

## SERVICE FEE

### Motor Vehicles Rates/Fee/Taxes

#### New Registration

Category	Rate
Motorcycle / Scooter, Tractors, Trucks, Buses, Rickshaws and Taxies	1% of the values of the vehicles
Combined Harvesters, Rigs, Fork Lifters, Road Rollers, Excavators, Sewerage Cleaning Plants etc.	PKR. 300/- each
Others:	
Not exceeding 1000cc	1%
Exceeding 1000cc but not more than 1500cc	2%
Exceeding 1500cc but not more than 2000cc	3%
Exceeding 2000cc	4%

#### Luxury Tax on Vehicles

CC Range	Old Tax Rate	New Rate w.e.f Dated 1-11-18
1300-1500 cc	70,000	15,000
1501-2000 cc	150,000	25,000
2001-2500 cc	200,000	100,000
>2500 cc	300,000	300,000

#### Rates of Transfer Fee

Category	Rate
Motorcycle / Scooter	PKR. 150/-
Heavy Transport Vehicle [HTV]	PKR. 4000/-
Others:	
• Not exceeding 1000cc	PKR. 1200/-
• Exceeding 1000cc but not more than 1800cc	PKR. 2000/-
• Exceeding 1800cc	PKR. 3000/-

#### Rates of Token tax, Income Tax, Professional Tax for Motor Car

Engine Capacity	Token Tax MVT Local Vehicles	Income Tax (2017-18)		Income Tax (2018-19)		Prof. Tax
		Filer	Non-Filer	Filer	Non-Filer	
Motor Cars 1000 CC	15000	10000	10000	10000	10000	200
1000 to 1199 CC	1800	1800	3600	1500	4000	200
1200 to 1299 CC	1800	2000	4000	1750	5000	200

1300 CC	1800	3000	6000	2500	7500	200
1301 to 1499 CC	6000	3000	6000	2500	7500	200
1500 CC	6000	4500	9000	3750	12000	200
1501 to 1599 CC	9000	4500	9000	3750	12000	200
1600 to 1999 CC	9000	6000	12000	4500	15000	200
2000 CC	9000	12000	24000	10000	30000	200
2001 to 2500 CC	12000	12000	24000	10000	30000	200
2500 above	15000	12000	24000	10000	30000	200

According to PUNJAB FINANCE ACT 2016 (ACT XXXV of 2016) Engine Capacity exceeding 1000 CC not exceeding 1300 CC the tax can be paid lump sum for a period of three years

For Imported Vehicles

Engine Capacity	Token Tax MVT
1590 - 1990cc	PKR 20,000
1991 - 2990cc	PKR 25,000
Above 2990cc	PKR 35,000

- Imported motor vehicle here means a motor vehicle which is manufactured abroad within last five years prior to the tax year.
- An imported motor vehicle older than five years shall be liable to annual rate of tax given in above table as per MVT of Local Vehicles.

Tax on Imported Motor Cars

Tax on Imported Motor Cars Implemented vide Section (10) of PUNJAB FINANCE ACT 2016 (ACT XXXV of 2016)

- Subject to this section a one-time tax on the imported motor cars registered after 30 June 2016 as mentioned in column 2 of the Table shall be levied at the rate mentioned in column 3 thereof

Category of imported motor car	Rate of Tax
Motor car with engine capacity exceeding 1300cc but not exceeding 1500cc	PKR. 15,000/-
Motor car with engine capacity exceeding 1500cc but not exceeding 2000 cc.	PKR. 25,000/-
Motor car with engine capacity exceeding 2000cc but not exceeding 2500 cc	PKR. 100,000/-
Motor car with engine capacity exceeding 2500cc	PKR. 300,000

- The Government may, by notification, exempt any class of vehicles from the levy of the tax under this section
- The tax under this section shall not be levied on a motor car owned by the Federal Government, the Government or any other Provincial Government
- The Government may by notification in official Gazette, make rules to carry out purposes of this section

Rates of Other Post transaction

Category	Rates
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Fee for Alteration in a Motor vehicle	
Transport Vehicle	PKR. 3000/-
Other vehicles	PKR. 1500/-
Issuance of duplicate Registration Certificate	
Motorcycles, & Cars	PKR. 500/-
HTV, Rickshaws & others	PKR. 1000/-
Endorsement of Hire Purchase Agreement	
A Motorcycle, a scooter etc	PKR. 150/-
HTV	PKR. 4000/-
Others:	
• Upto 1000cc	PKR. 1200/-
• Exceeding 1000cc but not more than 1800cc	PKR.2000/-
• Exceeding 1800cc	PKR.3000/-

