## WITHHOLDING (INCOME) TAX RATES | TAX YEAR 2026

## Applicable from July 01, 2025 to June 30, 2026 | As updated vide the Finance Act, 2025

## WHAT THIS DOCUMENT AIMS AT?

WHAT THIS DOCUMENT AIMS AT? This document aims to summarize the tax law on withholding tax and treatment thereof, taking into account the amendments vide the Finance Act, 2025. The information summarized herein is general and based on our interpretation of the Income Tax Ordinance, 2001 and significant amendments thereto vide the Act becoming effective from July 01, 2025 – i.e. for the Tax Year 2026. This information does not constitute any opinion or advice and may also not be acceptable to taxation authorities in a particular case. Tax laws are subject to change from time to time and we do neither warrant at any time the currency of the above details nor accept any responsibility to update the same. WDODEL See Adv. 8. Part II: Fast School (2005) IMPORTS | Sec 148 & Part II First So

IMPORTS   Sec 148 & Part I			Rate	
Activity	Importer Category	Filer	Non- Filer	Nature of Tax
Goods as per Part I of the Twelfth Schedule	All	1%	2%	Advance
Goods as per Part II of the Twelfth Schedule	Comm. Importers	3.5%	7%	Tax for Industrial
I weitth Schedule	Others	2%	4%	Undertaking importing
Goods as per Part III of the Twelfth Schedule	Commer. Importers	6%	12%	goods other than Edible
I welltin Schedule	Others	5.5%	11%	oil, Packing
Goods mentioned in SRO 1125(I)/2011	Manu- facturers	1%	2%	material, Paper and
Medicines not manufactured locally as certified by DRAP	All	4%	8%	Paper-board or Plastics
CKD Kits for electrical vehicles (small cars/ SUVs with up to 50 kWh battery) and LCVs with up to 150 kWh battery Note: Tay u/e 148 is not applicable w	All	1%	2 %	Minimum Tax for All Other Cases

Tax u/s 148 is not applicable where the payment for imported goods has been subjected to Digital Presence Proceeds Levy.

IMPORT OF MOBILE PHONE	ES   <i>Sec148 8</i>	& Part II of Fi	rst Sch.
C&F Value (USD)	CBU	CKD/ SKD	Nature of Tax
Up to 30, except smartphone	Rs. 70	NIL	Adv. Tax for
From 31 to 100	Rs. 100	NIL	Industrial
From 101 to 200	Rs. 930	NIL	Undertaking
From 201 to 350	Rs. 970	NIL	Min. Tax for
From 351 to 500	Rs. 5,000	Rs. 3,000	All Other
Above 500	Rs, 11,500	Rs. 5,200	Cases
Note: Advance tax is to be increased by	100% for non-file	rs	

## SALARY | Sec 149 149(1A) Div | Part |

SALARY   Se	c 149, 149(1A	l) Div. I Pé	nrt I	First Schedu	le	
Taxable			Rat	te of Tax		Sur-
From	То					charge
Up to 60	00,000			0%		
600,001	1,200,000	19	% or	n > Rs.0.6M		
1,200,001	2,200,000	6,000		11% on >Rs.1	.2M	9%,
2,200,001	3,200,000	116,000	SU	23% on > Rs.2	2.2M	where the
3,200,001	4,100,000	346,000	2	30% on > Rs.3	3.2M	income
Above 4,	100,000	616,000		35% on > Rs.4	1.1M	exceeds Rs. 10M
Pension (Final Tax)				je is below 70 y unt > Rs. 10M)	ears	RS. TUIVI
Directorship fe	e			20%		
				Tax Rate	N	ature of
	Activity			Filer Non- Filer		Tax
DIVIDEND   S Pt. IV 2 <sup>nd</sup> Sch		Pt. III 1 <sup>st</sup>	Sch	. & CI. 18C P	t.    8	CI. 11B

Pt. IV 2 <sup>nd</sup> Sch.					
Paid by IPPs, when it item to be reimbursed Attributable to income bagasse-based power	<u>l by ĊP</u> from b	PAG iomass &	7.5%	15%	
From companies ava benefits from carried- losses & tax credits	iling exe	emption or	25%	50%	
From mutual funds (Proportional income	Debt	Received by Company	29%	58%	Final Tax
basis from avg. annual investments	funds	Other Recipients	25%	50%	
in debt securities & equities)	Equity	funds	15%	30%	
Received from REITs	& othe	r cases	15%	30%	
Dividend in specie			15%	30%	
From SPV	By F	EIT scheme	0%	0%	
FIOID SEV	E	By others	35%	70%	
Intercorporate divider					
Dividend to Transmis				Not Appli	icable
under Transmission L	ine Pol	icy, 2015			

	ISSION LINE FUI	icy, 2015			
PROFIT ON	DEBT   Sec 1	51, Div. IA Pt.	III 1 <sup>st</sup> Sc.	/ CI. 5AE	Pt. II 2 <sup>nd</sup> Sc.
Paid by Banks &	Received by C Received by	Companies Profit up to Rs. 5M			Advance Tax Final Tax
Financial Institutions	Individuals/ AOPs	Profit above Rs. 5M	20%	40%	Advance Tax
Paid on	Received by	Profit up to Rs. 5M			Final Tax
Government Securities	Individuals	Profit above Rs. 5M			Advance Tax
(e.g. National Saving, Post	Received by	Profit up to Rs. 5M			Final Tax
Office, T-Bills, etc.)	AOPs	Profit above Rs. 5M			Advance Tax
	Received by C	Companies	15%	30%	Advance Tax
Paid in other cases	Received by Individuals/	Profit up to Rs. 5M			Final Tax
	AOPs	Profit above Rs. 5M			Advance Tax
Government s	Resident Pakist securities, purch SBP's Scheme		10	)%	Final Tax
INVESTMEN	ITS IN SUKUI	KS   Sec 151,	Div. IB , I	Pt. III 1 <sup>st</sup>	Sch
Returns receiv	ved by Compar	ies	25%	50%	Advance Tax
Returns rec by AOPs/	Up to Rs. 1M Above Rs.1M	up to 5M	10%	20%	Final Tax
Individuals	Above Rs. 5M	•	12.5%	25%	Minimum Tax
PREMATUR IIIAA, Pt. III	E DISPOSAL 1 <sup>st</sup> Sch	OF DEBT SE	CURITI	ES   Sec	151A Div.
Gain on prema securities (T-B	ature disposal o Bills, etc.)	of debt	15%	30%	Advance Tax
	TO NON-RES				. I, Div. II Pt.
	for technical se			:0/	

III 1° Sch. & Cl. 5A, 5AA, 5AC Pt. II 2"	Schedi	ule	
Royalty/ fees for technical services or Fee of offshore digital services	15	5%	
Money transfer operations, Card network services, Payment gateway services, Interbank financial telecom services	10	)%	Final Tax
IT services and IT enabled services	4%	8%	
Contracts/ subcontract under a construction, assembly/ installation project (including supply of supervisory activities therefor) and Advertisement services by TV Satellite Channels	7'	%	Minimum Tax
Insurance/ re-insurance premium	5'	%	

