

RAHAT SECURITIES LIMITED (Commission Slab – SECP/PSX)

Sr. No.	Transaction Type	*Minimum Rate	Explanation
1	Ready Delivery Contract Market (“Ready Market”) - Normal	3p or 0.15% of rate whichever is higher	On every buy and sell transaction which is not squared during the same trading day.
2	Ready Market – Intra-Day Squared	3p or 0.15% of rate whichever is higher	On one side – either on buy side or sell side trade.
3	Arbitrage between Ready and Future Market	No Minimum rate of Commission	-
4	Ready Market trade financed through Margin Trading System/ Margin Financing System / Morabaha Shares Financing	3p or 0.15% of rate whichever is higher	Minimum commission on Ready Market purchase or sale only. No minimum commission on Margin Trading System, Margin Financing System Market and Morabaha Shares Financing transaction.
5	Deliverable Futures Contract Market	3p or 0.15% of rate whichever is higher	Minimum commission on every buy and sell transaction which is not squared during the contract period.
6	Deliverable Futures Contract Market	3p or 0.15% of rate whichever is higher	Minimum commission on one side – if transaction is squared-up in Deliverable Future Contract Market either through off-setting transaction or rollover.

CVT @ 0.01% on Buy Amount i.e. Rs 10/= on Rs 100,000/=

FED @ 16% on Commission Value

CDC Sub A/C & UIN Charges First Time Rs. 2,000/= and Rs. 1,500/= Annual Renewal Charges every year. Account closing Charges Rs. 1,500/=

CDC Transactions Fee (Share Transfer to CDC Investor Account/CDC Sub Account at other Brokerage House) On market Value@ 0.01%

CDC Shares Deposit Fee Rs. 4,000/= (up to 10 Share Certificates)

CDC Shares Deposit Fee Rs. 5,000/= (above 10 Share Certificates)

CDC Right Subscription Charges @ 0.02 per Share

Courier Charges Rs. 75/=

Minimum Account Balances Requirement Rs. 25,000/=

Online Trading Terminal IT Service Charges Rs. 150/= Per Month.

CGT Tariff Charges (As per Slab attached).

Biometric Verification Charges

CGT (Capital Gain Tax)

CDC Shares Custody Charges

Signature: _____

Signature: _____

Capital Gain Tax (CGT): CGT rates on capital gains arising on Disposal of Securities listed at Pakistan Stock Exchange (“PSX”) shall be as under:

(CHANGES IN INCOME TAX ORDINANCE, 2001 WITH RESPECT TO CAPITAL GAIN TAX (CGT) FOR FISCAL YEAR 2019-20)

In light of the recent amendment in the Income Tax Ordinance, 2001 introduced vide Finance Supplementary (Second Amendment) Act, 2019, following are the changes on the subject for the year 2019-20:

Tenth Schedule:

100% increased CGT rates will be applied to all the categories of investors not appearing in Active Taxpayer List (ATL) provided by FBR.

Market	Conditions	Year 2019-20 CGT Rates	
		Investors appearing in ATL	Investors not appearing in ATL
PSX	Where the security was acquired before 1st July, 2013	0.00%	0.00%
	Securities Acquired before July 1, 2016. Where holding period of a security is twenty-four months or more but the security was acquired on or after 1st July, 2013	7.50%	15.00%
	Securities Acquired on or after July 1, 2016	15.00%	30.00%
	Cash settled derivatives traded on Stock Exchange	5.00%	10.00%
MUFAP	Where the holding period of securities more than Four	0.00%	0.00%
	Stock Funds: For individuals and corporate if Dividend receipts of the fund are more than capital gains	10.00%	20.00%
	Stock Funds: For individuals and corporate if dividend receipts of the fund are less than capital gains	12.50%	25.00%
	Other than Stock Funds. For individuals	10.00%	20.00%
	Other than Stock Funds. For Corporate	25.00%	50.00%
PMEX	Future Commodity Contracts executed at Pakistan Mercantile Exchange Limited.	5.00%	10.00%

Lahore Cantt Office:

17-Cantonment Board Shopping Plaza Tufail Road, Lahore Cantt.
Tel: 042-36652615-16, 36657575

- CGT Computation Fee: Fixed Annual Fee (Bio Annual) for local investors is charged by the NCCPL & RSL for computation and determination of CGT on the total value of transactions as per the following schedule:

Description		Rate of CGT Fee in Rupees	NCCPL		
a	Traded values less than Rs.100, 000	0	Clearing Member	Half Yearly	Through NCCPL Pay and Collect
b	Traded values from Rs.100,000 and less than Rs.5 Million	440			
c	Traded values from Rs.5 Million and less than Rs.10 Million	560			
d	Traded values from Rs.10 Million and less than Rs.50 Million	800			
e	Traded values from Rs.50 Million and less than Rs.100 Million	1,800			
f	Traded values from Rs.100 Million and less than Rs.500 Million	5,200			
g	Traded values from Rs.500 Million and less than Rs.1 Billion	20,200			
h	Traded values from Rs.1 Billion and less than Rs.5 Billion	30,200			
i	Traded values Rs.5 Billion and above	50,200			

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