#### Rates of Security Feature Items

Category	Rates
Motor Cycles / Rickshaws Number plates	PKR. 750/-
Motorcars/Commercial Number plates	PKR. 1200/-
Smart Registration Card	PKR. 530/-
T.O. Form (Transfer Deed)	PKR. 300/-

#### Rates of Withholding Tax

Engine Capacity	With Holding Tax (New Registration)		With Holding Tax (Post Transaction)	
	Filer	Non filer	Filer	Non Filer
up to 850 CC	10000	10000	-	5000
851 to 1000 CC	20000	25000	5000	15000
1001 to 1300 CC	30000	40000	7500	25000
1301 to 1600 CC	50000	10000	12500	65000
1601 to 1800 CC	75000	150000	18750	100000
1801 to 2000 CC	100000	200000	25000	135000
2001 to 2500 CC	150000	300000	37500	200000
2501 to 3000 CC	200000	400000	50000	270000
3000 and above	250000	450000	62500	300000

Note: Provided that the rate of tax to be collected under sub-section (2) of section 231B, shall be reduced by 10% each year from the date of first registration in Pakistan.

#### Rates of Motor Tax on Commercial Vehicles

Vehicles (including tricycles/trucks/trailers/delivery vans/tractors) used for the transport or haulage of goods or materials.

Description of Motor Vehicles	Annual Rate of Tax

Vehicles (including delivery vans) with maximum laden capacity upto 4060 kg	PKR. 1000/-		
Vehicles with maximum laden capacity exceeding 4060 Kg., but not exceeding 8120	PKR. 2200/-		
Vehicles with maximum laden capacity exceeding 8120 Kg., but not exceeding 12000 Kg	PKR. 4000/-		
Vehicles with long trailers or other vehicles with maximum laden capacity exceeding 12000 Kg., but not exceeding 16000 Kg	PKR. 6000/-		
Vehicles with long trailers or other vehicles with maximum laden capacity exceeding 16000 Kg	PKR. 8000/-		
Vehicles drawing other trailers Appropriate rate out of the rates at (a) to (f) above applicable to the vehicle plus	PKR. 400/-		
Commercial Tractor tax	Token Tax	Professional Tax	Income Tax
	PKR. 2600/-	200	7200

#### Rates of Motor Tax on Commercial Passenger Vehicles

Type of Motor Vehicles	Annual Rate of Tax
Plying for hire and ordinarily used for the transport of passengers i.e. Taxi & Buses	
<ul style="list-style-type: none"> <li>Tricycles propelled by mechanical power (Motor Cab Rickshaws/ Motor Cycle Rickshaw) with seating capacity of not more than 3 persons or 6 person</li> </ul>	PKR. 3000/- lump sum once
<ul style="list-style-type: none"> <li>Vehicles playing for hire with 60% of the total length of the route falling within the limits of a Corporation, Municipality or Cantonment.</li> </ul>	PKR.140/- per seat
Passenger vehicle with a seating capacity of more than 6 persons plying for hire exclusively within the limits of Corporation, Municipality or Cantonment.	
<ul style="list-style-type: none"> <li>Non Air Conditioned</li> </ul>	PKR. 180/- per seat per annum
<ul style="list-style-type: none"> <li>Air Conditioned</li> </ul>	PKR. 300/- per seat per annum

#### Rates of Motor Tax on Commercial Motor Cabs

Description of Motor Vehicles	Annual Rate of Tax
Vehicles with a seating capacity of not more than 6 persons (motor cabs)	
Not exceeding 1000cc	PKR. 700/-
Exceeding 1000cc but not more than 1300cc	PKR. 1200/-
Exceeding 1300cc but not more than 1500cc	PKR. 2000/-
Exceeding 1500cc but not more than 2000cc	PKR. 3000/-
Exceeding 2000cc but not more than 2500cc	PKR. 4000/-
Exceeding 2500cc	PKR. 5000/-
More than 6 persons	
Non Air Conditioned	PKR.180/- per seat

Air Conditioned	PKR. 300/- per seat
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Note: The seating capacity for the purpose of this clause shall not include the seats meant for driver and conductor.

#### Rates of Motor Tax on Private Vehicles (Seating capacity of more than 6 persons)

Other than buses and station wagons not plying for hire	PKR. 2500/- per seat p.a
Buses and station wagons not plying for hire	PKR. 300/- per seat p.a

