

Government of Pakistan
Revenue Division
Federal Board of Revenue

Islamabad, the 23rd July, 2019.

NOTIFICATION
(Income Tax)

S.R.O. 834 (I)/2019.- In exercise of the powers conferred by sub-section (4) of section 68 of the Income Tax Ordinance, 2001 (XLIX of 2001) and in supersession of its Notification No. S.R.O. 117(I)/2019 dated the 1st February, 2019, the Federal Board of Revenue is pleased to notify the value of immovable properties in columns (4) of the Table below in respect of areas of Islamabad specified in column (2) thereof.

- (2) The value for residential and commercial superstructure shall be —
(a) Rs.1500 per square foot if the superstructure is upto five years old and
(b) Rs.1000 per square foot if the superstructure is more than five years old.
- (3) In order to determine the value of constructed property, the value of open plot shall be added to the value worked out at sub-paragraph (2) above.
- (4) This notification shall come into force with effect from 24th July, 2019.

ISLAMABAD
Valuation of Immovable Properties (Residential)

S. No.	Sector / Location	Size in square yard	Value per square yard (in Rs.)
(1)	(2)	(3)	(4)
1	D-12	Any size	53,295
2	E-7	-do-	94,500
3	E-11	-do-	41,800
4	E-12	-do-	25,262
5	F-6	-do-	93,500
6	F-7	-do-	91,300
7	F-8	-do-	88,000
8	F-10	-do-	78,100
9	F-11	-do-	74,800
10	G-6	-do-	68,228
11	G-7	-do-	62,865
12	G-8	-do-	62,865
13	G-9	-do-	62,359

14	G-10	-do-	62,359
15	G-11	-do-	61,859
16	G-13	-do-	55,000
17	G-14/4	-do-	51,000
18	G-14(1-2-3)	-do-	22,000
19	I-8	-do-	62,865
20	I-9	-do-	28,600
21	I-10	-do-	26,400
22	I-11	-do-	24,200
23	I-12	-do-	19,800
24	I-14	-do-	22,000
25	I-15	-do-	11,286
26	I-16	-do-	15,783
27	B-17	-do-	9,000 (plots with possession) 5,000(plots without possession)
28	C-15	-do-	9,000 (plots with possession) 5,000(plots without possession)
29	C-16	-do-	9,000 (plots with possession) 5,000(plots without possession)
30	D-13	-do-	9,000 (plots with possession) 5,000(plots without possession)
31	D-17	-do-	10,000 (plots with possession) 5,000(plots without possession)
32	G-15	-do-	10,000 (plots with possession) 5,000(plots without possession)
33	G-16	-do-	10,000 (plots with possession) 5,000(plots without possession)
34	F-14	-do-	10,000 (plots with possession) 5,000(plots without possession)
35	F-15	-do-	10,000 (plots with possession) 5,000(plots without possession)

36	F-16	-do-	10,000 (plots with possession) 5,000(plots without possession)
37	F-17	-do-	9,000 (plots with possession) 5,000(plots without possession)

Valuation of Immovable Properties(Flats/Apartments)

S. No.	Sector/Location	Nature	Value per square foot (in Rs.)
(1)	(2)	(3)	(4)
38	G-11 excluding Warda Hamna	Flat	4,000
39	G-11 (Warda Hamna)	Flat	8,000
40	G-13	Flat	3,500
41	I-8	Flat	6,500
42	Silver Oaks, F – 10	Flat	14,000
43	Sukh Chayn, F – 10	Flat	15,000
44	Other Flats / Towers in F-10 and F-11	Flat	8,000
45	Margalla Hills, E – 11	Flat	5,000
46	Other Flats, E – 11	Flat	4,000
47	The Centaurus Jinnah Avenue Blue Area	Flat	16,000

Valuation of Immovable Properties (Commercial)

S. No.	Sector / Location	Nature	Value per square yard (in Rs.)
(1)	(2)	(3)	(4)
48	Blue Area Jinnah Avenue	Shop	231,660
	Mezzanine	Flat / Offices	92,664
	1 st Floor	Flat	92,664
	2 nd Floor	Flat	74,131
	Other Floors		60,000
			Blind Basement
49	Blue Area	Shop	203,861
	Fazal-e-Haq Road		203,861
	Mezzanine	Flat / Offices	74,131
	1 st Floor	Flat	74,131
	Other Floors		60,000
			Blind Basement
50	Super Market F-6	Shop G-Floor	231,660
		Small Shop Back Side	203,861

