

TFR FEE CHARGES OF BALLOTING/ EXEMPTION/ SVC BENEFITS/ FARMHOUSES/ VILLAS FILES (2021/2022)

Ser	Type of Charges	Cats												Exemption
		5 Marla	8 Marla	10 Marla	1 Kanal	2 Kanal	4 Kanal Farm House	8 Kanal Farm House	4 Marla Commercial	8 Marla Commercial	6 Marla Villas	9 Marla Villas	12 Marla Villas	
1.	Tfr Fee	12500/-	20000/-	25000/-	50000/-	100000/-	200000/-	400000/-	120000/-	240000/-	15000/- N/D 30000/- D	22500/- N/D 45000/- D	30000/- N/D 60000/- D	
2.	Membership Fee	37000/-	37000/-	37000/-	37000/-	37000/-	37000/-	37000/-	37000/-	37000/-	37000/-	37000/-	37000/-	37000/-
3.	AM Form Fee (by Purchaser)	350/-	350/-	350/-	350/-	350/-	350/-	350/-	350/-	350/-	350/-	350/-	350/-	
4.	Stamp Duty 1% (Purchaser)	3850/-	6160/-	7700/-	15400/-	30800/-	61600/-	123200/-	22000/-	44000/-	4620/-	6930/-	9240/-	
5.	*Adv Tax 1% If Buyer is Tax Payer	3850/-	6160/-	7700/-	15400/-	30800/-	61600/-	123200/-	22000/-	44000/-	4620/-	6930/-	9240/-	
6.	*Adv Tax 2% If Buyer is non Tax Payer	7700/-	12320/-	15400/-	30800/-	61600/-	123200/-	246400/-	44000/-	88000/-	9240/-	13860/-	18480/-	
7.	Misc Charges	-	-	-	-	-	-	-	-	-	-	-	-	14250/-
8.	To be Paid by Purchaser (If Tax Payer)	57550/-	69670/-	77750/-	118150/-	198950/-	360550/-	683750/-	201350/-	365350/-	61590/- N/D 76590/- D	73710/- N/D 96210/- D	85830/- N/D 115830/- D	
9.	To be Paid by Purchaser (If Non Tax Payer)	61400/-	75830/-	85450/-	133550/-	229750/-	422150/-	806950/-	223350/-	409350/-	66210/- N/D 81210/- D	80640/- N/D 103140/- D	95070/- N/D 125070/- D	
10.	#Capital Gain Tax 1 % If Seller is Tax Payer	3850/-	6160/-	7700/-	15400/-	30800/-	61600/-	123200/-	22000/-	44000/-	4620/-	6930/-	9240/-	
11.	#Capital Gain Tax 2 % If Seller is Non Tax Payer	7700/-	12320/-	15400/-	30800/-	61600/-	123200/-	246400/-	44000/-	88000/-	9240/-	13860/-	18480/-	
Total If Seller and Buyer Tax Payer		61400/-	75830/-	85450/-	133550/-	229750/-	422150/-	806950/-	223350/-	409350/-	66210/- N/D 81210/- D	80640/- N/D 103140/- D	95070/- N/D 125070/- D	51250/-
Total If Seller and Buyer Non Tax Payer		69100/-	88150/-	100850/-	164350/-	291350/-	545350/-	1053350/-	267350/-	497350/-	75450/- N/D 90450/- D	94500/- N/D 117000/- D	113550/- N/D 143550/- D	51250/-

Hiba Tfr (Residential)

a.	2 Kanal	-	Rs. 14950/-
b.	1 Kanal	-	Rs. 10950/-
c.	10 Marla or Less	-	Rs. 7850/-

Legal Heirs Tfr

a.	Membership Fee	-	Rs. 6830/-
b.	Tfr Fee	-	Rs. 2700/-
c.	AM Form Fee	-	Rs. 350/-
	DC Value Residential Per Marla	-	Rs. 77000/-
	DC Value Villas/ Possession Plots Per Marla	-	Rs. 77000/-
	DC Value Commercial Per Marla	-	Rs. 550000/-

Note: *Adv Tax (payment by buyer) is exempted in Hiba Tfr.

If holding period of a plot is 4 years or more then CGT is exempted to seller.

Formula for calculation of Govt Taxes

10 Marla: DC Rate Per Marla x Size of Plot in Marlas x percent divided by hundred
 $77000 \times 10 \times 1 / 100 = 7700$ (Stamp Duty 1%)
 $77000 \times 10 \times 2 / 100 = 15400$ (CGT & Adv Tax 2% for Non Filer)
 $77000 \times 10 \times 1 / 100 = 7700$ (CGT & Adv Tax 1% for Filer)

DETAIL OF MISC CHARGES (Applicable to First Allottee in Ballot and Allocation Files)

1.	Initial Demarcation Charges	-	Rs. 1300/-
2.	Initial Mosque Maint Charges	-	Rs. 2100/-
3.	Initial Sui Gas Charges	-	Rs. 7900/-
4.	Initial Water / Sewerage Charges	-	Rs. 2600/-
5.	Sale of Associate Membership Form	-	Rs. 350/-
	Total:-	-	Rs. 14250/-