	Activity		Tax Filer	Rate Non- Filer	Nature of Tax
Advertisemen outside Pakis		aying from	10	11101	
Foreign produ channel/ othe	r media		20	)%	-
Capital gain to Companies of disposal of De	1 6 r	nolding period is months or more	10	)%	
Instruments & Securities inv	Govt. If I	nolding period is is than 6 months	20	)%	Final Tax
SCRA Capital gain to debt instrume	individuals	on disposal of	40		-
invested via F	CVA or NRV		10	)%	
made through Individuals real	a SCRA	-	10	)%	Final Tax
Securities pur account, NRV	A or FCYAs	foreign bank nder SBP's FC			
Account Sche Profit received	me		0	%	Exempt
accounts on fi from aboard in	unds exclusiv n FCY			%	
		NON-RESIDEN		)% : 152, Di	Advance Tax
Sch. For Goods		Company	5%	10%	
	eight forward	than Company ing   Air cargo	5.5%	11%	
	Security g	wer outsourcing   uard   Software			
	ther than by	print/ electronic	8%	16%	Minimum Tax
Engineering s maintenance	ervices   Car Inspection,	rentals   Building certification &			in the second
IT & IT enable	d services	Oilfield services	4%	8%	
Contract by sp Other services	3		15%	30%	
SUPPLY OF	GOODS IN	ods & services	8% L MANU	16% JFACTU	RING
Sch.		t. III 1 <sup>st</sup> Sch, Cl			5A Pt. II 2 <sup>nd</sup>
Sale of rice, c Sale of cigare	ttes by distrit	outors	1.5% 2.5%	3% 5%	
	outors, dealer	y distributors rs, sub-dealers, ers integrated &	1%	2%	
	h Board (als	o appearing on	0.25%	0.5%	Advance Tax
mobile phone		nics (excluding Cement   Steel			for Listed Companies and
Edible oil Sales, supplie the following s		by taxpayers in			Companies Engaged in
Textile & artic	les thereof	Carpets   Artificial leather	1%	2%	Manu- facturing
	gical goods	Sports Goods	0.5%	1%	Minimum Tax for all other
Yarn Traders	Ву	Toll	0.5% 9%	1%	cases
Other supplies/	companies	Manufacturing Others Toll	5%	10%	
sales	By AOPs & Individuals	Manufacturing Others	11% 5.5%	22% 11%	
Sale of gold 8 Notes: (1) No			1%	2%	Advance Tax
	purchase of a	ate annual paymer an asset under leas king Finance Comp	e & buy b		
	Public limited been issued b	companies, where by the Commissione	a Certifica er.		
bee	n issued by th	Id at reduced rate, e Commissioner.			
IV Pt. III 1st	Schedule	/ICES   <i>Sec 153</i>	3(1)(b), 1	'53(2), D	Div. III & Div.
services   Cou	irier   Manpo	ling   Air cargo wer outsourcing guard   Software			
development	Tracking se				
media)   Shar Engineering/	Architectural	services			
Warehousing AMCs   Data infrastructure	services   Te		6%	12%	
Building mai rendered by F	ntenance   S SEL & PME	ervices L   Inspection,			Minimum Tax
certification & Oilfield servic	testing   Trai es   Telecom	ning services     Collateral			
management management IT services ar	NCCPL ser	vices	4%	8%	
Advertising se Other service	ervices   elect		1.5% 15%	3% 30%	
Stitching, dyir washing, sizir	ıg, printing, e		1%	2%	
		gate annual payme RACTS   Sec 15			
Contracts per	formed by Lis	sted Companies ther Companies	7.5%	15%	Advance Tax
Contracts per Contracts per	formed Indivi formed by sp	duals/ AOPs ortspersons	8% 15%	16% 30%	Minimum Tax
		ACQUIRED VIA Sec 153 (2A) D			
Payment via of Payment of ca	ligital means		1% 2%	2% 4%	Final Tax
Note   Poses a c	hallenge of taxi	ng one economic acti	vity twice fo	or sale of in	
Schedule		v. IV Pt. III 1 <sup>st</sup> S	cn, Cl. 4	nc Pt. I	V 2 <sup>no</sup>
Realization of Goods sold po	er inland bac	k-to-back LC			Minimum Tax @ 1%
Export of goo Payments une Facilitation So	der DTRE Ru	iles & Export	1% ·	+ 1%	and 1% Advance
exporters by c Cooking oil/ v	lirect exporte	ers		0/.	Tax Not
Afghanistan, i	f tax u/s 148			% 1 <sup>st</sup> Sche	Applicable
Software, IT or registered taxp	IT-enabled se ayers	rvices by PSEB		5%	Final Tax,
Services/ techr services Boyalty/ comm	Export	dered abroad ed from Pakistan se fees received			subject to specified conditions
	ompany from a	a foreign entity for	1	%	OR/ Optional
Construction co Pakistan	ontracts execu	ted outside			Advance Tax
Foreign indenti	ng commissio	n			

