

Chapter / Part	Division	Clause	THE FIRST SCHEDULE (Amended Bill 2015-16) New / inserted Omitted and deleted <u>Substituted</u>	
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 2014-2015	<u>Proposed Rate of tax 2015-2016</u>
1.	Where taxable income does not exceed Rs.400,000		0%	0%
<u>2.</u>	<u>Where the taxable income exceeds Rs.400,000 but does not exceed Rs. 500,000</u>		10% of the amount exceeding Rs.400,000	<u>7% of the amount exceeding Rs.400,000</u>
3.	Where the taxable income exceeds Rs.500,000 but does not exceed Rs.750,000		10% of the amount exceeding Rs.400,000	Rs. 7,000 + 10% of the amount exceeding Rs.500,000
4.	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.32,000+15% of the amount exceeding Rs. 750,000
5.	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.144,500 + 20% of the amount exceeding Rs.1,500,000.
6.	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.344,500 + 25% of the amount exceeding Rs.2,500,000
7.	Where the taxable income exceeds Rs. 4,000,000 but does not exceed Rs. 6,000,000		Rs. 722,500 + 30% of the amount exceeding Rs. 4,000,000	Rs. 719,500 + 30% of the amount exceeding Rs. 4,000,000
8.	Where the taxable income exceeds Rs. 6,000,000		Rs. 1,322,500 + 35% of the amount exceeding Rs. 6,000,000 and	Rs. 1,319,500 + 35% of the amount exceeding Rs. 6,000,000 and
			Provided further that Internally Displaced Persons Tax (IDPT), treated as income tax, on the tax payable on the taxable income of one million rupees or more, shall be levied at the rate of 5% of such tax, for tax year 2009 Provided that in the case of an association of persons that is a professional firm prohibited from incorporating by any law or the rules of the body regulating their profession, the 35% rate of tax mention against serial number 8 of the Table shall be 32% for the tax year 2016 and onwards;	

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		1A	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 in Rupees	Rate of tax 2014-2015	<u>Proposed Rate of tax 2015-2016</u>
1.	Where the taxable income exceeds 0 but does not exceed Rs.400,000	0%	0%
2.	Where the taxable income exceeds Rs.400,000 but does not exceed Rs.500,000	5% of the amount exceeding Rs. 400,000	2% of the amount exceeding Rs. 400,000
3.	Where the taxable income exceeds Rs.500,000 but does not exceed Rs.750,000	5% of the amount exceeding Rs. 400,000	Rs. 2,000 + 5% of the amount exceeding Rs. 500,000
4.	Where the taxable income exceeds Rs.750,000 but does not exceed Rs.1,400,000	Rs. 17,500 + 10% of the amount exceeding Rs. 750,000	Rs. 14,500 + 10% of the amount exceeding Rs. 750,000
5.	Where the taxable income exceeds Rs.1,400,000 but does not exceed Rs.1,500,000	Rs. 82,500 + 12.5% of the amount exceeding Rs. 1,400,000	Rs. 79,500 + 12.5% of the amount exceeding Rs. 1,400,000
6.	Where the taxable income exceeds Rs.1,500,000 but does not exceed Rs.1,800,000	Rs. 95,000+15% of the amount exceeding Rs. 1,500,000	Rs. 92,000 + 15% of the amount exceeding Rs. 1,500,000
7.	Where the taxable income exceeds Rs.1,800,000 but does not exceed Rs.2,500,000	Rs. 140,000 + 17.5% of the amount exceeding Rs. 1,800,000	Rs. 137,000 + 17.5% of the amount exceeding Rs. 1,800,000
8.	Where the taxable income exceeds Rs.2,500,000 but does not exceed Rs.3,000,000	Rs. 262,500 + 20% of the amount exceeding Rs. 2,500,000	Rs. 259,500 + 20% of the amount exceeding Rs. 2,500,000
9.	Where the taxable income exceeds Rs.3,000,000 but does not exceed Rs.3,500,000	Rs. 362,500 + 22.5% of the amount exceeding Rs. 3,000,000	Rs.359,500+ 22.50% of the amount exceeding Rs. 3,000,000

