

Table 1

<b>Advance Tax</b>	Adjustable Tax	Adjustable Tax	Adjustable Tax			
<b>Sale of Immovable Property in Tax Year 2025</b>	50 Million	100 Million	150 Million	Law Reference		
<b>Section 236C Tax Rate</b>						
<b>Active Filer [Resident Person]</b>	3%	3.5%	4%	Sec.236C and 1st Sch. Part IV Division X		
<b>Active Filer [Non-Resident Person]</b>	3%	3.5%	4%	Sec.236C and 1st Sch. Part IV Division X		
<b>Active (Late) [Resident Person]</b>	6%	7%	8%	Sec.100BA & Rule 1A Tenth Sch.		
<b>Active (Late) [Non-Resident]</b>	6%	7%	8%	Sec.100BA & Rule 1A Tenth Sch.		
<b>Non-Filer [Resident]</b>	10%	10%	10%	Sec.100BA & Rule 1 Tenth Sch.		
<b>Non-Filer [Non-Resident]</b>	3%	3.5%	4%	2nd Sch. Part 4 Clause 111AC		
<b>Advance Tax</b>	Adjustable Tax	Adjustable Tax	Adjustable Tax			
<b>Purchase of Immovable Property in Tax Year 2025</b>	50 Million	100 Million	150 Million	Law Reference		
<b>Section 236K Tax Rate</b>						
<b>Active Filer [Resident Person]</b>	3%	3.5%	4%	Sec.236K and 1st Sch. Part IV Division XVIII		
<b>Active Filer [Non-Resident Person]</b>	3%	3.5%	4%	Sec.236K and 1st Sch. Part IV Division XVIII		
<b>Active (Late) [Resident Person]</b>	6%	7%	8%	Sec.100BA & Rule 1A Tenth Sch.		
<b>Active (Late) [Non-Resident]</b>	6%	7%	8%	Sec.100BA & Rule 1A Tenth Sch.		
<b>Non-Filer [Resident]</b>	12%	16%	20%	Sec.100BA & Rule 1 Tenth Sch.		
<b>Non-Filer [Non-Resident]</b>	3%	3.5%	4%	2nd Sch. Part 4 Clause 111AC		