Tariq Abdul Ghani & Co. Chartered Accountants

Member TAG Group

Company				155, Div 15%		
		al Rent (Rs.)		Тах		Advanc
	From Up	To to 300,000		NIL		(Rates to
Individual & AOP	300,00	1 600,000		Rs.300K		increased 100% for N
	600,00	1 2,000,000	al	5K + 10% pove Rs.60	00K	filers)
		/e 2,000,000	é	55K + 25% above Rs.2	2M	
On a prize bon	nd or cross			7 Pt. III 1 <sup>*</sup> 15%	<sup>a</sup> Schedu 30%	
promotion sch	emes.	quiz & prizes o		20%	40%	Final Ta
Commission a	mount / di	JCTS   Sec 15 scount allowed t		v. VIA Pt.	III 1 <sup>st</sup> Sc 24%	hedule Final Ta
petrol pump op CASH WITHI		_   Sec 231AB				
		ling Rs. 50,000 IICLES   Sec 2	231B D	0% iv. VII Pt.	0.8%	Advance
Purchase/ regis Electric Vehicle	stration			Various 3%	Inc-	
Transfer of reg Sale/ transfer o	of EV valui	ing Rs.5M >		Various Rs.20K	reased by 200%	Advance 1
Sale of vehicle Leasing to a no	on-filer			Various N/A	4%	
Agency/ Spons	sor/ Perso	OMESTIC WO on to whom visa		Rs.	Rs.	Advance 1
BROKERAG	E & CON	oreign National /IMISSION   Se	ec 233,			
	ent commissi	on <rs.0.5m pa<="" td=""><td></td><td>10% 8%</td><td>20% 16%</td><td>Minimum 1</td></rs.0.5m>		10% 8%	20% 16%	Minimum 1
Others TAX ON MO	TOR VEH	HICLES   Sec 2	234, Di	12% v. VII & II	24% I Pt. IV 1	<sup>st</sup> Schedule
weight		e   Based on lad		Rs.2.5/ Kg	рд	
8,120Kg > afte	er 10 yrs. o			Rs.1.2K	Increased 100%	Advance T
Based on seat	ing & air-o	nicle plying for hi conditioning n engine capacit	-	Various Various	lıncı	
COMMERCIA	AL. INDU	ISTRIAL ELEC	TRICI	TY CONS	UMERS	1
Gross Mon From	thly Bill To	Tax   Not Specifi	applica	ble to		Companies of Advance
Up to Rs			NIL of amou		Тах	Tax
·				i0 + 12%	Annual (Rs.)	r Taxpayers Bill Nature Tax
Above Rs.	20,000	Consumer		ts.20,000	Up to 360K	Minimu
		Industrial Consumer		50 + 5% s.20,000	Above 360K	e Advano
DOMESTIC E Monthly bill up			MERS		iv. IV, Pt %	
Monthly bill ex	ceeds Rs.	25,000	1/ 5/	7.5	5%	Advance 1
Landline bills e Internet & Mob	exceeding		v. v Pt.		75%	Advance 1
SALE BY AU	JCTION	Sec 236A, Di	v. VIII I			9
Sale by public auction/ tender Lease of	r In	Property/ good nmoveable Prop Fee or Other lev	erty	5%	10%	Advance T
collection right	s	Toll		10%	20%	Final Tax
		DISPOSAL OF		VABLE P	ROPERI	Υļ
		IV 1 <sup>st</sup> Schedul		3%		
By NRPs when	re the prop A	perty acquired vi red in same yea	a	3% (In lieu of 3%	CGT) 6%	
By NRPs when	re the prop A Acqui	perty acquired vi red in same yea heritance/ Gift	a r ;	(In lieu of 3% Not Appli	6% cable Non-	
By NRPs wher FCVA or NRV/	A Acqui	perty acquired vi red in same yea heritance/ Gift Range Up to 50M	a r ; Fi 4.5	(In lieu of 3% Not Appli Ier Late File 5% 7.5%	6% cable r Non- Filer	Minimum T N/A
By NRPs wher FCVA or NRV/	A Acqui	perty acquired vi red in same yea neritance/ Gift Range	a r ; Fi 4.9 0 5	(In lieu of 3% Not Appli ler Late File	6% cable <b>Non-</b> Filer 5 11.5%	Minimum T N/A
By NRPs wher FCVA or NRV/ All other cases ON TV PLAY	A Acqui Int Other cases	erty acquired vi red in same yea neritance/ Gift Range Up to 50M From 50M tr 100M Exceed 1000 (ERTISEMENT	a Fi Fi 4.! 0 5 M 5.!	(In lieu of 3% Not Appli Ier File 5% 7.5% % 8.5% 5% 9.5% 6CA, Div	6% cable <b>Non-</b> <b>Filer</b> 6 6 11.5% 6 <i>XA Pt. I</i>	Minimum T N/A Advance T
By NRPs wher FCVA or NRV/ All other cases ON TV PLAY Per episode ta: serial	A Acqui A Acqui Int Other cases S & ADV x on foreig	red in same yea neritance/ Gift Range Up to 50M From 50M t 100M Exceed 100	a r Fi 4.9 5 M 5.9 drama	In lieu of           3%           Not Appli           Ier         File           5%         7.5%           %         8.5%           5%         9.5%	6% cable r Filer 6 11.5% 6 XA Pt. 1 M Rs.2M	Minimum T N/A Advance T
By NRPs wher FCVA or NRV/ All other cases ON TV PLAY Per episode ta: serial Tax on foreign-	A Acqui A Acqui Inf Other cases S & ADV x on foreig	erty acquired vi red in same yea reritance/ Gift Range Up to 50M From 50M t 100M Exceed 100I (ERTISEMENT gn-produced TV	a <b>Fi</b> 4.9 5 M 5.9 drama	(In lieu of 3%   Not Appli ler File 5% 7.5% % 8.5% 5% 9.5% 6CA, Div Rs.11 Rs.31	6% cable <b>Non-</b> Filer 6 6 11.5% 6 <b>XA Pt. I</b> Rs.2M Rs.6M Rs.	Minimum T N/A Advance T
By NRPs wher FCVA or NRV/ All other cases ON TV PLAY Per episode ta: serial Tax on foreign- Per second tax actor ON FUNCTIO	A Acqui Acqui Int Other cases S & ADV x on foreig -produced < on adver	berty acquired vi red in same yea heritance/ Gift Range Up to 50M the 100M From 50M the Exceed 1001 Exceed 1001 VERTISEMENT gn-produced TV isingle-episode tisement starring OGATHERING	a Fi Fi 4.9 5 M 5.9 Grama TV play g foreign	In lieu of           3%	6% cable r Filer 6 6 11.5% 7 8 8 8 8 8 8 8 8 8 8 8 9 8 8 9 8 8 9 8 9 1 1 1 5% 7 8 1 1 9 8 9 1 1 1 5% 8 1 1 1 9 8 1 1 1 1 9 1 1 1 1 1 1 1 1 1	Minimum <sup>-</sup> N/A Advance <sup>-</sup> <i>V 1<sup>st</sup> Sch.</i> Minimum <sup>-</sup>
By NRPs wher FCVA or NRV/ All other cases ON TV PLAY Per episode ta: serial Tax on foreign- Per second tax actor ON FUNCTIC Advance tax of TAX ON SAL	A Acqui Acqui Int Other cases Produced con adver	erty acquired vi red in same yea neritance/ Gift Range Up to 50M From 50M to 100M Exceed 1000 Exceed 1000 CRTISEMENT gn-produced TV single-episode tisement starring O GATHERING s and gatherings DISTRIBUTOR	a Fi Fi 4.9 5 5 5 5 5 7 7 7 7 7 7 7 7 7 7 7 7 7 7	(In lieu of 3% Not Appli ler Late 5% 7.5% % 8.5% 5% 9.5% 56CA, Div, Rs.11 Rs.31 1 Rs.31 1 Rs.31 1 Rs.31 1 Rs.4 1	6% cable <b>Non-</b> <b>Filer</b> 11.5% <b>XA Pt. I</b> <b>X. A Pt. I</b> <b>X. A S.</b> <b>X. A Pt. I</b> <b>X. A Pt. I</b>	Minimum <sup>1</sup> N/A Advance 1 <i>V 1<sup>st</sup> Sch.</i> Minimum 1 <i>V 1<sup>st</sup> Sch.</i> Advance 1 SALERS B
By NRPs wher FCVA or NRV/ All other cases ON TV PLAY Per episode ta: serial Tax on foreign- Per second tax actor ON FUNCTIC Advance tax of TAX ON SAL	Acqui Acqui Int Other cases Consection C	berty acquired vi red in same yea heritance/ Gift Range Up to 50M From 50M t 100M From 50M t 100M Exceed 1000 <b>FRTISEMENT</b> gn-produced TV single-episode tisement starring <b>GATHERING</b> s and gatherings <b>DISTRIBUTOR</b>	a Fi 4.9 5.9 5.9 5.9 5.9 6.9 7 7 7 7 7 7 7 7 7 7 7 7 7	(In lieu of 3% Not Appli ler Late File 5% 7.5% % 8.5% 5% 9.5% 6CA, Div. 88.31 1 Rs.31 1 Rs.31 1 Rs.31 1 Rs.31 1 Rs.31 1 Rs.31 1 Rs.32 1 Rs.31 1 Rs.31 Rs.31 1	6% cable Non- Filer 11.5% 0 XA Pt. / N Rs.2M N Rs.6M N Rs.6M N Rs.6M V. X/ Pt. / 20% WHOLE Sec 20	Minimum <sup>1</sup> N/A Advance 1 <i>V 1<sup>st</sup> Sch.</i> Minimum 1 <i>V 1<sup>st</sup> Sch.</i> Advance 1 SALERS B
By NRPs wher FCVA or NRV/ All other cases ON TV PLAY Per episode ta: serial Tax on foreign- Per second tax actor ON FUNCTIO Advance tax on TAX ON SAL	Acqui Acqui Int Other cases Consection C	erty acquired vi red in same yea neritance/ Gift Range Up to 50M From 50M to 100M Exceed 100M Exceed 100M Exceed 100M single-episode tisement starring O GATHERING s and gatherings DISTRIBUTOR & COMMERCI, g I. Tax	a Fi Fi 4.9 5 5 5 5 5 7 7 7 7 7 7 7 7 7 7 7 7 7 7	In lieu of           Not Appli           Ier         Late           File         File           5%         7.5%           %         8.5%           5%         9.5%           6CA, Div         Rs.11           Rs.31         Rs.31           1         Rs.31           1         Rs.30           1         Rs.30           10%         NLERS & ORTERS           ORTERS         0.22           0.2         0.2	6% cable <b>Non-</b> <b>Filer</b> 11.5% <b>XA Pt. I</b> <b>X. A Pt. I</b> <b>X. A S.</b> <b>X. A Pt. I</b> <b>X. A Pt. I</b>	Minimum         N/A           N/A         Advance 1           V 1 <sup>st</sup> Sch.         Minimum           Minimum         SALERS B           SALERS B         S6G, Div. X