#### Rates of Income Tax

Rates Of Goods Vehicles		Annual Rate of Tax	
Vehicles (including delivery vans) with maximum laden capacity upto 4060 kg		PKR. 1,000/-	
Vehicles with maximum laden capacity exceeding 4060 Kg., but not exceeding 8120		PKR. 2,200/-	
Vehicles with maximum laden capacity exceeding 8120 Kg., but not exceeding 12000 Kg		PKR. 4,000/-	
Vehicles with long trailers or other vehicles with maximum laden capacity exceeding 12000 Kg but not exceeding 16000 Kg		PKR. 6,000/-	
Vehicles with long trailers or other vehicles with maximum laden capacity exceeding 16000 Kg		PKR. 8,000/-	
Passenger Transport plying on hire with seating capacity more than 8 persons			
<ul style="list-style-type: none"> <li>• Non Air Conditioned</li> <li>• Air Conditioned</li> </ul>		PKR. 180/- per seat, per annum	
		PKR. 300/- per seat, per annum	
		Filer	Non-Filer
Goods Transport ( Laden Weight )		2.5 Per Kg	4 Per Kg
Passenger Transport plying on hire		PKR. 500/- per seat per annum	

#### Rebate in Token Tax

A rebate equal to 10% of the amount of annual token tax is allowed if the tax for the whole year is paid on or before 31st of August of the financial year

#### Additional Fee on New Registration

Provided further that in case a motor vehicle is not registered within prescribed period after import, sale, clearance or release of vehicle from the custom authorities or local manufacturer, the following additional fee shall be paid

Category	Default Period	Amount of additional fee (PKR.)
Motor Cycles / Scooters/ Rickshaws	Exceeding 30 days	PKR. 500/-
Private & Commercial Vehicles	Exceeding 60 days but not exceeding 180 days	PKR. 2,000/-
	Exceeding 180 days	PKR. 5,000/-

In case of registration of tractors exclusively used for agricultural purpose, the fee shall be paid at the following enhanced rate

Description of fee	Enhanced rate
Exceeding 180 days but not exceeding 240 days	125% of the actual fee
Exceeding 240 days but not exceeding 360 days	150% of the actual fee
Exceeding 360 days	200% of the actual fee

#### Explanations

- The additional fee shall not be payable in respect of motor Vehicles owned by the Federal or Provincial Government and autonomous bodies under the administrative control of the Federal or a Provincial Government
- In case of vehicles imported in bulk by manufacturing or assembling companies or authorized distributors, the date of sale by their authorized dealers or distributors would be considered for calculation of the days for registration of vehicles
- For transport vehicles, the date of issuance of fitness certificate by the Motor Vehicle Examiner would be considered as the date for calculation of days for registration of such vehicles

#### Additional Fee on Token Tax

- No penalty shall be charged if Token Tax is paid upto 30th September
- Penalty at the rate of 20% per month shall be charged after 30th September but not exceeding 100%
- In case of Rickshaw/Taxi, the late payment of Token Tax shall be collected by the Motor Registering Authority and issued Penalty Slip in this respect
- In case of commercial / tied-up vehicles, the tax will be paid in advance within the first month of each quarter of the financial year, i.e. before 31st July for 1st, before 31st October for 2nd, before 31st January for 3rd and before 30th April for 4th quarter.

For further details visit [excise-punjab.gov.pk](http://excise-punjab.gov.pk)

## PROPERTY TAX

#### Rate of Tax

Under the provisions of the Act, the property tax is levied on the annual value of buildings and land located in the rating area. It is levied at the rate of 5% of annual value at which the property may be let out from year to year basis

#### Procedure for Assessment

Assessment of the properties is based primarily on the nature of occupation and the type of building. Locality wise yardsticks for commercial and residential, self or rented as the case may be properties have been prescribed. Annual value the properties is calculated through these yardsticks. On the basis of annual value of the property unit, Property Tax is charged.

For further details visit [excise-punjab.gov.pk](http://excise-punjab.gov.pk)

## TAX ON LUXURY HOUSES

The rates of luxury house tax are as under:

Location	Category of Residential house	Rate of tax
In remaining rating areas and cantonments like Sialkot etc.	Two kanals or above with covered area more than six thousand square feet.	PKR.100,000/- per kanal subject to a maximum of PKR.1000,000/-
	Eight kanals or above with the covered area more than twelve thousand square feet.	PKR.200,000/- per kanal subject to a maximum of Rs.2,400,000

Provided that for calculating tax for an additional areas less than one kanal pro rata rates for each full marla shall be applied and area less than one marla shall be excluded.