10.	Where the taxable income exceeds Rs.3,500,000 but does not exceed Rs.4,000,000	Rs. 475,000 + 25% of the amount exceeding Rs. 3,500,000	Rs. 472,000 + 25% of the amount exceeding Rs. 3,500,000
11.	Where the taxable income exceeds Rs.4,000,000 but does not exceed Rs.7,000,000	Rs. 600,000 + 27.5% of the amount exceeding Rs. 4,000,000	Rs.597,000+27.50% of the amount exceeding Rs. 4,000,000
12.	Where the taxable income exceeds Rs.7,000,000	Rs. 1,425,000 + 30% of the amount exceeding Rs. 7,000,000	Rs. 1,422,000 + 30% of the amount exceeding Rs. 7,000,000
			Provided further that Internally Displaced Persons Tax (IDPT), treated as income tax, on the tax payable on the taxable income of one million rupees or more, shall be levied at the rate of 5% of such tax for tax year 2009; and
		(1B)	Where the taxable income in a tax year, other than income on which the deduction of tax is final, does not exceed one million rupees of a person-
		(i)	holding a National Database Registration Authority's Computerized National Identity Card for disabled persons; or
		(ii)	a taxpayer of the age of not less than sixty years on the first day of that tax year; the tax liability on such income shall be reduced by 50%. <u>a taxpayer of the age of not less than sixty years on the first day of that tax year, the tax liability on such income shall be reduced by fifty per cent.</u>
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. Provided further that the rate of tax imposed on the taxable income of a company, other than a banking company, shall be 33% for the tax year 2015; Provided further that the rate of tax imposed on taxable income of a company, other than banking company shall be 32% for the tax year 2016, 31% for tax year 2017 and 30% for tax year 2018 and onwards;

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I	IIA		Rates of Super Tax

Person	Rate of super tax
Banking Company	4% of the income
Person, other than a banking company, having income equal to or exceeding Rs.500 million	3% of the income

	III		Rate of Dividend Tax
			The rate of tax imposed under section 5 on dividend received from a company shall be
		(a)	7.5% in the case of dividends declared or distributed by purchaser of a power project privatized by WAPDA or on shares of a company set up for power generation or on shares of a company, supplying coal exclusively to power generation projects; and
		(b)	10% <u>12.5%</u> , in all other cases
		(c)	<u>12.5% in cases other than mentioned in clauses (a) and (c);</u>
			<u>10% in case of dividend received by a person from a mutual fund;</u>
			Provided that the dividend received by a person from a stock fund shall be taxed at the rate of <u>12.5%</u> 15% for tax year 2015 and onwards, if dividend receipts are less than capital gains
			Provided further that the dividend received by a company from a collective investment scheme, <u>REIT Scheme</u> or a mutual fund, other than a stock fund, shall be taxed at the rate of 25% for tax year 2015 and onwards,
			Provided also that if a Developmental REIT Scheme with the object of development and construction of residential buildings is set up by Thirtieth day of June, 2018, dividend received by a person from such Developmental REIT Scheme shall be reduced by fifty percent for three years from thirtieth day of June, 2018.

Chapter / Part	Division	Clause	THE FIRST SCHEDULE (Amended Bill 2015-16) New / inserted Omitted and deleted <u>Substituted</u>
	IIIA		Rate for Profit on Debt
			The rate of tax for profit on debt imposed under section 5A shall be-

TABLE

S.No	Profit on Debt	Rate of tax
(1)	(2)	(3)
1.	Where profit on debt does not exceed Rs 25,000,000	10%
2.	Where profit on debt exceeds Rs 25,000,000 but does not exceed Rs 50,000,000	2,500,000 + 12.5% of the amount exceeding Rs 25,000,000
3.	Where profit on debt exceeds Rs 50,000,000	Rs 5,625,000 + 15% of the amount exceeding Rs 50,000,000

