs.1,950,000	14.00%	
13	Where the taxable income exceeds Rs.1,950,000 but does not exceed Rs.2,250,000	15.00%	Rs. 242,500 +20% of the amount exceeding Rs. 2,500,000
14	Where the taxable income exceeds Rs.2,250,000 Rs. 2,500,000 but does not exceed Rs.2,850,000	16.00%	
15	Where the taxable income exceeds Rs.2,850,000 but does not exceed Rs.3,550,000	17.50%	
16	Where the taxable income exceeds Rs.3,550,000 but does not exceed Rs.4,550,000	18.50%	
17	Where the taxable income exceeds Rs.4,550,000.	20%	2,500,000

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IIA			COLLECTION OF TAX FROM DISTRIBUTORS, DEALERS AND WHOLESALERS (SECTION 153)																
			The rate of tax to be collected under section 153A shall be 1% of the gross amount of sales.																
III	II	I	Payment to non-residents																
			The rate of tax to be deducted under sub-section (1AAA) of section 152 shall be 10% of the gross amount paid.																
III	IIIA		Payments to non-resident media persons																
			The rate of tax to be deducted under section 153A, shall be 10% of the gross amount paid.																
IV	III		Tax on Motor Vehicles																
			Rates of collection of tax under section 234,—																
		(i)	in case of goods transport vehicles, tax of one rupee five rupee per kilogram of kilogram of the laden weight shall be charged.																
		(ii)	In the case of passenger transport vehicles plying for hire with registered seating capacity of—																
		(a)	Four or more persons but less than ten persons. Rs. 25 4[per seat seat per annum].																
		(b)	Ten or more persons but less than twenty persons. Rs. 60 5[per seat seat per annum].																
		(c)	Twenty persons ore more. Rs.100 Rs. 500 6[per seat seat per annum].																
IV	VII		PURCHASE OF MOTOR CARS AND JEEPS																
			The rate of payment of tax under section 231B shall be as follows:—																
			<table border="1"> <thead> <tr> <th>Engine Capacity</th> <th>Amount of Tax</th> </tr> </thead> <tbody> <tr> <td>Upto 800cc</td> <td>Rs. 7,500</td> </tr> <tr> <td>851cc to 1000cc</td> <td>Rs. 10,500</td> </tr> <tr> <td>1001cc to 1300cc</td> <td>Rs. 16,875</td> </tr> <tr> <td>1301cc to 1600cc</td> <td>Rs. 16,875 Rs. 25,000</td> </tr> <tr> <td>1601cc to 1800cc</td> <td>Rs. 22,500</td> </tr> <tr> <td>1801cc to 2000cc</td> <td>Rs. 16,875</td> </tr> <tr> <td>Above 2000cc</td> <td>Rs. 50,000</td> </tr> </tbody> </table>	Engine Capacity	Amount of Tax	Upto 800cc	Rs. 7,500	851cc to 1000cc	Rs. 10,500	1001cc to 1300cc	Rs. 16,875	1301cc to 1600cc	Rs. 16,875 Rs. 25,000	1601cc to 1800cc	Rs. 22,500	1801cc to 2000cc	Rs. 16,875	Above 2000cc	Rs. 50,000
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Comment [I1]:
Every person making a payment for advertisement services to a non-resident media person relaying from outside Pakistan shall deduct tax from the gross amount paid at the rate specified in Division IIIA of Part III of the First Schedule.