

Impact and Rates of Minimum Tax:

The Minimum Tax shall be charged in the following manner:

S.No	Person (s)	Minimum Tax as % of the Person's turnover for the year
1.	a) Oil marketing companies, Oil refineries, Sui Southern Gas Company Ltd and Sui Northern Gas Pipelines limited <u>(for the cases where annual turnover exceeds rupees on billion)</u> b) Pakistani Airlines; and c) Poultry industries including poultry breeding, broiler production, egg production and poultry feed production.	0.5%
2.	a) Distributors of pharmaceuticals products, consumer goods including fast moving consumer goods fertilizers and cigarettes; b) Petroleum agents and distributors who are registered under the Sales Tax Act, 1990; c) Rice mills and dealers; and d) Flour mills.	0.2%
3.	Motorcycle dealers registered under the Sales Tax Act, 1990.	0.25%
4.	In all other cases.	1%