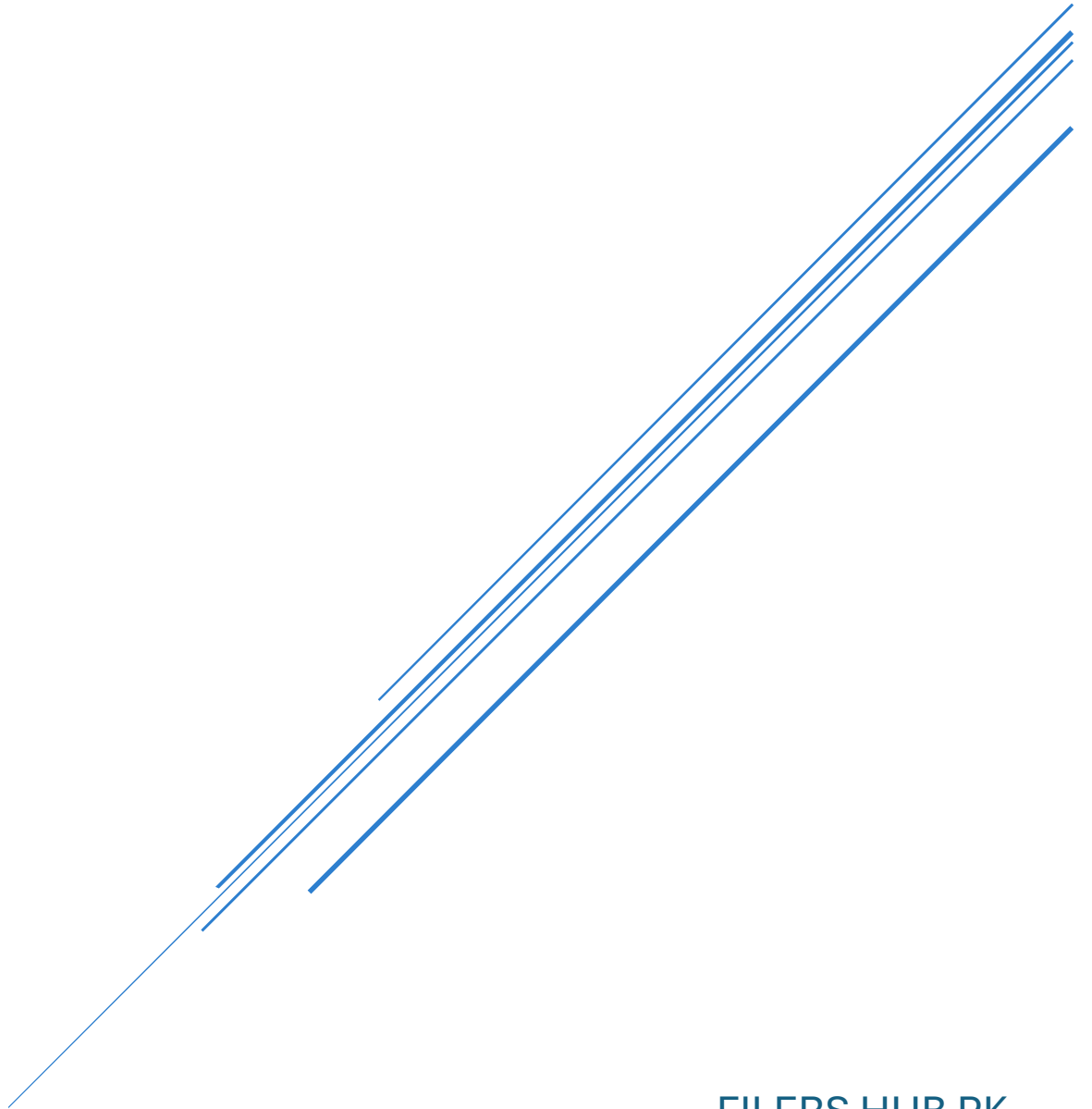


PROPOSED TAX RATES

2025-2026



FILERS HUB PK

Salaried Individuals – Proposed Slab Rates (Tax Year 2026)

Sr. No.	Taxable Income (Rs)	Incremental Rate	Tax Calculation
1	Up to 600,000	0%	-
2	600,001 – 1,200,000	1%	1% of amount exceeding 600,000
3	1,200,001 – 2,200,000	11%	6,000 + 11% of amount exceeding 1,200,000
4	2,200,001 – 3,200,000	23%	116,000 + 23% of amount exceeding 2,200,000
5	3,200,001 – 4,100,000	30%	346,000 + 30% of amount exceeding 3,200,000
6	Above 4,100,000	35%	616,000 + 35% of amount exceeding 4,100,000

Super Tax on High-Income Persons (Section 4C)

Income Bracket (Rs)	Tax Year 2025	Tax Year 2026 Onwards
Up to 150 million	0%	0%
150 – 200 million	1%	1%
200 – 250 million	2%	1.5%
250 – 300 million	3%	2.5%
300 – 350 million	4%	3.5%
350 – 400 million	6%	5.5%
400 – 500 million	8%	7.5%
Above 500 million	10%	10%

Pension / Annuity Taxation

Annual Pension Amount	Rate
Up to Rs. 10 million	0%
Exceeding Rs. 10 million	5% of amount exceeding Rs. 10 million (for individuals under 70 years of age)

Advance Tax on Cash Withdrawals by Non-Filers

- **Revised Rate:** Increased from **0.6% to 0.8%** for withdrawals exceeding Rs. 50,000/day.

Tax on Profit on Debt

Recipient	Existing Rate	Proposed Rate
Active Taxpayer (bank account)	15%	20%
Non-ATL (bank account)	35%	40%
Non-ATL (other than banks)	35%	30%

Dividend Income from Mutual Funds

Fund Type	Tax Rate
Equity-based	15%
Debt-based	25%

Capital Gains on Disposal of Debt Instruments

- **Pre-mature disposal:** 15% withholding.
- **Non-resident companies:**
 - Held \geq 12 months: 10%
 - Held $<$ 12 months: 20%

Advance Tax on Immovable Property Transactions

Sale/Transfer – Revised Rates

Consideration Amount	ATL	Late Filers on ATL	Non-ATL
≤ Rs 50 million	4.5%	7.5%	11.5%
Rs 50m – 100m	5%	8.5%	11.5%
> Rs 100 million	5.5%	9.5%	11.5%

Withholding Tax on Services (Sections 152 & 153)

Category	Existing Rate	Proposed Rate
General Services (PE of NR)	4%	8%
General Services (Resident)	4%	6%
Other Services (Companies/Individuals)	9% / 11%	15%
IT / IT-enabled Services	4%	4%
Sports Contracts	10%	15%

E-Commerce Transactions (New Section 6A)

Digital Payments – Tax Rates

Amount	Rate
≤ Rs 10,000	1%
Rs 10,001 – 20,000	2%
> Rs 20,000	0.25%

Cash on Delivery – By Courier

Goods Type	Rate
Electronics	0.25%
Apparel	2%
Other Goods	1%

Restoration of Rebate for Teachers and Researchers

- **Rebate Reinstated:** 25% for full-time teachers/researchers, **effective retroactively from July 1, 2022**, valid until **Tax Year 2025**.