Chapter / Part	Division	Clause	THE FIRST SCHEDULE (Amended Bill 2015-16)			
	VII		New / inserted Omitted and deleted <u>Substituted</u>			
			Capital Gains on disposal of Securities			
			The rate of tax to be paid under section 37A shall be as follows—			
S.No	Period	Tax Year 2015		Tax Year 2016 (Proposed)		
		Tax Year	Rate of tax	Tax Year	Rate of tax	
1	Where holding period of a security is less than six months. <u>Where holding period of a security is less than twelve months</u>	2011 2012 2013 2014 <u>2015</u>	10% 10% 10% 10% <u>12.50%</u>	2016	15%	
2	Where holding period of a security is more than six months but less than twelve months. <u>Where holding period of a security is twelve months or more but less than twenty four months</u>	2011 2012 2013 2014 <u>2015</u> -----	7.5% 8% 8% 8% <u>10%</u> ---	2016	12.50	
3	Where holding period of a security is less than twelve months.	2015	12.5%			
4	Where holding period of a security is twelve months or more but less than twenty four months.	2015	10%			
3	Where holding period of a security is twelve months or more. <u>Where holding period of a security is twenty four months or more but less than four years</u>	2015	0%	2016	7.50%	
4	<u>Where holding period is more than four years</u>	2015	0%	0%	0%	
			Provided that the rate for companies shall be as specified in Division II of Part I of First Schedule, in respective of debt securities			
			Provided that a mutual fund or a collective investment scheme shall deduct Capital Gains Tax at the rates as specified above, on redemption of securities as prescribed			
			<u>Provided further that a mutual fund or a collective investment scheme or a REIT scheme shall deduct Capital Gains Tax at the rates as specified below, on redemption of securities as prescribed, namely</u>			
		Category	Filer	Non-filer		
		Individual and association of persons	10% for stock funds 10% for other funds	17.5%		
		Company	10% for stock funds 25% for other funds	25%		

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			<u>Provided further that in case of a stock fund if dividend receipts of the fund are less than capital gains, the rate of tax deduction shall be 12.5%.</u>
			<u>Provided further that no capital gains tax shall be deducted if the holding period of the security is more than four years;</u>

Division IX

Minimum tax under section 113

S.No	Person(s)	Minimum Tax as percentage of the person's turnover for the year
(1)	(2)	(3)
1	(a) Oil marketing companies, Oil refineries, Sui Southern Gas Company Limited and Sui Northern Gas Pipelines Limited (for the cases where annual turnover exceeds rupees one billion.); (b) Pakistan International Airlines Corporation; and (c) Poultry industry including poultry breeding, broiler production, egg production and poultry feed production. <u>(d) Dealers or distributors of fertilizers, and</u>	0.5%
2	(a) Distributors of pharmaceutical products, fertilizers ,consumer goods including fast moving consumer goods and cigarettes; (b) Petroleum agents and distributors who are registered under the Sales Tax Act, 1990; (c) Rice mills and dealers; and (d) Flour mills.	0.2%
3	Motorcycle dealers registered under the Sales Tax Act, 1990.	0.25%
4	In all other cases.	1%

PART II

RATES OF ADVANCE TAX

(See Division II of Part V of Chapter X)

The rate of advance tax to be collected by the Collector of Customs under section 148 shall be-