		Basement	92,664
		Other Floors	60,000
		Blind Basement	46,332
51	Jinnah Super Market F-7	Shop G-Floor	231,660
		Mini Shop Back Side	203,861
		Basement	92,664
		Other Floors	60,000
		Blind Basement	30,888
52	Class-III shopping Centre F-7/F-6	Ground Shop	111,197
		Back Side Shop	64,865
		Basement	74,131
		Other Floors	60,000
		Blind Basement	24,710
53	Markaz F-8	Ground Shop	213,127
		Back Side Shop	185,328
	1 st Floor	Flat / Offices	64,865
		Other Floors	60,000
		Blind Basement	24,710
54	Class-III shopping Centre F-8	Ground Shop	111,197
		Back Side Shop	92,664
		Basement	64,865
		Other Floors	60,000
		Blind Basement	24,710
	1 st Floor	Flat / Offices	55,598
55	Markaz F-10	Ground Shop	222,394
		Back Side Shop	194,594
		Basement	92,664
		Other Floors	50,000
		Blind Basement	30,888
	1 st Floor	Flat / Offices	74,131
56	Markaz F-11	Ground Shop	222,394
		Back Side Shop	194,594
		Basement	92,664
		Other Floors	50,000
		Blind Basement	30,888
	1 st Floor	Flat / Offices	74,131
57	Class-III shopping Centre F-10/F-11	Ground Shop	111,197
		Back Side Shop	92,664
		Basement	64,865
		Other Floors	50,000
		Blind Basement	30,888
	1 st Floor	Flat / Offices	55,598
58	Markaz G-5 Diplomatic Enclave	Ground Shop	138,996
		Back Side Shop	120,463
		Basement	74,131

		Other Floors	50,000
	1 st Floor	Flat / Offices	92,664
59	Markaz G-6 Melody Market	Ground Shop	148,262
		Back Side Shop	129,730
		Basement	64,865
		Other Floors	50,000
		Blind Basement	30,888
		1 st Floor	Flat / Offices
60	Aabpara Market	Ground Shop	166,795
		Back Side Shop	148,262
		Basement	74,131
		Other Floors	50,000
		Blind Basement	30,888
		1 st Floor	Flat / Offices
61	I & T Centre G-6	Ground Shop	111,197
		Back Side Shop	92,664
		Other Floors	50,000
		Basement	46,332
		Blind Basement	30,888
		1 st Floor	Flat / Offices
62	Markaz G-7 Sitara Market	Ground Shop	129,730
		Back Side Shop	111,197
		Basement	55,598
		Other Floors	50,000
		Blind Basement	30,888
		1 st Floor	Flat / Offices
63	I & T Centre G-7	Ground Shop	129,730
		Back Side Shop	92,664
		Basement	55,598
		Other Floors	50,000
		Blind Basement	15,444
		1 st Floor	Flat / Offices
64	Class-III shopping Centre G-7	Ground Shop	92,664
		Basement	46,332
		Other Floors	50,000
		Blind Basement	15,444
		1 st Floor	Flat / Offices
65	Markaz G-8	Ground Shop	138,996
		Back Side Shop	120,463
		Basement	74,131
		Other Floors	50,000
		Blind Basement	15,444
		1 st Floor	Flat / Offices
66	I & T Centre G-8	Ground Shop	129,730
		Back Side Shop	111,197

		Basement	64,865
		Other Floors	50,000
		Blind Basement	15,444
	1 st Floor	Flat / Offices	55,598
67	Class-III shopping Centre G-8	Ground Shop	92,664
		Basement	46,332
		Blind Basement	24,710
		Other Floors	50,000
	1 st Floor	Flat / Offices	37,066
68	Markaz G-9	Ground Shop	138,996
		Back Side Shop	120,463
		Basement	74,131
		Blind Basement	24,710
		Other Floors	50,000
	1 st Floor	Flat / Offices	55,598
69	I & T Centre G-9	Ground Shop	129,730
		Back Side Shop	92,664
		Basement	74,131
		Blind Basement	24,710
		Other Floors	50,000
	1 st Floor	Flat / Offices	55,598
70	Class-III shopping Centre G-9	Ground Shop	101,930
		Basement	55,598
		Blind Basement	15,444
		Other Floors	50,000
	1 st Floor	Flat / Offices	55,598
71	Markaz G-10	Ground Shop	138,996
		Back Side Shop	111,197
		Basement	64,865
		Blind Basement	15,444
		Other Floors	50,000
	1 st Floor	Flat / Offices	55,598
72	I & T Centre G-10	Ground Shop	111,197
		Back Side Shop	92,664
		Basement	64,865
		Blind Basement	24,710
		Other Floors	50,000
	1 st Floor	Flat / Offices	55,598
73	Class-III shopping Centre G-10	Ground Shop	71,042
		Basement	55,598
		Blind Basement	15,444
		Other Floors	50,000
	1 st Floor	Flat / Offices	46,332
74	Markaz G-11	Ground Shop	129,730
		Back Side Shop	101,930