By NRPs wher FCVA or NRV/ All other cases ON TV PLAY Per episode ta: serial Tax on foreign- Per second tax actor ON FUNCTIO Advance tax on TAX ON SAL MANUFACTI Pt. IV 1 <sup>st</sup> Sch Fertilizers Other than Fer	Acqui Acqui Int Other cases S & ADV x on foreig produced c on adver	erty acquired vi red in same yea neritance/ Gift Range Up to 50M From 50M to 100M Exceed 100M Exceed 100M Exceed 100M CRTISEMENT gn-produced TV single-episode tisement starring O GATHERING s and gatherings DISTRIBUTOR S COMMERCI/	a r 3 Fi 4.9.2 5 5 5 5 5 5 5 5 5 5 5 5 5	(In lieu of 3% INOT Applie Not Applie File 5% 7.5% 8.5% 5% 9.5% 5% 9.5	6% cable a Non- Filer 6 11.5% 6 X4 Pt. / M Rs.2M M Rs.6M 78.6M V. X/ Pt. / 20% WHOLE: 5% 7% 4% 2%	Minimum         N/A           N/A         Advance 1           V 1 <sup>st</sup> Sch.         Minimum           Minimum         SALERS B           SALERS B         S6G, Div. X
By NRPs wher FCVA or NRV/ All other cases ON TV PLAY Per episode ta: serial Tax on foreign- Per second tax actor ON FUNCTIO Advance tax of TAX ON SAL MANUFACTI Pertilizers Other than Fer TAX ON SAL MANUFACTI	A Acqui Acqui Int Other cases S & ADV x on foreig produced c on adver DNS ANE n function LES TO E URERS & hedule EES TO F URERS	erty acquired vi red in same yea heritance/ Gift Range Up to 50M From 50M t 100M From 50M t 100M Exceed 100M Exceed 100M From 50M t intervent starring OGATHERING S and gatherings DISTRIBUTOR 1. Tax ELTAILERS & DISTRIBUTOR	a	(In lieu of 3%	6% cable a Non- Filer 6 11.5% 6 11.5% 6 11.5% 6 11.5% 7 8 8 8 1 1.5% 6 11.5% 6 11.5% 6 11.5% 6 11.5% 6 11.5% 6 11.5% 6 11.5% 6 11.5% 6 11.5% 6 11.5% 7 8 8 8 8 8 8 8 8 8 8 8 8 8	Minimum         N/A           N/A         N/A           Advance 1         N/A           Minimum         N/A           Minimum         N/A           SALERS B         SGG, Div. X           Advance 1         N/A
By NRPs wher FCVA or NRV/ All other cases ON TV PLAY Per episode ta: serial Tax on foreign- Per second tax actor ON FUNCTIC Advance tax of TAX ON SAL MANUFACTT <i>Pt. IV 1<sup>eff</sup> Scif</i> Fertilizers Other than Fer TAX ON SAL MANUFACT All cases	A A Acqui A A Acqui Int Other cases C & ADV x on foreig -produced c on adver DNS ANE n functions n functions the dule LES TO F URERS & AL INPO	berty acquired vi       red in same yea       heritance/ Gift       Range       Up to 50M       From 50M to       100M       Exceed 100       VERTISEMENT       gn-produced TV       Isingle-episode       tisement starring       OGATHERING       S and gatherings       DISTRIBUTOR       S COMMERCI       S Commercial       X       RETAILERS & DISTRIBUTOR       RTERS   Sec	a r : : Fi 4.:. 0 5 5 5 5 5 7 7 7 7 7 7 7 7 7 7 7 7 7	(In lieu of 3% (In lieu of 3% (Interpretation) 5% (Interpretation)	6% cable a Non- Filer 6 11.5% 6 11.5% 6 11.5% 6 11.5% 7 8 8 8 1 1.5% 6 11.5% 6 11.5% 6 11.5% 6 11.5% 6 11.5% 6 11.5% 6 11.5% 6 11.5% 6 11.5% 6 11.5% 7 8 8 8 8 8 8 8 8 8 8 8 8 8	Minimum <sup>¬</sup> N/A Advance <sup>¬</sup> Minimum <sup>¬</sup> Minimum <sup>¬</sup> SALERS B 36G, Div. X Advance <sup>¬</sup> SALERS & Schedule
By NRPs wher FCVA or NRV/ All other cases ON TV PLAY Per episode ta: serial Tax on foreign- Per second tax actor ON FUNCTIO Advance tax of TAX ON SAL MANUFACTI Pertilizers Other than Fer TAX ON SAL MANUFACTI COMMERCI/ All cases PURCHASE Sec 236K, D	Acqui Acqui Inh Other cases S & ADV x on foreig produced c on adver DNS ANE n function LES TO E URERS & hedule ES TO F URERS ALIMPO	erty acquired vi red in same yea heritance/ Gift Range Up to 50M t 100M From 50M t 100M Exceed 100M Exceed 100M Exceed 100M CERTISEMENT gn-produced TV single-episode tisement starring D GATHERING s and gatherings DISTRIBUTOR COMMERCI. S 1. Tax ELTAILERS & COMMERCI. S 1. Tax ELTAILERS & S COMMERCI. S C C C C C C C C C C C C C	a	(In lieu of 3% (In lieu of 3% (Interpretation) 5% (Interpretation)	6% cable a Non- Filer 6 11.5% 6 11.5% 6 11.5% 7 8 8 8 8 8 11.5% 6 11.5% 6 11.5% 6 11.5% 7 8 8 8 8 8 8 8 8 8 8 8 8 8	Minimum N/A N/A Advance 1 V 1 <sup>et</sup> Sch. Minimum 1 SALERS B 36G, Div. X Advance 1 SALERS & Schedule Advance 1
By NRPs wher FCVA or NRV/ All other cases ON TV PLAY Per episode ta: serial Tax on foreign- Per second tax actor ON FUNCTIC Advance tax of TAX ON SAL MANUFACTI Pt. IV 1 <sup>ef</sup> Sc/ Fertilizers Other than Fer TAX ON SAL MANUFACTI COMMERCI/ All cases PURCHASE Sec 236K, D	A A A A Caqui Int Cases Other cases Conter conter con	berty acquired vi red in same yea heritance/ Gift <b>Range</b> Up to 50M to 100M From 50M to 100M Exceed 100 <b>CERTISEMENT</b> m-produced TV isingle-episode tisement starring <b>O GATHERING</b> s and gatherings <b>DISTRIBUTOR</b> <b>S COMMERCI</b> <b>S COMERCI </b> <b>S COMERCI </b>	a r ; ; F ; 4.9. 5 0 5 5 5 5 5 5 5 5 5 5 5 5 5	(In lieu of 3% (In lieu of 3% (In lieu of 3% (In lieu of 5% (In li	6% cable a Non	Minimum N/A N/A Advance 1 V 1 <sup>et</sup> Sch. Minimum 1 SALERS B 36G, Div. X Advance 1 SALERS & Schedule Advance 1
By NRPs wher FCVA or NRV/ All other cases ON TV PLAY Per episode ta: serial Tax on foreign- Per second tax actor ON FUNCTIO Advance tax of TAX ON SAL MANUFACTI Pertilizers Other than Fer TAX ON SAL MANUFACTI COMMERCI/ All cases PURCHASE Sec 236K, D	Acqui Acqui Inh Other cases S & ADV x on foreig produced c on adver DNS ANL n functions functions ES TO F URERS & hedule ES TO F URERS & hedule Correst Corres	erity acquired vi red in same yea heritance/ Gift Range Up to 50M From 50M to 100M Exceed 100M Exceed	a r r Fi 4.4.4 Fi 4.4.4 Fi 4.4.4 Fi 4.4.4 Fi 4.4.4 Fi 4.4.4 Fi 4.4.4 Fi 5.23 S. Tax X X X X X X X X X X X X X	(In lieu of 3% (In lieu of 3% (Interpretation) 5% (Interpretation)	6% cable <b>Non-r</b> Filer 6 11.5% 6 11.5% 6 11.5% 6 11.5% 7 Neiler 8 11.5% 6 11.5% 6 11.5% 6 11.5% 6 11.5% 6 11.5% 6 11.5% 6 11.5% 6 11.5% 6 11.5% 6 11.5% 6 11.5% 6 11.5% 6 11.5% 6 11.5% 6 11.5% 6 11.5% 7 8 10.2%	Minimum <sup>¬</sup> N/A Advance <sup>¬</sup> Minimum <sup>¬</sup> Minimum <sup>¬</sup> Minimum <sup>¬</sup> SALERS B 36G, Div. X Advance <sup>¬</sup> Advance <sup>¬</sup> SALERS & Schedule Advance <sup>¬</sup>
By NRPs wher FCVA or NRV/ All other cases ON TV PLAY Per episode ta: serial Tax on foreign- Per second tax actor ON FUNCTIO Advance tax of TAX ON SAL MANUFACTI <i>Pt. IV 1<sup>st</sup> Sch</i> Fertilizers Other than Fer TAX ON SAL MANUFACTI COMMERCIA All cases PURCHASE <i>Sec 236K, D</i> By Non-Reside	Acqui Acqui Inf Other cases S & ADV x on foreig produced c on adver ONS ANE n function LES TO E URERS AL IMPO OF IMMO OF IMMO	erty acquired vi red in same yea heritance/ Gift <b>Range</b> Up to 50M From 50M to 100M From 50M to 100M <b>Exceed 1000</b> <b>Exceed 1000</b> <b>CERTISEMENT</b> on produced TV single-episode tisement starring <b>D GATHERING</b> and gatherings <b>D GATHERING</b> and gatherings <b>D STRIBUTOR</b> <b>S COMMERCI</b> <b>S COMERCI</b> <b>S C C COMERCI</b> <b>S C C C C C C C C C C C C C C C C C C C</b>	a         Fi           r         i           r         i           i         Fi           4.4.         Fi           4.4.         