S.No	Persons	Rate	
		<u>Filer</u>	<u>Non-Filer</u>
(1)	(2)	(3)	
1	<p>(i) Industrial undertaking importing re-meltable steel PCT Heading 72.04 and directly reduced iron for its own use;</p> <p>(ii) Persons importing potassic fertilizers in pursuance of Economic Coordination Committee of the cabinet's decision No. ECC-155/12/2004 dated the 9th December, 2004;</p> <p>(iii) Persons importing urea; and</p> <p>(iv) Manufacturers covered under Notification No. S.R.O. 1125(I)/2011 dated the 31st December, 2011 <u>and importing items covered under S.R.O. 1125(I)/2011 dated the 31st December, 2011.</u></p> <p><u>(v) Person importing Gold; and</u> <u>(vii) Person importing Cotton</u> <u>(viii) Designated buyer of LNG on behalf of Government of Pakistan to import LNG.</u></p>	1% of import value as increased by customs-duty, sales tax and federal excise duty	<u>1.5% of the import value as Increased by Customs duty, sales tax and Federal excise duty</u>
2	Persons importing pulses	2% of import value as increased by customs-duty, sales tax and <u>federal excise duty</u>	<u>3% of the import value as increased by customs duty, sales tax and federal excise duty</u>
3	Commercial importers covered under Notification No. S.R.O. 1125(I)/2011 dated the 31st December, 2011 <u>and importing items covered under S.R.O. 1125(I)/2011 dated the 31st December, 2011.</u>	3% of import value as increased by customs-duty, sales tax and federal excise duty	<u>4.5% of the Import value as Increased by Customs duty, sales tax and Federal excise duty</u>
4	Ship breakers on import of ships	4.5%	<u>6.5%</u>
5	Industrial undertakings not covered under S. Nos. 1 to 4	5.5%	<u>8%</u>
6	Companies not covered under S. Nos. 1 to 5	5.5%	<u>8%</u>
7	Persons not covered under S. Nos. 1 to 6	6%	<u>9%</u>

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PART III

DEDUCTION OF TAX AT SOURCE (See Division III of Part V of Chapter X)

Division I

Advance Tax on Dividend

The rate of tax to be deducted under section 150 and 236S shall be-

- (a) 7.5% in the case of dividends declared or distributed by purchaser of a power project privatized by WAPDA or on shares of a company set up for power generation or on shares of a company, supplying coal exclusively to power generation projects;
- (b) ~~10%~~ 12.5% for filers other than mentioned in (a) above;
- (c) ~~15%~~ 17.5% for non-filers other than mentioned in (a) above:

Provided that the rate of tax required to be deducted by a collective investment scheme, REIT Scheme or a mutual fund shall be;

Provided further that if a Developmental REIT Scheme with the object of development and construction of residential buildings is set up by thirtieth day of June, 2018, dividend received by a person from such Developmental REIT Scheme shall be reduced by fifty percent for three years from thirtieth day of June, 2018.

	Stock Fund	Money market Fund, Income Fund or any other fund
Individual	10%	10%
Company	10%	25%
AOP	10%	10%

Provided further that in case of a stock fund if dividend receipts of the fund are less than capital gains, the rate of tax deduction shall be ~~12.5%~~ 15%

Division IA Profit on Debt

The rate of tax to be deducted under section 151 shall be 10% of the yield or profit for filers and ~~15%~~ 17.50% of the yield or profit paid, for non-filers:

Provided that for a non-filer, if the yield or profit paid is rupees five hundred thousand or less, the rate shall be ten per cent”;

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Division II

Payments to non-residents

- (1) The rate of tax to be deducted from a payment referred to in sub-section (1A) of section 152 shall be 6% of the gross amount payable.
- (1A) The rate of tax to be deducted from payments referred to in sub-section (1AA) of section 152, shall be 5% of the gross amount paid.
- (2) The rate of tax to be deducted under sub-section (2) of section 152 shall be 20% of the gross amount paid.
- (3) The rate of tax to be deducted under sub-section (1AAA) of section 152, shall be 10% of the gross amount paid.
- (4) ~~The rate of tax to be deducted from a payment referred to in clause (a) of sub-section (2A) of section 152 shall be 3.5% of the gross amount payable.~~
The rate of tax to be deducted from a payment referred to in clause (a) of sub-section (2A) of section 152 shall be—
 - (i) in case of a company, 4% of the gross amount payable, if the company is a filer and 6% if the company is a non-filer; and
 - (ii) in any other case, 4.5% of the gross amount payable, if the person is a filer and 6.5% if the person is a nonfiler.
- (5) The rate of tax to be deducted from a payment referred to in clause (b) of sub-section (2A) of section 152 shall be—
 - (i) in the case of transport services, two per cent of the gross amount payable; or
 - (ii) ~~in any other case, six per cent of the gross amount payable.~~
in cases other than transport,—
 - (a) in case of a company, 8% of the gross amount payable, if the company is a filer and 12% if the company is a non-filer; and
 - (b) in any other case, 10% of the gross amount payable, if the person is a filer and 15% if the person is a non-filer;