		Basement	64,865
		Blind Basement	30,888
		Other Floors	50,000
	1 st Floor	Flat / Offices	55,598
75	I & T Centre G-11	Ground Shop	111,197
		Back Side Shop	92,664
		Basement	64,865
		Blind Basement	24,710
		Other Floors	50,000
		1 st Floor	Flat / Offices
76	Class-III shopping Centre G-11	Ground Shop	101,930
		Basement	55,598
		Blind Basement	15,444
		Other Floors	50,000
	1 st Floor	Flat / Offices	46,332
77	Diplomatic Enclave G-4	Ground Shop	185,328
		Back Side Shop	166,795
		Basement	92,664
		Blind Basement	30,888
		Other Floors	50,000
		1 st Floor	Flat / Offices
78	Class-III shopping Centre I-8	Ground Shop	111,197
		Back Side Shop	111,197
		Basement	64,865
		Blind Basement	15,444
		Other Floors	50,000
		1 st Floor	Flat / Offices
79	Markaz I-8	Ground Shop	222,394
		Back Side Shop	194,594
		Basement	92,664
		Blind Basement	24,710
		Other Floors	50,000
		1 st Floor	Flat / Offices
80	Class-III shopping Centre I-9	Ground Shop	92,664
		Back Side Shop	83,398
		Basement	37,066
		Blind Basement	15,444
		Other Floors	50,000
		1 st Floor	Flat / Offices
81	Markaz I-9	Ground Shop	129,730
		Back Side Shop	111,197
		Basement	64,865
		Blind Basement	15,444
		Other Floors	50,000
		1 st Floor	Flat / Offices

82	Class-III shopping Centre I-10	Ground Shop	92,664
		Back Side Shop	83,398
		Basement	55,598
		Other Floors	50,000
		Blind Basement	15,444
	1 st Floor	Flat / Offices	55,598
83	Markaz I-10	Ground Shop	129,730
		Back Side Shop	111,197
		Basement	64,865
		Other Floors	50,000
		Blind Basement	24,710
	1 st Floor	Flat / Offices	46,332
84	B-17, C-15, C-16, D-13, D-17, B-17, D-17, G-13, G-14, G-15, G-16, F-14, F-15, F-16, F-17	Open Plot	10,500 (Plots with possession) 6,500 (Plots without possession)

Valuation of Immovable Properties(Industrial)

S. No.	Sector / Location	Nature	Value Per kanal (in Rs.)
(1)	(2)	(3)	(4)
85	I-9	Industrial	5,000,000
86	I-10	Industrial	5,000,000
87	Kahuta Triangle	Industrial	4,000,000

Valuation of Immovable Properties(Agro / Poultry / Vegetable Farm)

S. No.	Sector / Location	Nature	Value per kanal (in Rs.)
(1)	(2)	(3)	(4)
88	ChakShahzad	Farm	5,000,000
89	Tarlai	Farm	4,000,000
90	Sihala	Farm	4,000,000

Valuation of Immovable Properties (Fruit & Vegetable Market)

S. No.	Sector / Location	Nature	Value Per square yard (in Rs.)
(1)	(2)	(3)	(4)
91	I-11	Ground Shop	60,192
92		Back Side Shop	91,238
93		Blind Basement	20,275
94	1 st Floor	Flat / Offices	45,619
95	2 nd Floor	Flat / Offices	38,016
96	Other Floors	Flat / Offices	30,000

Valuation of Residential Properties - Bahria Enclave

S. No.	Sector / Location	Size in square yard	Value per square yard (in Rs.)
(1)	(2)	(3)	(4)
97	Sectors A, B & C Bahria Enclave	Any size	26,000
98	Sectors C1, F, G	Any size	24,000
99	Sector H, G, L, M	Any size	21,000

Valuation of Commercial Properties - Bahria Enclave

S. No.	Sector / Location	Size in square yard	Value Per Square Yard (in Rs.)
(1)	(2)	(3)	(4)
100	Civic Zone	Any size	40,000

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(Syed Hassan Sardar)
Secretary (Rules & SROs)