

Chapter / Part	Division	Clause	THE FIRST SCHEDULE (Amended Bill 2013-14)	
1	1	1	Rates of Tax for Individuals and Association of Persons	
		1	Subject to [[clause] (1A) []], the rates of tax imposed on the taxable income of every individual [and Association of Persons] [except a salaried taxpayer] [] [] shall be as set out in the following table, namely:—	
TABLE				
S.No	Taxable Income		Rate of tax 2012-2013	Proposed Rate of tax 2013-2014
1.	Where taxable income does not exceed Rs.400,000		0%	0%
2.	Where the taxable income exceeds Rs.400,000 but does not exceed Rs.750,000		10% of the amount exceeding Rs.400,000	10% of the amount exceeding Rs.400,000
3.	Where the taxable income exceeds Rs.750,000 but does not exceed Rs.1,500,000		Rs.35,000+15% of the amount exceeding Rs. 750,000	Rs.35,000+15% of the amount exceeding Rs. 750,000
4.	Where the taxable income exceeds Rs.1,500,000 but does not exceed Rs.2,500,000		Rs.147,500+20% of the amount exceeding Rs.1,500,000.	Rs.147,500+20% of the amount exceeding Rs.1,500,000.
5.	Where the taxable income exceeds Rs.2,500,000 but does not exceed Rs. 4,000,000		Rs.347,500+25% of the amount exceeding Rs.2,500,000	Rs.347,500+25% of the amount exceeding Rs.2,500,000
6.	Where the taxable income exceeds Rs. 4,000,000 but does not exceed Rs. 6,000,000		NEW	Rs. 722,500 + 30% of the amount exceeding Rs. 4,000,000
7.	Where the taxable income exceeds Rs. 6,000,000		NEW	Rs. 1,322,500 + 35% of the amount exceeding Rs. 6,000,000 and

S.No	Taxable Income in Rupees	Rate of tax 2012-2013	Proposed Rate of tax 2013-2014	Amended Bill 2013-2014
1.	Where the taxable income exceeds 0 but does not exceed Rs.400,000	0%	0%	0%
2.	Where the taxable income exceeds Rs.400,000 to Rs.750,000 but does not exceed Rs.500,000 Rs. 750,000	5% of the amount exceeding Rs. 400,000	5% of the amount exceeding Rs. 400,000	5% of the amount exceeding Rs. 400,000
3.	Where the taxable income exceeds Rs.750,000 Rs.500,000 to Rs. 1,400,000 Rs.1,500,000 but does not exceed Rs. 800,000 Rs. 1,400,000	Rs. 17,500+10% of the amount exceeding Rs.750,000	Rs. 5,000 + 7.5% of the amount exceeding Rs. 500,000	Rs. 17,500 + 10% of the amount exceeding Rs. 750,000
4.	Where the taxable income exceeds Rs. 1,400,000 Rs.1,500,000 Rs. 800,000 to Rs.2,000,000 but does not exceed Rs. 1,300,000 Rs. 1,500,000	Rs.95,000+15% of the amount exceeding Rs.1,500,000	Rs. 27,500 + 10% of the amount exceeding Rs. 800,000	Rs. 82,500 + 12.5% of the amount exceeding Rs. 1,400,000
5.	Where the taxable income exceeds Rs. 1,500,000 Rs. 2,000,000 Rs. 1,300,000 to Rs. 1,800,000 Rs.2,500,000 but does not exceed Rs 1,800,000 Rs. 1,500,000	Rs. 175,000 + 17.5% of the amount exceeding Rs.2,000,000/-	Rs. 77,500 + 12.5% of the amount exceeding Rs. 1,300,000	Rs. 95,000+15% of the amount exceeding Rs. 1,500,000
6.	Rs.2,500,000 Where the taxable income exceeds Rs. 1,800,000 and above but does not exceed Rs. 2,500,000 Rs. 2,200,000	Rs.4,20,000+ 20% of the amount exceeding Rs. 2,500,000/	Rs. 140,000 + 15% of the amount exceeding Rs. 1,800,000	Rs. 140,000 + 17.5% of the amount exceeding Rs. 1,800,000
7.	Where the taxable income exceeds Rs. 2,500,000 Rs. 2,200,000 but does not exceed Rs. 3,000,000 Rs. 2,600,000	-----	Rs. 200,000 + 17.5% of the amount exceeding Rs. 2,200,000	Rs. 262,500 + 20% of the amount exceeding Rs. 2,500,000
8.	Where the taxable income exceeds Rs. 3,000,000 Rs. 2,600,000 but does not exceed Rs. 3,500,000 Rs. 3,000,000	-----	Rs. 270,000 + 20% of the amount exceeding Rs. 2,600,000	Rs. 362,500 + 22.5% of the amount exceeding Rs. 3,000,000