- (6) ~~The rate of tax to be deducted from a payment referred to in clause (c) of sub-section (2A) of section 152 shall be six per cent of the gross amount payable.~~
The rate of tax to be deducted from a payment referred to in clause (c) of sub-section (2A) of section 152 shall be,—
- (i) 10% of the gross amount payable in case of sportspersons;
 - (ii) in case of a company, 7% of the gross amount payable, if the company is a filer and 10% if the company is a non-filer; and
 - (iii) in any other case, 7.5% of the gross amount payable, if the person is a filer and 10% if the person is a non-filer.

Division III

Payments for Goods or 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 –
- (a) in the case of the sale of rice, cotton seed or edible oils, 1.5% of the gross amount payable; or
 - (b) in the case of sale of goods,—
 - (i) ~~4% of the gross amount payment in the case of companies; and~~ in case of a company, 4% of the gross amount payable, if the company is a filer and 6% if the company is a non-filer; and
 - (ii) ~~4.5% Of the gross amount payable in the case of other taxpayers.~~ in any other case, 4.5% of the gross amount payable, if the person is a filer and 6.5% if the person is a non-filer
- (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 per cent of the gross amount payable; or
 - (ii) in the case of rendering of or providing of services, —
 - (a) ~~8% of the gross amount payment in the case of companies; and~~ in case of a company, 8% of the gross amount payable, if the company is a filer and 12% if the company is a nonfiler; and
 - (b) ~~10% Of the gross amount payable in the case of other taxpayers.~~ in any other case, 10% of the gross amount payable, if the person is a filer and 15% if the person is a non-filer;
 - (c) in respect of persons making payments to electronic and print media for advertising services.—
 - (i) in case of a filer, 1% of the gross amount payable; and
 - (ii) in case of a non-filer, 12% of the gross amount payable, if the non-filer is a company and 15% if the non-filer is other than a company.
- (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
- (i) ~~7% of the gross amount payment in the case of companies; and~~ 10% of the gross amount payable in case of sportspersons;
 - (ii) ~~7.5% Of the gross amount payable in the case of other taxpayers.~~ in case of a company, 7% of the gross amount payable, if the company is a filer and 10% if the company is a non-filer; and
 - (iii) ~~10% of the gross amount payable in case of sports persons.~~ in any other case, 7.5% of the gross amount payable, if the person is a filer and 10% if the person is a non-filer.

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Division VIA
Petroleum Products

Rate of collection of tax under section 156A shall be 12% of the amount of payment for filer and 15% for non-filer.

PART IV
(See Chapter XII)
DEDUCTION OR COLLECTION OF ADVANCE TAX

Division II
Brokerage and Commission

The rate of collection under sub-section (1) of section 233 shall be.---

~~(b) 7.5% of the amount of the payment, in case of advertising agents;~~
~~(c) 12% of the amount of payment in all other cases.~~

- (i) In case of filers, -
(a) 10% of the amount of the payment, in case of advertising agents; and
(b) 12% of the amount of payment in all other cases; and
- (ii) in case of non-filers, 15% of the amount of payment.