Fi           5.7         S233           TV play         g foreign           S. Tax         X           X         X           X         X           VHOLL         S, DE           X         X           X         Fi           I.1.3         Fi           1.1.3         C           2         2	(In lieu of 3%         In lieu of 3%           Not Applic 5%         7.5%           8.5%         7.5%           %         8.5%           5%         9.5%           5%         9.5%           5%         9.5%           5%         9.5%           5%         9.5%           5%         9.5%           5%         9.5%           5%         9.5%           5%         9.5%           5%         9.5%           5%         0.1%           36CB, Di         10%           0.1%         0.1%           0.2         0.1           0.1%         0.1%           0.1%         0.1%           0.1%         0.1%           0.1%         0.1%           0.1%         0.1%           0.1%         0.1%           0.1%         0.1%           0.1%         0.1%           0.1%         0.1%           0.1%         0.5%           0.1%         0.5%           0.1%         0.5%           0.1%         0.5%           0.1%         0.5%           0.1	6%           Cable           a           non-r           Filer           6           11.5%           6           XA Pt. /           M           Rs.2M           M           Rs.6M           Rs.1           0.2M           V.XI Pt. /           20%           WHOLES           SS%           SYNHOLESS           SYNHOLESS           2.5%           2.5%           10.2M           NON-r           Filer           10.5%           10.5%           114.5%	Advance 1 V 1 <sup>st</sup> Sch. Minimum 1 Advance 1 SALERS B 366, Div. X Advance 1 Advance 1 Advance 1 Not Applice
By NRPs wher FCVA or NRV/ All other cases ON TV PLAY Per episode ta: serial Tax on foreign: Per second tax actor ON FUNCTIO Advance tax on TAX ON SAL MANUFACTT <i>Pt. IV 1<sup>st</sup> Scl</i> Fertilizers Other than Fer TAX ON SAL MANUFACT <i>Pt. IV 1<sup>st</sup> Scl</i> Fertilizers Other than Fer TAX ON SAL MANUFACT <i>Pt. IV 1<sup>st</sup> Scl</i> Burchase PURCHASE <i>Sec 236K, D</i> By Non-Reside All other cases	A Acqui A Acqui Acqui Int Other cases S & ADV x on foreig produced c on adver Produced c on adver DNS AND n function ES TO D URERS & AL IMPO OF IMMO OF IMMO OF IMMO A Acqui Normal Purchase	erty acquired vi red in same yea heritance/ Gift <b>Range</b> Up to 50M the Trom 50M the <b>Exceed 100</b> <b>Exceed 100</b> <b>CERTISEMENT</b> In-produced TV <b>Exceed 100</b> <b>CERTISEMENT</b> <b>ISTRIBUTOR</b> <b>COMMERCI</b> <b>ISTRIBUTOR</b> <b>COMMERCI</b> <b>SETAILERS &amp;</b> <b>DISTRIBUTOR</b> <b>COMMERCI</b> <b>SETAILERS &amp;</b> <b>DISTRIBUTOR</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMMERCI</b> <b>COMME</b>	a r r r r r r r r r r r r r	(In lieu of 3%         (In lieu of 3%)           Not Applic         Late File           1         Late File         Solution           5%         9.5%           56/A, Div.         Rs.11           1         Rs.31           1         Rs.31           1         Rs.31           1         Rs.31           1         Rs.31           10/0%         ULERS & OOTTERS           0.11k         O.10%           1.1.         0.1%           0.10%         SORTERS           0.2         0.1           0.1         0.7%           1.1.         0.1%           0.2         0.2           0.10%         SORTERS           0.2         0.5%           7         0.5%           7         0%           Not Appli         Latter           0%         4.5%           0%         5.5%           5%         6.5%	6% cable a Non- r Filer 6 11.5% 6 11.5% 6 11.5% 6 X A Pt. / M Rs.2M M Rs.6M Rs.6M Rs.6M Rs.6M Rs.6M V. X/ Pt. / 20% WHOLE 2: 5% 7% 2% S BY WHOLE 2: 5% 7% 2% S BY S S BY S Cable 2% S BY S Cable	Minimum N/A Advance 1 Minimum Minimum SALERS B 36G, Div. X Advance 1 SALERS & Schedule Advance 1
By NRPs wher FCVA or NRV/ All other cases ON TV PLAY Per episode ta: serial Tax on foreign- Per second tax actor ON FUNCTIO Advance tax on TAX ON SAL MANUFACTI COMMERCI/ All cases PURCHASE Sec 236K, D By Non-Reside All other cases FOREIGN PA 236Y, Div. X On gross amo	Acqui     Acqui     Acqui     Acqui     Inf     Conserved     Conse	erty acquired vi red in same yea heritance/ Gift <b>Range</b> Up to 50M From 50M to 100M <b>Exceed 1000</b> <b>CERTISEMENT</b> on-produced TV single-episode tisement starring <b>O GATHERING</b> and gatherings <b>O GATHERING</b> and gatherings <b>O GATHERING</b> and gatherings <b>O GATHERING</b> and gatherings <b>O GATHERING</b> and gatherings <b>O STRIBUTOR</b> <b>S COMMERCI</b> <b>S COMERCI</b> <b>S COMERCI</b>	a r r r r r r r r r r r r r	(In lieu of 3%         (In lieu of 3%           Not Applic 5%         8.5%           5%         9.5%           5%         9.5%           5%         9.5%           5%         9.5%           5%         9.5%           5%         9.5%           5%         9.5%           5%         9.5%           5%         0.1%           36CB, Di         10%           LERS & ORTERS         0.2           0.1         0.1%           SORTERS         0.2           0.1         0.1%           ALERS, Di         0.1%           0.14         0.5%           71         0%           Not Applic         0.5%           5%         6.5%           6%         5.5%           5%         6.5%	6%           Cable           a           non-r           Filer           6           11.5%           6           XA Pt. /           M           Rs.2M           M           Rs.6M           Rs.1           0.2M           V.XI Pt. /           20%           WHOLES           SBY           NHOLES           2.5%           SBY           NHOLES           10.5%           10.5%           11.5%           11.5%           11.5%           11.5%           11.5%	Minimum N/A Advance 1 V 1 <sup>et</sup> Sch. Minimum SALERS B 56G, Div. X Advance 1 SALERS & Schedule Advance 1 Not Applica
By NRPs wher FCVA or NRV/ All other cases ON TV PLAY Per episode ta: serial Tax on foreign- Per second tax actor ON FUNCTIO Advance tax on TAX ON SAL MANUFACTI COMMERCI/ All cases PURCHASE Sec 236K, D By Non-Reside All other cases FOREIGN PA 236Y, Div. X On gross amo	A A Acqui Acqui Int Other cases Case	berty acquired vi red in same yea heritance/ Gift <b>Range</b> Up to 50M From 50M to 100M From 50M to 100M Exceed 1001 <b>VERTISEMENT</b> <b>GATHERING</b> s and gatherings <b>DISTRIBUTOR</b> <b>STRIBUTOR</b> <b>STRIBUTOR</b> <b>RETAILERS &amp;</b> <b>DISTRIBUTOR</b> <b>RETAILERS &amp;</b> <b>DISTRIBUTOR</b> <b>SCHALLERS &amp;</b> <b>SCHALLERS &amp;</b> <b>SCHALLERS &amp;</b> <b>SCHALLERS &amp;</b> <b>SCHALLERS &amp; SCHALLERS &amp; SCHAL</b>	a r r r r r r r r r r r r r	(In lieu of 3%         (In lieu of 3%           Not Applic 5%         8.5%           5%         9.5%           5%         9.5%           5%         9.5%           5%         9.5%           5%         9.5%           5%         9.5%           5%         9.5%           5%         9.5%           5%         0.1%           36CB, Di         10%           LERS & ORTERS         0.2           0.1         0.1%           SORTERS         0.2           0.1         0.1%           ALERS, Di         0.1%           0.14         0.5%           71         0%           Not Applic         0.5%           5%         6.5%           6%         5.5%           5%         6.5%	6%           Cable           a           non-r           Filer           6           11.5%           6           XA Pt. /           M           Rs.2M           M           Rs.6M           Rs.1           0.2M           V.XI Pt. /           20%           WHOLES           SBY           NHOLES           2.5%           SBY           NHOLES           10.5%           10.5%           11.5%           11.5%           11.5%           11.5%           11.5%	Minimum N/A Advance 1 V 1 <sup>st</sup> Sch. Minimum SALERS B 36G, Div. X Advance 1 SALERS & Schedule Advance 1 Advance 1 CARD   Sec