## PROFESSIONAL TAX RATES

Assessment Criteria of all the heads of Professional Tax are assessed under the following criteria:

Companies	On Paid Up Capital
Factories	On Numbers of Employees
Commercial Establishments	On Number of Employees except retailers and Whole sellers
Importers and Exporters	On the Value of Goods Imported or Exported
Government Contractors	On the Value of Services Given
Government Property Developers	On the Value of Contract
Service Providers	Fixed

Companies registered under Companies Ordinance, 1984 with paid up capital

Class of Persons	Rate of Tax Per annum
Up to PKR 5 million	PKR. 5000/-
Exceeding PKR 5 million but not exceeding PKR 50 million	PKR. 20,000/-
Exceeding PKR 50 million but not exceeding PKR 100 million	PKR. 50,000/-
Exceeding PKR 100 million but not exceeding PKR 200 million	PKR. 75,000/-
Exceeding PKR 200 million	PKR. 1,00,000/-

Persons other than companies, owning factories as defined under the Factories Act, 1932

Class of Company	Rate of Tax Per annum
Employees not exceeding 10	PKR. 1000/-
Employees exceeding 10 but not exceeding 25	PKR. 2000/-
Employees exceeding 25	PKR. 5000/-

Persons other than companies owning commercial establishments having 10 or more employees

Class of Persons	Rate of Tax Per annum
Within Metropolitan and Municipal Corporation limits	PKR. 3000/-
Others	PKR. 2000/-
All other commercial establishments other than wholesalers and retailers	PKR. 1000/-

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Persons engaged in the import or export of goods who, during the preceding financial year, imported or exported goods of the value

Class of Persons	Rate of Tax Per annum
Exceeding PKR 1 lac but not exceeding PKR 1 million	PKR. 2000/-
Exceeding PKR 1 million but not exceeding PKR 5 million	PKR. 3000/-
Exceeding PKR 5 million	PKR. 5000/-

Persons who are engaged in a profession, trade, calling or employment either wholly or partly within the Province of the Punjab, who were assessed to pay income tax during the preceding financial year PKR. 200/-Contractors, builders and property developers. who during the preceding financial year supplied to the Federal or the Provincial Government or a company or a factory or a commercial establishment or an autonomous or a semi autonomous organization or any Local Authority; goods, commodities and services of the value

Class of Persons	Rate of Tax Per annum
Not exceeding PKR 1 million	PKR. 500/-
Exceeding PKR 1 million but not exceeding PKR 10 million	PKR. 3000/-
Exceeding PKR 10 million but not exceeding PKR 50 million	PKR. 5000/-
Exceeding PKR 50 million	PKR. 10,000/-

Persons engaged in various professions and providing different services

Class of Persons	Rate of Tax Per annum
Medical consultants or specialists/dental surgeons	PKR. 1000/-
Registered medical practitioners	PKR. 1000/-
Others including Homeopaths, Hakeems and Ayurvedics	PKR. 1000/-
Within Metropolitan and Municipal Corporation limits	PKR. 500/-
Others Auditing firms (per professionally qualified persons)	
<ul style="list-style-type: none"> <li>• Within Metropolitan and Municipal Corporation limits</li> </ul>	PKR. 3000/-
<ul style="list-style-type: none"> <li>• Others</li> </ul>	PKR. 2000/-

Management and Tax Consultants Architects, Engineering, Technical and Scientific Consultants

Class of Persons	Rate of Tax Per annum
Within Metropolitan and Municipal Corporations limit	PKR. 3000/-
Others	PKR. 2000/-
Lawyers	PKR. 1000/-
Members of Stock Exchanges	PKR. 5000/-

Money changers

Class of Company	Rate of Tax Per annum
Within Metropolitan and Municipal Corporation limits	PKR. 3000/-
Others	PKR, 1000/-

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Motor Cycle/Scooter dealers

Class of Company	Rate of Tax Per annum
Within Metropolitan and Municipal Corporation limits	PKR. 5000/-
Others	PKR. 3000/-

Motor Car Dealers and Real Estate Agents

Class of Company	Rate of Tax Per annum
Within Metropolitan and Municipal Corporation limits	PKR. 10,000/-
Others	PKR. 5000/-

Recruiting Agents

Class of Company	Rate of Tax Per annum
Within Metropolitan and Municipal Corporation limits	PKR. 10,000/-
Others	PKR. 5000/-

Carriage of Goods and Passengers by Road

Class of Company	Rate of Tax Per annum
Within Metropolitan and municipal Corporation limits	PKR. 2000/-
Others	PKR. 1000/-

Health Clubs, Gymnasiums & Others

Class of Company	Rate of Tax Per annum
Within Metropolitan and Municipal Corporation Limits	PKR. 2000/-
Others	PKR. 1000/-
Jewellers, Departmental Stores, Electronic Goods Stores, Cable Operators, Printing Presses and Pesticide Dealers	PKR. 1000/-
Tobacco Vendors - Wholesalers	PKR. 2000/-

Taxing from a person engaged more than one profession

If a person is engaged in more than one profession, trade calling or employment he shall pay the tax only in respect of one such profession, trade, calling or employment for which rate of tax is the highest under section 3 (2) of Punjab Finance Act 1977.

For further details visit [excise-punjab.gov.pk](http://excise-punjab.gov.pk)