Chapter / Part	Division	Clause	THE FIRST SCHEDULE (Amended Bill 2015-16) New / inserted Omitted and deleted <u>Substituted</u>

Division III

[Tax on Motor Vehicles]

Rates of collection of tax under section 234,—

- (†) ~~in case of goods transport vehicles, tax of five rupees per kilogram of the laden weight shall be charged.~~
- (i) In case of goods transport vehicles, tax of two rupees and fifty paise per kilogram of the laden weight shall be charged for filer and four rupees per kilogram of the laden weight for non-filer
- (2) In the case of passenger transport vehicles plying for hire with registered seating capacity of—

S.No	Capacity	Rs per seat per annum	
		Filer	Non-filer
(i)	Four or more persons but less than ten persons.	50	100
(ii)	Ten or more persons but less than twenty persons.	100	200
(iii)	Twenty persons or more.	300	500; and

- (3) In case of other private motor ~~cars~~ vehicles shall be as following:-

S.No	Engine capacity	for filers		for non-filer	
		Tax year 2015	Tax year 2016	Tax year 2015	Tax year 2016
(1)	(2)	(3)		(4)	
a	Upto 1000cc	Rs. 1,000	Rs. 800	Rs. 1,000	Rs. 1,200
b	1001cc to 1199cc	RS. 1,800	Rs. 1,500	Rs. 3,600	Rs. 4,000
c	1200cc to 1299cc	Rs. 2,000	Rs. 1,750	Rs. 4,000	Rs. 5,000
d	1300cc to 1499cc	Rs. 3,000	Rs. 2,500	Rs. 6,000	Rs. 7,500
e	1500cc to 1599cc	Rs. 4,500	Rs. 3,750	Rs. 9,000	Rs. 12,000
e	1600cc to 1999cc	Rs. 6,000	Rs. 4,000	Rs. 12,000	Rs. 15,000
f	2000cc and above	Rs. 12,000	Rs. 10,000	Rs. 24,000	Rs. 30,000

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	V		Telephone users

a	in the case of a telephone subscriber (other than mobile phone subscriber) where the amount of monthly bill exceeds Rs.1000.	10% of the exceeding amount of bill
b	in the case of subscriber of mobile telephone and pre-paid telephone card <u>in the case of subscriber of internet, mobile telephone and pre-paid internet or telephone card.</u>	14% of the amount of bill or sales price of pre-paid telephone card or sale of units through any electronic medium or whatever form. <u>14% of the amount of bill or sales price of internet pre-paid card or prepaid telephone card or sale of units through any electronic medium or whatever form</u>

	VI		Cash withdrawal from a bank
			The Rate of tax to be deducted under section 231A shall be 0.3% of the cash amount withdrawn for filers and 0.5% <u>0.6%</u> of the cash amount withdrawn for non-filers.
	VIA		Advance tax on Transactions in Bank
			The rate of tax to be deducted under section 231AA shall be at the rate of 0.3% of the transaction <u>for filers and 0.6% for non-filers.</u>

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	VII	(1)	Purchase of Motor Cars and Jeeps <u>Advance Tax on Purchase, Registration and Transfer of Motor Vehicles</u> The rate of payment of tax under section 231B shall be as follows:- Advance tax on purchase of private motor car and jeep The rate of tax under sub-section (1), (2) and (3) of section 231B shall be as follows: <u>The rate of tax under sub-sections (1) and (3) of section 231B shall be as follows:-</u>

S.No	Engine capacity	Amount of Tax			
		for Tax Year 2015		for Tax Year 2016	
		Tax for filer	Tax for non-filer	Tax for filer	Tax for non-filer
(1)	(2)	(3)		(4)	
1.	Upto 800cc	Rs. 10,000	Rs. 10,000	Rs. 10,000	Rs. 10,000
2.	851cc to 1000cc	Rs. 20,000	Rs. 25,000	Rs. 20,000	Rs. 25,000
3.	1001cc to 1300cc	Rs. 30,000	Rs. 40,000	Rs. 30,000	Rs. 40,000
4.	1301cc to 1600cc	Rs. 50,000	Rs. 100,000	Rs. 50,000	Rs. 100,000
5.	1601cc to 1800cc	Rs. 75,000	Rs. 150,000	Rs. 75,000	Rs. 150,000
6.	1801cc to 2000cc	Rs. 100,000	Rs. 200,000	Rs.100,000	Rs. 200,000
7.	2001cc to 2500 cc	Rs. 150,000	Rs. 300,000	Rs.150,000	Rs. 300,000
8.	2501cc to 3000cc	Rs. 200,000	Rs. 400,000	Rs.200,000	Rs. 400,000
9.	Above 3000cc	Rs. 250,000	Rs. 450,000	Rs.250,000	Rs. 450,000

