

**List of the Codes for Special Tax Rates on Schedule Five**  
**Year of Assessment - 2015/2016**

<b>Code</b>	<b>Description</b>	<b>Applicable Tax Rate (%)</b>
1	Sec. 36 & 1 of Fifth Shedule	10.0
2	Sec. 43 & 7 of Fifth Schedule	10.0
3	Sec. 46 A & 41 of Fifth Schedule	10.0
4	Sec. 56 D	10.0
5	SEC 48 & 12 of Fifth schedule	10.0
6	Sec. 59 A & 30 of Fifth Schedule	10.0
7	No. 31 of Fifth Schedule	10.0
8	No. 32 of Fifth Schedule	10.0
9	PART A of Second Schedule	10.0
10	Sec. 41 & PART B of Second Schedule 5 of the Fifth Shedule	12.0
11	Sec. 46 & 10 of Fifth Schedule	12.0
12	Sec. 47 & PART B of Second Shedule 11 of Fifth Schedule	12.0
13	Sec. 48 B & 34 of Fifth Schedule	12.0
14	Sec. 51 & 17 of Fifth Schedule	12.0
15	Sec. 52 & 18 of Fifth Schedule	12.0
16	Sec. 56 & 20 of Fifth Schedule	12.0
17	Sec. 56 A & 42 of Fifth Schedule	12.0
18	Sec. 56 B & 43 of Fifth Schedule	12.0
19	Sec. 56 C & 44 of Fifth Schedule	12.0
20	Sec. 56 D	12.0
21	Sec. 58 & 22 of Fifth Schedule	12.0
22	Sec. 59 & 23 of Fifth Schedule	12.0
23	Sec. 59 B & 33 of Fifth Schedule	12.0
24	Sec. 59 C & 35 of Fifth Schedule	12.0
25	Sec. 59 E & 45 of Fifth Schedule	12.0
26	Sec.105 & 26 of Fifth Schedule	12.0
27	No. 38 of Fifth Schedule	12.0
28	No. 40 of Fifth Schedule	12.0
29	PART A of Second Schedule	12.0
30	Sec. 39 & 4 of Fifth Shedule	15.0
31	Sec. 48 & 13 of Fifth Schedule	15.0
32	No. 9 of Third Schedule	20.0
33	No. 37 of Fifth Schedule	20.0
34	Sec. 159 & 28 of Fifth Schedule	40.0
35	No. 29 of Fifth Schedule	40.0
36	50% Deduction under section 59 G	6.0
37	50% Deduction under section 59 G	14.0

<b>Code</b>	<b>Description</b>	<b>Applicable Tax Rate (%)</b>
38	10% Deduction under section 59 H	10.8
39	10% Deduction under section 59 H	25.2
40	50% Deduction under section 59 I	14.0
41	50% Deduction under section 59 J	14.0
42	10% Deduction under section 59 K	25.2
43	50% Deduction under section 59 L	6.0
44	50% Deduction under section 59 L	14.0
45	50% Deduction under section 59 L	10.0
46	50% Deduction under section 59 M	14.0
<b>50</b>	<b>Group of Companies</b>	<b>28.0</b>
97	BOI company apply concession Rates	Relevant Rate
98	BOI company apply turnover base Tax Rate	Relevant Rate
99	Rate declared by Taxpayer	Relevant Rate