

## Excluding C, M & N Sectors only (2022-2023)

Particular of payment	2 Kanal	1 Kanal	10 Marla	7 Marla	5 Marla	8 Marla Comm.	4 Marla Comm.	2 Marla Comm.
FBR Value	56,000,000	28,000,000	14,000,000	9,800,000	7,000,000	56,000,000	28,000,000	14,000,000
DC Value	54,000,000	27,000,000	13,500,000	9,450,000	6,750,000	46,000,000	23,000,000	11,500,000
Plot Verification fee	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Transfer Fee	305,000	155,000	80,000	67,500	42,500	505,000	255,000	130,000
Membership Fee	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Stamp Duty 2% on DC Value	1,080,000	540,000	270,000	189,000	135,000	920,000	460,000	230,000
Adv. Tax 2% (if filer 236 K)	1,120,000	560,000	280,000	196,000	140,000	1,120,000	560,000	280,000
<b>Grand Total (For Filer)</b>	<b>2,557,500</b>	<b>1,307,500</b>	<b>682,500</b>	<b>505,000</b>	<b>370,000</b>	<b>2,597,500</b>	<b>1,327,500</b>	<b>692,500</b>
Adv. Tax 7% (Non filer 236 K)	3,920,000	1,960,000	980,000	686,000	490,000	3,920,000	1,960,000	980,000
<b>Grand Total (For Non Filer)</b>	<b>5,357,500</b>	<b>2,707,500</b>	<b>1,382,500</b>	<b>995,000</b>	<b>720,000</b>	<b>5,397,500</b>	<b>2,727,500</b>	<b>1,392,500</b>
<b>For Seller</b>								
CGT 236 C (For Filer 2%)	1,120,000	560,000	280,000	196,000	140,000	1,120,000	560,000	280,000
CGT 236 C (For Non-Filer 4%)	2,240,000	1,120,000	560,000	392,000	280,000	2,240,000	1,120,000	560,000
<b>Hiba Transfer - Only for Husband/Wife/Son/Daughter</b>								
Transfer Fee	152,000	77,000	39,500	28,250	20,750	252,000	127,000	64,500
Membership Fee	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Stamp Duty 2% on DC Value	1,080,000	540,000	270,000	189,000	135,000	920,000	460,000	230,000
<b>Grand Total (Hiba Transfer)</b>	<b>1,282,000</b>	<b>667,000</b>	<b>359,500</b>	<b>267,250</b>	<b>205,750</b>	<b>1,222,000</b>	<b>637,000</b>	<b>344,500</b>
<b>Hiba Transfer - Only for Parents/Brothers/Sister</b>								
Transfer Fee	302,000	152,000	77,000	64,500	39,500	502,000	252,000	127,000
Membership Fee	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Stamp Duty 2% on DC Value	1,080,000	540,000	270,000	189,000	135,000	920,000	460,000	230,000
<b>Grand Total (Hiba Transfer)</b>	<b>1,432,000</b>	<b>742,000</b>	<b>397,000</b>	<b>303,500</b>	<b>224,500</b>	<b>1,472,000</b>	<b>762,000</b>	<b>407,000</b>

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## C, M & N Sectors only (2022-2023)

Particular of payment	2 Kanal	1 Kanal	10 Marla	7 Marla	5 Marla	8 Marla Comm.	4 Marla Comm.	2 Marla Comm.
FBR Value	48,000,000	24,000,000	12,000,000	8,400,000	6,000,000	56,000,000	28,000,000	14,000,000
DC Value	36,000,000	18,000,000	9,000,000	6,300,000	4,500,000	42,000,000	21,000,000	10,500,000
Plot Verification fee	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Transfer Fee	305,000	155,000	80,000	67,500	42,500	505,000	255,000	130,000
Membership Fee	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Stamp Duty 2% on DC Value	720,000	360,000	180,000	126,000	90,000	840,000	420,000	210,000
Adv. Tax 2% (if filer 236 K)	960,000	480,000	240,000	168,000	120,000	1,120,000	560,000	280,000
<b>Grand Total (For Filer)</b>	<b>2,037,500</b>	<b>1,047,500</b>	<b>552,500</b>	<b>414,000</b>	<b>305,000</b>	<b>2,517,500</b>	<b>1,287,500</b>	<b>672,500</b>
Adv. Tax 7% (Non filer 236 K)	3,360,000	1,680,000	840,000	588,000	420,000	3,920,000	1,960,000	980,000
<b>Grand Total (For Non Filer)</b>	<b>4,437,500</b>	<b>2,247,500</b>	<b>1,152,500</b>	<b>834,000</b>	<b>605,000</b>	<b>5,317,500</b>	<b>2,687,500</b>	<b>1,372,500</b>
<b>For Seller</b>								
CGT 236 C (For Filer 2%)	960,000	480,000	240,000	168,000	120,000	1,120,000	560,000	280,000
CGT 236 C (For Non-Filer 4%)	1,920,000	960,000	480,000	336,000	240,000	2,240,000	1,120,000	560,000
<b>Hiba Transfer - Only for Husband/Wife/Son/Daughter</b>								
Transfer Fee	152,000	77,000	39,500	28,250	20,750	252,000	127,000	64,500
Membership Fee	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Stamp Duty 2 % on DC Value	720,000	360,000	180,000	126,000	90,000	840,000	420,000	210,000
<b>Grand Total (Hiba Transfer)</b>	<b>922,000</b>	<b>487,000</b>	<b>269,500</b>	<b>204,250</b>	<b>160,750</b>	<b>1,142,000</b>	<b>597,000</b>	<b>324,500</b>
<b>Hiba Transfer - Only for Parents/Brothers/Sister</b>								
Transfer Fee	302,000	152,000	77,000	64,500	39,500	502,000	252,000	127,000
Membership Fee	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Stamp Duty 2% on DC Value	720,000	360,000	180,000	126,000	90,000	840,000	420,000	210,000
<b>Grand Total (Hiba Transfer)</b>	<b>1,072,000</b>	<b>562,000</b>	<b>307,000</b>	<b>240,500</b>	<b>179,500</b>	<b>1,392,000</b>	<b>722,000</b>	<b>387,000</b>

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