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		(2)	The rate of tax under sub-section (2) of section 231B shall be as follows:-

S.No	Engine capacity	Tax	
		Tax for filer	Tax for non-filer
(1)	(2)	(3)	(4)
1.	Upto 800cc	---	5,000
2.	851cc to 1000cc	5,000	15,000
3.	1001cc to 1300cc	7,500	25,000
4.	1301cc to 1600cc	12,500	65,000
5.	1601cc to 1800cc	18,750	100,000
6.	1801cc to 2000cc	25,000	135,000
7.	2001cc to 2500 cc	37,500	200,000
8.	2501cc to 3000cc	50,000	270,000
9.	Above 3000cc	62,500	300,000

			<p>Provided that the rate of tax to be collected under sub-section (2) of section 231-B, shall be reduced by 10% each year from the date of first registration in Pakistan.</p> <p>Provided that the rate of tax to be collected shall be reduced by 10% each year from the date of first registration in Pakistan.</p>
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PART IV
DEDUCTION OR COLLECTION OF ADVANCE TAX

Division XIV

Advance tax on sale to distributors, dealers or wholesalers

The rate of collection of tax under section 236G shall be as follows:

Category of sale	Rate of Tax	
	Filer	Non-Filer
Fertilizer	0.2% <u>0.7%</u>	0.4% <u>1.4%</u>
Other then fertilizer	0.1%	0.2%

Chapter / Part	Division	Clause	THE FIRST SCHEDULE (Amended Bill 2015-16) New / inserted Omitted and deleted <u>Substituted</u>

Division XIX

Advance tax on domestic electricity consumption

The rate of tax to be collected under section 235A shall be-

- (i) 7.5% if the amount of monthly bill is ~~Rs.100,000~~ Rs. 75,000 or more; and
- (ii) 0% the amount of monthly bill is less than ~~Rs.100,000~~ Rs. 75,000.

Division XX

Advance tax on international air ticket

The rate of the rate of tax to be collected under section 236L shall be:-

S.No	Type of Ticket	Rate
(1)	(2)	(3)
1.	Economy <u>First/Executive Class</u>	0% <u>Rs. 16,000 per person</u>
2.	Other than economy <u>Others excluding Economy</u>	4% <u>Rs. 12,000 per person</u>
3.	<u>Economy</u>	<u>0"; and</u>

Division XXI

Advance Tax on Banking Transactions Otherwise Than Through Cash

The rate of tax to be deducted under section 236P shall be at the rate of 0.3% of the transaction for filers and 0.6% President Ordinance No. F.2 (1)/2015-Pub dated 11th July 2015 0.3% from 11th July, 2015 till 30th Sep 2015 for non-filers.

Division XXII

Rate of Collection of Tax by Pakistan Mercantile Exchange Limited

The rate of tax to be collected under section 236T shall be shall be as follows:-

- (a) ~~in case of sale or purchase of future commodity contract as per clause (a) and (b) of sub-section (1) of section 236T shall be 0.1%.~~
- (b) ~~in case of commission on sale or purchase of future commodity contract as per clause (c) and (d) of sub-section (1) of section 236T shall be 0.1%.~~

in case of sale or purchase of future commodity contract as per clause (a) and (b) of sub-section (1) of section 236T shall be 0.05%.

Chapter / Part	Division	Clause	THE FIRST SCHEDULE (Amended Bill 2015-16) New / inserted Omitted and deleted <u>Substituted</u>

DIVISION XXIII

Payment to a resident person for right to use machinery and equipment

Rate of collection of tax under section 236Q shall be 10 percent of the amount of payment.

DIVISION XXIV

Collection of advance tax on education related expenses remitted abroad

Rate of collection of tax under section 236R shall be 5 percent of the amount of total education related expenses.