9.	Where the taxable income exceeds Rs. 3,500,000 Rs. 3,000,000 but does not exceed Rs. 4,000,000 Rs. 3,500,000	-----	Rs. 350,000 + 22.5% of the amount exceeding Rs. 3,000,000	Rs. 475,000 + 25% of the amount exceeding Rs. 3,500,000
10.	Where the taxable income exceeds Rs. 4,000,000 Rs. 3,500,000 but does not exceed Rs. 7,000,000 Rs. 4,000,000	-----	Rs. 462,500 + 25% of the amount exceeding Rs. 3,500,000	Rs. 600,000 + 27.5% of the amount exceeding Rs. 4,000,000
11.	Where the taxable income exceeds Rs. 7,000,000 Rs. 4,000,000 but does not exceed Rs. 7,000,000	-----	Rs. 587,500 + 27.5% of the amount exceeding Rs. 4,000,000	Rs. 1,425,000 + 30% of the amount exceeding Rs. 7,000,000
12.	Where the taxable income exceeds Rs. 7,000,000	-----	Rs. 1,412,500 + 30% of the amount exceeding Rs. 7,000,000	-----

~~Provided further that where the total income of a taxpayer marginally exceeds the maximum limit of a slab in the Table, the income tax payable shall be the tax payable on the maximum of that slab plus an amount equal to—~~

1

~~IA~~

~~Rate of Tax on certain persons~~

~~The rate of tax to be paid under sub-section (1) of section 113A shall be [one percent] of the turnover.]~~

II

Rates of Tax for Companies

i

The rate of tax imposed on the taxable income of a company for the tax year 2007 and onward shall be 35%;

"Provided that the rate of tax imposed on the taxable income of a company other than a banking company, shall be 34% for the tax year 2014.";

	VI		Income from property
II			Rates of Advance Tax The rate of advance tax to be collected by the Collector of Customs under section 148 shall be"- [5]% of the value of the goods (a) 5% of the value of goods in the case of industrial undertakings; (b) 5% in all other cases of companies; and (c) 5.5% in case of all taxpayers other than those covered at (a) and (b) above."; (d) notwithstanding the provision of clause (c) above, 12% of the value of the film in the case of a foreign produced film imported for the purposes of screening and viewing.;
III			Deduction of Tax at Source
	III		Payments for Goods and Services
		1	The rate of tax to be deducted from a payment referred to in clause (a) of sub-section (1) of section 153 shall be - 1(a) in the case of the sale of rice, [], cotton seed or edible oils, [1.5]% of the gross amount payable; or 1(b) in the case of the sale of any other goods, 3.5% of the gross amount payable. (i) 3.5% of the gross amount payable in the case of companies; and (ii) 4% of the gross amount payable in the case of other taxpayers.";
		2	The rate of tax to be deducted from a payment referred to in clause (b) of sub-section (1) of section 153 shall be— (i) in the case of transport services, two percent of the gross amount payable; or (ii) in any other case, six percent of the gross amount payable.] (a) 6% of the gross amount payable in the case of companies; and (b) 7% of the gross amount payable in the case of other taxpayers.";
		3	The rate of tax to be deducted from a payment referred to in clause (c) of sub-section (1) of section 153 shall be 6% of the gross amount payable. (i) "6% of the gross amount payable in the case of companies; and (ii) 6.5% of the gross amount payable in the case of other taxpayers.";

Comment [IZR1]:
on the execution of a contract, other than a contract for the sale of goods or the rendering of or providing services, shall, at the time of making the payment, deduct tax from the gross amount payable (including sales tax, if any) at the rate specified in Division III of Part III of the First Schedule.

S.No	Gross amount of rent	Rate of tax 2012-13	Proposed rate of tax 2013-14	Amended Bill 2013-14
1	Where the gross amount of rent does not exceed Rs. 150,000	NIL	NIL	NIL
2	Where the gross amount of rent exceeds Rs. 150,000 but does not exceed Rs. 1,000,000 Rs. 400,000	5% of the gross amount exceeding Rs 400,000	5% of the gross amount exceeding Rs 400,000	10% of the gross amount exceeding Rs. 150,000
3.	Where the gross amount of rent exceeds Rs. 1,000,000 Rs. 400,000 but does not exceed Rs. 1,000,000	Rs. 12,500 + 7.5% of the gross amount exceeding Rs. 400,000	Rs. 12,500 + 7.5% of the gross amount exceeding Rs. 400,000	Rs .85,000 + 15% of the gross amount exceeding Rs. 1,000,000
4	Where the gross amount of rent exceeds Rs.1, 000,000 but does not exceed Rs. 2,000,000.	Rs.57,500 plus 10 percent of the gross amount exceeding Rs.1,000,000.	Rs.57,500 plus 10 percent of the gross amount exceeding Rs.1,000,000.	Omitted
5	Where the gross amount of rent exceeds Rs. 2,000,000 but does not exceed Rs. 3,000,000		Rs. 157,500 Plus 12.5% of the gross amount of rent exceeding Rs. 2,000,000	Omitted
6.	Where the gross amount of rent exceeds Rs. 3,000,000 but does not exceed Rs. 4,000,000		Rs. 282,500 plus 15% of the gross amount of rent exceeding Rs. 3,000,000	Omitted
7.	Where the gross amount of rent exceeds Rs. 4,000,000		Rs. 432,500 plus 17.5% of the gross amount of rent exceeding Rs. 4,000,000	Omitted

