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# Capital Smart City – Taxes Details (Simplified)

## 1. Seller Tax (Section 236-C)

Plot Type	Size	Filer (4.5%)	Late Filer (7.5%)	Non-Filer (11.5%)
Residential	3.5 Marla	55,105	91,842	140,825
Residential	5 Marla	78,722	131,203	201,178
Residential	7 Marla	110,211	183,684	281,649
Residential	10 Marla	157,444	262,406	402,356
Residential	12 Marla	188,933	314,888	482,828
Residential	1 Kanal	314,888	524,813	804,713
Residential	2 Kanal	629,775	1,049,625	1,609,425
Commercial	2.66 Marla	70,590	117,650	180,397
Commercial	4 Marla	106,151	176,918	271,274
Commercial	6 Marla	159,226	265,376	406,910
Commercial	8 Marla	212,301	353,835	542,547



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## 2. Buyer Tax (Section 236-K)

Plot Type	Size	Filer (1.5%)	Late Filer (4.5%)	Non-Filer (10.5%)
Residential	3.5 Marla	18,368	55,105	128,579
Residential	5 Marla	26,241	78,722	183,684
Residential	7 Marla	36,737	110,211	257,158
Residential	10 Marla	52,481	157,444	367,369
Residential	12 Marla	62,978	188,933	440,843
Residential	1 Kanal	104,963	314,888	734,738
Residential	2 Kanal	209,925	629,775	1,469,475
Commercial	2.66 Marla	23,530	70,590	164,710
Commercial	4 Marla	35,384	106,151	247,685
Commercial	6 Marla	53,075	159,226	371,527
Commercial	8 Marla	70,767	212,301	495,369

## 3. 7E Tax (Property Holding Tax)

Plot Type	Size	1 Year	2 Years	3 Years	4 Years
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Residential	3.5 Marla	12,246	24,492	36,738	48,984
Residential	5 Marla	17,494	34,988	52,482	69,976
Residential	7 Marla	24,491	48,982	73,473	97,964
Residential	10 Marla	34,988	69,976	104,964	139,952
Residential	12 Marla	41,985	83,970	125,955	167,940
Residential	20 Marla	69,975	139,950	209,925	279,900
Residential	40 Marla	139,950	279,900	419,850	559,800
Commercial	2.66 Marla	15,687	31,374	47,061	62,748
Commercial	4 Marla	23,589	47,178	70,767	94,356
Commercial	6 Marla	35,384	70,768	106,152	141,536
Commercial	8 Marla	47,178	94,356	141,534	188,712



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#### 4. FBR Value Per Marla

Property Type	Value
Residential	349,875
Commercial	589,725