Property Advance Tax (236K / 236C) — Tax Year 2026-27

Finance Act 2026

Value band	Filer	Non-filer
Buy (236K)		
value up to Rs 50M	1.25%	10.5%
value Rs 50M–100M	1.25%	14.5%
value above Rs 100M	1.25%	18.5%
Sell (236C)		
any value	2.75%	11.5%

Source: FBR — Finance Act 2026. For guidance only. bakhabarpakistan.com

Property Advance Tax (236K / 236C) — Tax Year 2025-26

Finance Act 2025

Value band	Filer	Non-filer
Buy (236K)		
value up to Rs 50M	1.5%	10.5%
value Rs 50M-100M	2%	14.5%
value above Rs 100M	2.5%	18.5%
Sell (236C)		
value up to Rs 50M	4.5%	11.5%
value Rs 50M-100M	5%	11.5%
value above Rs 100M	5.5%	11.5%

Source: FBR — Finance Act 2025. For guidance only. bakhabarpakistan.com