By NRPs wher FCVA or NRV/ All other cases ON TV PLAY Per episode ta: serial Tax on foreign- Per second tax actor ON FUNCTIO Advance tax on TAX ON SAL MANUFACTI <i>Pt. IV 1<sup>st</sup> Scl</i> Fertilizers Other than Fer TAX ON SAL MANUFACTI <i>Pt. IV 1<sup>st</sup> Scl</i> Fertilizers Other than Fer TAX ON SAL MANUFACTI <i>Pt. IV 1<sup>st</sup> Scl</i> Fortel Commerce All cases FOREIGN PA 236Y, Div. X On gross amo Value of the bo	AA AA AA ACqui Int Other cases Construction	berty acquired vi red in same yea berty acquired vi red in same yea berty acquired vi rom 50M t 100M From 50M t 100M From 50M t 100M Exceed 100 VERTISEMENT produced TV Isingle-episode tisement starring D GATHERING s and gatherings DISTRIBUTOR S COMMERCI S COMMERCI	a r r r r r r r r r r r r r	(In lieu of 3%         (In lieu of 3%)           Not Applic File         (In lieu of 3%)           Not Applic 5%         (In lieu of 5%)           5%         9.5%           6CA, Div.         (In lieu of 5%)           71         (In lieu of 5%)           71         (In lieu of the 5%)           71         (In lieu of the 5%)           73         (In lieu of the 5%)           74         (In lieu of the 5%)           75%         (In lieu of the 5%)           76         (In lieu of the lieu o	6% Cable A P Filer 6 11.5% 6 11.5% 6 1.1.5% 6 1.1.5% 6 1.1.5% 6 1.1.5% 6 1.1.5% 7% 4% 20% WHOLES 1.5% 7% 4% 2% 8 BY WHOLES 1.5% 7% 4% 2% 8 BY WHOLES 1.5% 6 1.5% 8 SY 8 SY	Minimum N/A N/A Advance 1 V 1 <sup>et</sup> Sch. Minimum 1 SALERS B 366, Div. X Advance 1 Advance 1 Advance 1 Advance 1 Advance 1 SALERS & Advance 1 SALERS & Advance 1 SALERS & Advance 1 SALERS & SALERS & SALESS
By NRPs wher FCVA or NRV/ All other cases ON TV PLAY Per episode ta: serial Tax on foreign- Per second tax actor ON FUNCTIC Advance tax of TAX ON SAL MANUFACTI <i>Pt. IV 1<sup>st</sup> Scf</i> Fertilizers Other than Fer TAX ON SAL MANUFACTI <i>Pt. IV 1<sup>st</sup> Scf</i> Fertilizers Other than Fer TAX ON SAL MANUFACTI <i>Pt. IV 1<sup>st</sup> Scf</i> Foreillers Other than Fer <i>Sec 236K</i> , <i>D</i> By Non-Reside All other cases FOREIGN PA 2367, <i>Div. X</i> On gross amod BONUS SHA Value of the be	A Acqui A Acqui Acqui Int Other Cases Construction Construction A Acqui Int Construction	berty acquired vi red in same yea heritance/ Gift Range Up to 50M the ION From 50M the ION Exceed 1001 VERTISEMENT or GATHERING s and gatherings OGATHERING s and gatherings OGATHERING s and gatherings OSTRIBUTOR S COMMERCI S COM	a r r r r r r r r r r r r r	(In lieu of 3%         (In lieu of 3%           Not Applic Ier File         (In lieu of 3%)           Not Applic 5%         9.5%           5%         9.5%           5%         9.5%           5%         9.5%           5%         9.5%           5%         9.5%           5%         9.5%           5%         9.5%           5%         0.1%           36CB, Dir         0.1%           10%         0.14           0.1%         0.1%           5%         0.11           0.1%         0.1%           0.1%         0.1%           0.1%         0.1%           0.1%         0.1%           0.1%         0.1%           0.1%         0.5%           1         0.5%           1         0.5%           5%         5.5%           5%         5.5%           5%         5.5%           5%         5.5%           5%         5.5%           5%         5.5%           5%         5.5%           5%         5.5%           5%         5.5%	6%           Cable           >           >           r <td>Minimum N/A Advance 1 V 1<sup>et</sup> Sch. Minimum SALERS B 36G, Div. X Advance 1 Advance 1 Advance 1 Not Applice Advance 1 Not Applice CARD   Sec Advance 1</td>	Minimum N/A Advance 1 V 1 <sup>et</sup> Sch. Minimum SALERS B 36G, Div. X Advance 1 Advance 1 Advance 1 Not Applice Advance 1 Not Applice CARD   Sec Advance 1
By NRPs wher FCVA or NRV/ All other cases ON TV PLAY Per episode ta: serial Tax on foreign- Per second tax actor ON FUNCTIO Advance tax of TAX ON SAL MANUFACTI Pt. IV 1 <sup>st</sup> Sc/ Fertilizers Other than Fer TAX ON SAL MANUFACTI COMMERCIA All cases PURCHASE Sec 236K, D By Non-Reside All other cases FOREIGN PA 236Y, Div. X On gross amoi BONUS SHA Value of the bo	Acqui Acqui Inf Other cases S & ADV x on foreig produced c on adver ONS ANE n function Con adver Constant Con adver Con adver	berty acquired vi red in same yea berty acquired vi red in same yea berty acquired vi rom 50M t 100M From 50M t 100M Exceed 100 Exceed 100 COMMERCI. S and gatherings DISTRIBUTOR COMMERCI. S and gatherings DISTRIBUTOR S COMMERCI. S COMMERCI. S COMMERCI. Exceed 100 COMMERCI. Exceed 100 COMMERCI. COMMERCI. S COMMERCI. COMMERCI. S COMMERCI. C	a r r r r r r r r r r r r r	(In lieu of 3%         (In lieu of 3%)           Not Applic 1%         Not Applic 1%           Not Applic 1%         8.5%           5%         9.5%           5%         9.5%           5%         9.5%           5%         9.5%           5%         9.5%           5%         9.5%           5%         9.5%           5%         0.1%           36CB, Div         10%           10%         0.1           10.1%         0.1           5%         0.1           6         0.1           10.1%         0.1           0.2         0.1           1.1         0.1%           0.2         0.1           0.1         0.1           0.2         0.1           0.1         0.1           0.2         0.1           0.1         0.1           0.1         0.1           0.1         0.1           0.1         0.1           0.1         0.1           0.5%         1           0%         5.5%           0%         5.5%           0%	6%           Cable           a           a           r <td>Minimum N/A N/A Advance T Minimum SALERS B 366, Div. X Advance T Advance T Advance T Advance T Advance T Advance T Advance T Advance T Advance T SALERS &amp; Advance T Advance T Advance T Advance T Advance T Advance T</td>	Minimum N/A N/A Advance T Minimum SALERS B 366, Div. X Advance T Advance T Advance T Advance T Advance T Advance T Advance T Advance T Advance T SALERS & Advance T Advance T Advance T Advance T Advance T Advance T
By NRPs wher FCVA or NRV/ All other cases ON TV PLAY Per episode ta: serial Tax on foreign- Per second tax actor ON FUNCTIO Advance tax of TAX on SAL MANUFACTI <i>Pt. IV 1<sup>st</sup> Scl</i> Fertilizers Other than Fer TAX ON SAL MANUFACTI <i>Pt. IV 1<sup>st</sup> Scl</i> Fertilizers Other than Fer TAX ON SAL MANUFACTI COMMERCIA All cases PURCHASE <i>Sec 236K, D</i> By Non-Reside All other cases FOREIGN PA <i>236Y, Div. X</i> On gross amo BONUS SHA AOP   Associ ATL   Active ] COI   Certifice CPPAG   Certifice CP	Acqui Acqui Inf Other cases S & ADV x on foreig produced c on adver ONS ANE n function c on adver ONS ANE n function c on adver C on	berty acquired vi red in same yea heritance/ Gift <b>Range</b> Up to 50M From 50M to 100M From 50M to 100M Exceed 100 <b>CRTISEMENT</b> m-produced TV single-episode tisement starring <b>O GATHERING</b> s and gatherings <b>DISTRIBUTOR</b> <b>S COMMERCI</b> <b>S COMERCI</b> <b>S COMMERCI</b> <b>S S COMMERCI</b> <b>S S COMERCI</b> <b>S S S C S C MERCI</b> <b>S COM</b> <b>S COME S C S S C MERCI</b> <b>S COMERCI</b> <b>S COMERCI</b> <b>S COMERCI</b> <b>S COMERCI</b> <b>S COMERCI</b> <b>S COMERCI</b> <b>S S S C S C MERCI</b> <b>S COMERCI</b> <b>S COME S S C MERCI</b> <b>S COME S S C MERCI</b> <b>S C S S S C MERCI</b> <b>S C S S S S S S S S S S S S S S S S</b>	a         Fi           r	(In lieu of 3%         (In lieu of 3%           Not Applic File         Late File           1         Late File           5%         9.5%           5%         9.5%           5%         9.5%           5%         9.5%           5%         9.5%           5%         9.5%           5%         6.6%           10%         LERS & ORTERS           0.1%         26CB, Di 10%           0.2         0.1           0.2         0.1           0.1%         ESALER           