

Reduction in tax liability due to disability or senior citizenship

Second schedule tax credits (SSTC)

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NTR income does not exceed Rs.1 million

To redit 50% * tax payable

Non-profit educstion/research institution/university recognized by HEC

Govt training and research institution

Credit 40% * tax payable on salary income

will not be allowed against foreign source exempt or FTR income

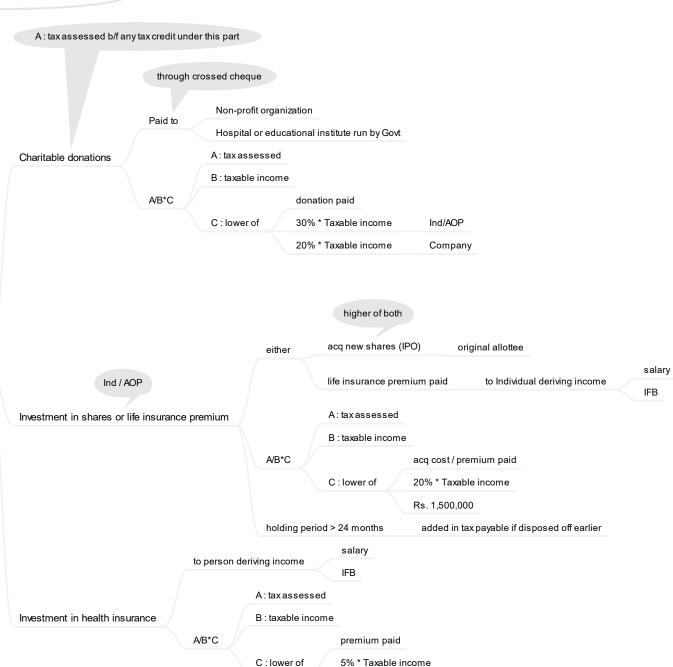
Avg rate = tax liability- SSTC / taxable income

foreign tax credit (FTC)

lower of

Pakistan tax payable

foreign income tax



Rs. 100,000

TC 1

tax credit allowed for

