

Sector Wise FBR Rate - Wef 1 Jul 2024 to 30 Jun 2025

Gross Consideration Received	FBR Value Rate Residential/ Commercial Plots (Per Marla)	Adv Tax (236-K)-Purchaser & Capital Gain Tax (236-C)-Seller			
		Person Appearing in ALT / Filer	Person Appearing in ALT who Filed Return after Due Date	Person not Appearing in ALT / Non Filer	Person not Appearing in ALT / Non Filer
		(Seller/Buyer)	(Seller/Buyer)	(Seller)	(Buyer)
Upto Rs. 50 Mn		3%	6%	10%	12%
Over 50 Mn to Rs. 100 Mn		3.50%	7%	10%	16%
Exceeding Rs. 100 Mn		4%	8%	10%	20%

Residential Sectors	
A, B2	320,000
B1, U, I, J, K, O, R, RGC	385,000
C, E, N, Villa	350,000
D	365,000
F	370,000
G, H, Q	330,000
L, X	275,000
M	455,000
P, T	440,000
V	345,000
S, W1, W2, Y	265,000

Commercial Sectors	
A	3,600,000
B1	3,025,000
B2, F, S	2,100,000
C, E, I, J, K, N, O, RGC	9,000,000
D	2,065,000
G	2,500,000
H	3,200,000
L	3,100,000
M	6,200,000
P	1,320,000
Q	3,450,000
R	3,300,000
T, V	2,640,000
U	8,500,000
W1, W2, Y	4,130,000
X	2,620,000

Residential Files	
5 & 8 Marla	
-	345,000
10 Marla	
-	385,000
1 Kanal	
-	265,000

Federal Excise Duty (FED) on Immoveable Properties

1. All allotments and transfers of Commercial Property	1. 3% of gross amount of consideration involved where the Buyer is appearing on Active Taxpayer List on the date of acquisition of property
2. Original allotment and the first transfer after such original allotment of open plot and residential building such mode and manner and subject to such conditions and restrictions as may be prescribed by the Board	2. 5% of gross amount of consideration involved where the buyer has filed income tax return after due date 3. 7% of gross amount of consideration involved where the buyer is not appearing on Active Taxpayer List on the date of acquisition of property

Stamp Duty 2% DC Value Rate

All Sectors (Resdl/Comm)

Residential	- 147,125/ Per Marla
Commercial	- 360,000/ Per Marla
Note:- 1% Stamp Duty & 1% District Council Fee	