0.0%         XV F           0.1%         ESALER           0.0%         5.5%           5%         6.5%           5%         6.5%           5%         5%           5%         5%           5%         5%           5%         S           6         5%           70%         Non-rues           1         Non-rue           1         Non-rue           10%         Non-rue           10         Non-rue           10         Non-rue           10         Non-rue <t< td=""><td>6%           Cable           &gt;           &gt;           non-           Filer           6           11.5%           6           X4 Pt. //           W           Rs.2M           M           Rs.6M           Rs.           0.2M           V. X/ Pt. /           20%           WHOLES           SSY           WHOLES           SSY           NHOLES           2.5%     &lt;</td><td>Minimum N/A Advance 1 V 1<sup>et</sup> Sch. Minimum SALERS B 36G, Div. X Advance 1 SALERS B 36G, Div. X Advance 1 Advance 1 CARD   Sec Advance 1 SALERS &amp; Schedule Advance 1 SALERS &amp; Schedule Sched</td></t<>	6%           Cable           >           >           non-           Filer           6           11.5%           6           X4 Pt. //           W           Rs.2M           M           Rs.6M           Rs.           0.2M           V. X/ Pt. /           20%           WHOLES           SSY           WHOLES           SSY           NHOLES           2.5%     <	Minimum N/A Advance 1 V 1 <sup>et</sup> Sch. Minimum SALERS B 36G, Div. X Advance 1 SALERS B 36G, Div. X Advance 1 Advance 1 CARD   Sec Advance 1 SALERS & Schedule Advance 1 SALERS & Schedule Sched
By NRPs wher FCVA or NRV/ All other cases ON TV PLAY Per episode ta: serial Tax on foreign- Per second tax actor ON FUNCTIO Advance tax of TAX on SAL MANUFACTI <i>Pt. IV 1<sup>st</sup> Scf</i> Fertilizers Other than Fer TAX ON SAL MANUFACTI <i>Pt. IV 1<sup>st</sup> Scf</i> Fertilizers Other than Fer TAX ON SAL MANUFACTI <i>Pt. IV 1<sup>st</sup> Scf</i> Fortal Cases PURCHASE Sec 236K, D By Non-Reside All other cases FOREIGN PA 236Y, Div. X On gross amo BONUS SHA ADP   Associ ATL   Active i COI   Certifice CPPAG   Certifice CPPAG   Certifice CPAG   Sect JPZ   Export FOX   Foreigr	Acqui Acqui Inf Other cases S & ADV x on foreig produced c on adver ONS ANE n functions c on adver ONS ANE Normal Purchase AL IMPO OF IMMO for IMPO OF IMMO for IMPO OF IMMO for IMPO OF IMMO for IMPO OF IMMO for IMPO AYMENT XVII P. J UNERES ISS onsus share At a Ren Processing of Currency of Currency of Currency	berty acquired vi red in same yea heritance/ Gift <b>Range</b> Up to 50M From 50M to 100M From 50M to 100M Exceed 100 <b>CRTISEMENT</b> m-produced TV single-episode tisement starring <b>O GATHERING</b> s and gatherings <b>DISTRIBUTOR</b> <b>S COMMERCI</b> <b>S COMERCI</b> <b>S COMMERCI</b> <b>S COMERCI</b> <b>S COMMERCI</b> <b>S COMMERCI</b> <b>S COMMERCI</b> <b>S COMMERCI</b> <b>S COMMERCI</b> <b>S COMMERCI</b> <b>S COMMERCI</b> <b>S COMMERCI</b> <b>S COMMERCI</b> <b>S COMERCI</b> <b>S S COMERCI</b> <b>S S COMERCI</b> <b>S S S C S C S S A R Y O</b> <b>S COMPACINE S COMERCI</b> <b>S S S COMPACING</b> <b>S S S S C S S S S S S S S S S S S S</b>	a r r r r r r r r r r r r r	(In lieu of 3%         (In lieu of 3%           Not Applic File         Late File           1         Late File           5%         9.5%           5%         9.5%           5%         9.5%           5%         9.5%           5%         9.5%           5%         9.5%           5%         6.6%           10%         LERS & ORTERS           0.1%         26CB, Di 10%           0.2         0.1           0.2         0.1           0.1%         ESALER           0.0%         XV F           0.1%         ESALER           0.0%         5.5%           5%         6.5%           5%         6.5%           5%         5%           5%         5%           5%         5%           5%         S           6         5%           70%         Non-rues           1         Non-rue           1         Non-rue           10%         Non-rue           10         Non-rue           10         Non-rue           10         Non-rue <t< td=""><td>6%           Cable           &gt;           &gt;           non-r           Filer           6           11.5%           6           X4 Pt. //           W           Rs.all           Non-r           7%           4%           20%           WHOLES           SS%           7%           4%           2.5%           7%           4%           2.5%           7%           2.5%           7%           4%           2.5%           7%           2.5%           7%           4%           2.5%           7%           4%           2.5%           7%           10.5%           110%           2362           20%           35dent           20%           36dent           state Inversitan           5</td><td>Minimum N/A Advance 1 V 1<sup>et</sup> Sch. Minimum SALERS B 36G, Div. X Advance 1 Advance 1 Advance 1 Advance 1 Advance 1 Advance 1 Advance 1 SALERS &amp; Schedule Advance 1 SALERS &amp; Schedule</td></t<>	6%           Cable           >           >           non-r           Filer           6           11.5%           6           X4 Pt. //           W           Rs.all           Non-r           7%           4%           20%           WHOLES           SS%           7%           4%           2.5%           7%           4%           2.5%           7%           2.5%           7%           4%           2.5%           7%           2.5%           7%           4%           2.5%           7%           4%           2.5%           7%           10.5%           110%           2362           20%           35dent           20%           36dent           state Inversitan           5	Minimum N/A Advance 1 V 1 <sup>et</sup> Sch. Minimum SALERS B 36G, Div. X Advance 1 Advance 1 Advance 1 Advance 1 Advance 1 Advance 1 Advance 1 SALERS & Schedule Advance 1 SALERS & Schedule
By NRPs wher FCVA or NRV/ All other cases ON TV PLAY Per episode ta: serial Tax on foreign- Per second tax actor ON FUNCTIO Advance tax oi TAX ON SAL MANUFACTI Pt. IV 1 <sup>eff</sup> Sc/ Fertilizers Other than Fer TAX ON SAL MANUFACTI Pt. IV 1 <sup>eff</sup> Sc/ Fertilizers Other than Fer TAX ON SAL MANUFACTI All cases PURCHASE Sec 236K, Div. X. SHONUS SHA Value of the be ANC   Asset   AOP   Associ COI   Certifica COPAG   Cer Agency DTRE   Duty   EV2   Export COI   Foreig FCYA   Foreig FCYA   Foreig FCYA   Foreig FCYA   Foreig I Tax   Incom PPS   Indepe	A A A A A A A A C A C A C A C A C C A C	berty acquired vi red in same yea heritance/ Gift <b>Range</b> Up to 50M From 50M to 100M From 50M to 100M Exceed 100 <b>CRTISEMENT</b> m-produced TV single-episode tisement starring <b>O GATHERING</b> s and gatherings <b>DISTRIBUTOR</b> <b>S COMMERCI</b> <b>S COMERCI</b> <b>S COMMERCI</b> <b>S COMERCI</b> <b>S COMMERCI</b> <b>S COMMERCI</b> <b>S COMMERCI</b> <b>S COMMERCI</b> <b>S COMMERCI</b> <b>S COMMERCI</b> <b>S COMMERCI</b> <b>S COMMERCI</b> <b>S COMMERCI</b> <b>S COMERCI</b> <b>S S COMERCI</b> <b>S S COMERCI</b> <b>S S S C S C S S A R Y O</b> <b>S COMPACINE S COMERCI</b> <b>S S S COMPACING</b> <b>S S S S C S S S S S S S S S S S S S</b>	a r r r r r r r r r r r r r	(In lieu of 3%         (In lieu of 3%)           Not Applic 1%         Not Applic 1%           Not Applic 1%         8.5%           5%         9.5%           5%         9.5%           5%         9.5%           5%         9.5%           56/A, Div         Rs.11           Rs.31         Rs.31           10%         NotApplic           10%         NotApplic           10%         NotApplic           0.1k         0.1%           0.5%         0.5%           1         0%           Not Applic         0%           10%         5%           5%         5%           5%         5%           5%         5%           5%         5%           5%         5%           5%         5%           5%         5%	6%           Cable           >           >           >           >           0           11.5%           0           XA           V           Rs.6M           Rs.1           0.2M           V           XI           V           XI           20%           WHOLES           SS%           7%           4%           2.5%           7%           4%           2.5%           Non	Minimum N/A N/A Advance 1 V 1 <sup>et</sup> Sch. Minimum 1 SALERS B 36G, Div. X Advance 1 Advance 1 Advance 1 Advance 1 Advance 1 Advance 1 Advance 1 Advance 1 SALERS & Schedule Advance 1 SALERS & Schedule Sc
