

COMMISSION STRUCTURE & CHARGES

Share Price	Basic	Value
0.01-50.00	3 paisa	5 paisa
50.01-100.00	5 paisa	7 paisa
100.01-200.00	10 paisa	14 paisa
Above 200.01	20 paisa	25 paisa

Taxes:

- Sind Sales Tax (SST): 13% of Commission.
- Capital Value Tax (CVT): 0.01% on total amount of buying.

Charges:

- UIN & CDC charges only applicable if account closed.
- CGT Fee - as per National Clearing and Settlement System (NCSS).

NCSS

- Capital gains tax (CGT) will be collected on monthly basis as and when actually collected by National Clearing Company of Pakistan Ltd. (NCCPL).

The applicable tax rates are given below:

*S.No	Period	Tax Year 2015	Tax Year 2016	Tax Year 2017		Tax Year 2018			
				Filer	Non-Filer	Securities acquired before 01.07.2018		Securities acquired after 01.07.2018	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1.	Where holding period of a security is less than twelve months	12.5%	15%	15%	18%	15%	18%	15%	20%
2.	Where holding period of a security is twelve months or more but less than twenty-four months	10%	12.5%	12.5%	16%	12.5%	16%		
3.	Where holding period of a security is twenty - four months or more but the security was acquired on or after 1st July, 2013.	0%	7.5%	7.5%	11%	7.5%	11%		
4.	Where the security was acquired before 1st July, 2013	0%	0%	0%	0%	0%	0%	0%	0%
5.	Future commodity contracts entered into by members of Pakistan Mercantile Exchange	0%	0%	5%	5%	5%	5%	5%	5%]

¹[Provided that the rate of tax on cash settled derivatives traded on the stock exchange shall be 5% for the tax years 2018 to 2020.]