		b	The rate of tax to be deducted under section 155, in the case of company, shall be 15% of the gross amount of rent; and	
S.No	Gross amount of rent	Rate of tax		
3	Where the gross amount of rent exceeds Rs.1,000,000 but does not exceed Rs. 2,000,000.	Rs.65,000 plus 10 percent of the gross amount of rent exceeding Rs.1,000,000.		
4	Where the gross amount of rent exceeds Rs.2,000,000 but does not exceed Rs.3,000,000.	Rs.165, 000 plus 12.5 per cent of the gross amount of rent exceeding Rs.2,000,000.		
5	Where the gross amount of rent exceeds Rs.3,000,000 but does not exceed Rs.4,000,000.	Rs.290, 000 plus 15 per cent of the gross amount of rent exceeding Rs.3,000,000.		
6	Where the gross amount of rent exceeds Rs.4,000,000.	Rs.440, 000 plus 17.5 per cent of the gross amount of rent exceeding Rs.4,000,000.”; and		
	VI	Prizes and Winnings		
	1	The rate of tax to be deducted under section 156 on a prize on prize bond or cross-word puzzle shall be 10% 15% of the gross amount paid.		
IV	Deduction and Collection of Advance Tax			
	IIA	Rates for Collection of Tax by a Stock Exchange Registered in Pakistan		
		iv	in case of financing of carry over trades as per clause (d) of sub-section (1) of section 233A.	10% of the carry over charge
	IIB	Rates for collection of Tax by NCCPL		
		The rate of deduction under section 233AA shall be 10% of profit or mark-up or interest earned by the member, margin financier or securities lender.”;		
	III	Tax on Motor Vehicles		
		4	Where the motor vehicle tax is collected in lump sum,-	
		(a)	Upto 1000cc	Rs. 7,500
		(b)	1001 cc to 1199cc	Rs. 12,500
		(c)	1200cc to 1299cc	Rs. 17,500
		(d)	1300cc to 1599cc	Rs. 30,000
		(e)	1600cc to 1999cc	Rs. 40,000
		(f)	2000cc and above	Rs. 80,000
	VI	Cash withdrawal from Bank		
		The Rate of tax to be deducted under section 231A shall be {0.2} 0.3% of the cash amount withdrawn.		

VII	PURCHASE OF MOTOR CARS AND JEEPS																																																	
	The rate of payment of tax under section 231B shall be as follow:-																																																	
	Engine capacity	Amount of tax																																																
	Upto 800cc	Rs. 7,500 Rs. 10,000																																																
	851cc to 1000cc	Rs. 10,000 Rs. 20,000																																																
	1001cc to 1300cc	Rs. 16,875 Rs. 30,000																																																
	1301cc to 1600cc	Rs. 25,000 Rs. 50,000																																																
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	1801cc to 2000cc	Rs. 16,875 Rs. 100,000																																																
	Above 2000cc	Rs. 50,000 Rs. 150,000																																																
VIII	Advance tax at the time of sale by auction																																																	
	The rate of collection of tax under section 236A shall be 5% 10% of the gross sale price of any property or goods sold by auction.																																																	
XI	Advance tax on functions and gatherings																																																	
	The rate of tax to be collected under each sub-sections (1) and (2) of section 236D shall be 10%.																																																	
XII	Advance tax on foreign-production films and TV plays																																																	
	Rate of collection of tax under section 236E shall be as follows:-																																																	
	(e) Foreign-produced film	Rs. 1,000,000/-																																																
	(b) (a) Foreign-produced TV drama serial	Rs.100,000/-per episode																																																
	(e) (b) Foreign-produced TV play (single episode)	Rs. 100,000																																																
XIII																																																		
	1	The rate of tax to be collected under section 236F in the case of Cable Television Operator shall be as follows:-																																																
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	2	<p>The rate of tax to be collected by Pakistan Electronics Media Regulatory Authority under section 236F in the case of IPTV, FM Radio, MMDS, Mobile TV, Mobile Audio, Satellite TV Channel and Landing Rights, shall be 20% of the Permission fee or renewal fee, as the case may be.</p> <p>The rate of tax to be collected under section 236F in the case of other Distribution Services shall be as follows:-</p>																																																									
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XIV		<p>Advance tax on sale to distributors, dealers or wholesalers</p> <p>The rate of collection of tax under section 236G shall be 0.1% of the gross amount of sales.</p>																																																									
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XVI		<p>Collection of advance tax by educational institutions</p> <p>The rate of collection of tax under section 236I shall be 5% of the amount of fee.</p>																																																									

	XVII	Advance tax on dealers, commission agents and arhatis, etc.										
		The rate of collection of tax under section 236J shall be as follows:-										
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