By NRPs wher FCVA or NRV/ All other cases ON TV PLAY Per episode ta: serial Tax on foreign- Per second tax actor ON FUNCTIO Advance tax on TAX on SAL MANUFACTI <i>Pt. IV 1<sup>st</sup> Sch</i> Fertilizers Other than Fer TAX ON SAL MANUFACTI <i>Pt. IV 1<sup>st</sup> Sch</i> Fertilizers Other than Fer TAX ON SAL MANUFACTI COMMERCIA By Non-Reside All other cases FOREIGN PA 236Y, Div. X On gross amoi BONUS SHA AOP   Associ ATL   Active ] COI   Certifice CPPAG   Certifice	Acqui Acqui Acqui Inf Conter Cases Cases Cas	berty acquired vi red in same yea berty acquired vi red in same yea berty acquired vi rom 50M t 100M From 50M t 100M Exceed 100 CERTISEMENT produced TV single-episode tisement starring O GATHERING s and gatherings O GATHERING s and gatherings O SATHERING s and gatherings S and	a r r r r r r r r r r r r r	(In lieu of 3%         (In lieu of 3%           Not Applic ber Application         (In lieu of 3%           Not Application         (In lieu of 5%           S%         9.5%           S%         0.1%           36CB, Di         10%           LERS & ORTERS         0.1%           O.10%         0.2           0.1%         0.2           0.1%         0.2           0.1%         0.1%           ULERS & ORTERS         0.2           0.1%         0.1%           ULERS & ORTERS         0.2           0.1%         0.2           0.1%         0.2           0.2         0.1%           0.1%         0.2           0.1%         0.2           0.1%         0.2           0.2         0.3%           10%         5.5%           5.5%         5.5%           5.5%         5.5%           10%         10%	6%           Cable           x      x          x	Minimum N/A Advance 1 V 1 <sup>et</sup> Sch. Minimum SALERS B SGC Div. X Advance 1 SALERS B SGC Div. X Advance 1 Advance 1 Advance 1 SALERS B SChedule Advance 1 SCH SCH SCH SCH SCH SCH SCH SCH SCH SCH
By NRPs wher FCVA or NRV/ All other cases ON TV PLAY Per episode ta: serial Tax on foreign: Per second tax actor ON FUNCTIO Advance tax on TAX ON SAL MANUFACTT Pt. IV 1 <sup>st</sup> Sc/ Fertilizers Other than Fer TAX ON SAL MANUFACTT Pt. IV 1 <sup>st</sup> Sc/ Fertilizers Other than Fer TAX ON SAL MANUFACTT Pt. IV 1 <sup>st</sup> Sc/ All cases PURCHASE Sec 236K, Div. X On gross amo On gross amo DIRE   Duty EVAL   Active 1 COM PLASSED All other cases FOREIGN PA 236Y, Div. X On gross amo DIRE   Duty EVAL   Active 1 COL   Active 1 COL   Certifica COL	A Acqui A Acqui A Acqui A Acqui A Acqui Inf S & A ADV x on foreig produced c on adver produced c on adver produced c on adver DNS AND n function ES TO D URERS & AL IMPO OF IMMO OF IMMO OF IMMO OF IMMO OF IMMO Inf Normal Purchase Dust Share A A ADV A ADV A A ADV A ADV A A ADV A A ADV A ADV ADV A ADV A ADV ADV ADV ADV ADV ADV ADV ADV	A series of the series of	a r r r r r r r r r r r r r	(In lieu of 3%         (In lieu of 3%           Not Appli         Er File           1         Rs. 13           36CB, Div         8.5%           570, 9.5%         8.5%           56CA, Div         8.5%           56CA, Div         8.5%           570, 9.5%         8.5%           56CA, Div         8.5%           56CA, Div         8.5%           570, 9.5%         10%           10%         0.1%           26CB, Div         0.5%           27         0.5%           28         5.5%           29%         5.5%           20%         5.5%           27%<	6%           Cable           a           a           a           a           b           a           b           a           b           a           b           a           b           a           a           a           a           a           a           b           a           a           b           b           b           b           b           b           cable           b           b           cable           b           b           cable           b           b           cable           b           cable           b           cable           b           cable           cable           cable           cable           cable           cable           cable	Minimum N/A N/A Advance 1 V 1 <sup>et</sup> Sch. Minimum 1 SALERS b SALERS B SALESS B
By NRPs wher FCVA or NRV/ All other cases ON TV PLAY Per episode ta: serial Tax on foreign- Per second tax actor ON FUNCTION Advance tax of TAX on SALL MANUFACTT Pt. IV 1 <sup>eff</sup> Sch Fertilizers Other than Fer TAX ON SALL MANUFACTT Pt. IV 1 <sup>eff</sup> Sch Fertilizers Other than Fer TAX ON SALL MANUFACTT Pt. IV 1 <sup>eff</sup> Sch Fortilizers Other than Fer TAX ON SALL MANUFACTT Pt. IV 1 <sup>eff</sup> Sch FOREIGN PA All cases FOREIGN PA 236Y, Div. XI On gross amoi BONUS SHA Value of the bc All casest AMC   Asset1 AOP   Assect] COI   Certifica CPAG   Cer Agency DTRE   Duty - EPZ   Export FOREIGN PA Sch   Seret AIL   Active - COI   Certifica CI	A Acqui A Acqui A Acqui A Acqui A Acqui Inf S & A ADV x on foreig produced c on adver produced c on adver produced c on adver DNS AND n function ES TO D URERS & AL IMPO OF IMMO OF IMMO OF IMMO OF IMMO OF IMMO Inf Normal Purchase Dust Share A A ADV A ADV A A ADV A ADV A A ADV A A ADV A ADV ADV A ADV A ADV ADV ADV ADV ADV ADV ADV ADV	berty acquired vi red in same yea reiflance/ Gift Kange Up to 50M From 50M t 100M From 50M t 100M Exceed 100 VERTISEMENT group of the second GATHERING s and gatherings DISTRIBUTOR S COMMERCI S and gatherings DISTRIBUTOR S COMMERCI S COMERCI S COMMERCI S COMERCI	a r r r r r r r r r r r r r	(In lieu of 3%         (In lieu of 3%           Not Appli         Er File           1         Rs. 13           36CB, Div         8.5%           570, 9.5%         8.5%           56CA, Div         8.5%           56CA, Div         8.5%           570, 9.5%         8.5%           56CA, Div         8.5%           56CA, Div         8.5%           570, 9.5%         10%           10%         0.1%           26CB, Div         0.5%           27         0.5%           28         5.5%           29%         5.5%           20%         5.5%           27%<	6%           Cable           a           a           a           a           b           a           b           a           b           a           b           a           b           a           a           a           a           a           a           b           a           a           b           b           b           b           b           b           cable           b           b           cable           b           b           cable           b           b           cable           b           cable           b           cable           b           cable           cable           cable           cable           cable           cable           cable	Minimum N/A Advance 1 V 1 <sup>et</sup> Sch. Minimum SALERS B SGC Div. X Advance 1 SALERS B SGC Div. X Advance 1 Advance 1 Advance 1 SALERS B SChedule Advance 1 SCH SCH SCH SCH SCH SCH SCH SCH SCH SCH