

Government of Pakistan
Revenue Division
Federal Board of Revenue

Islamabad, the 02nd February, 2026.

NOTIFICATION
(Income Tax)

S.R.O. 163(I)/2026.- 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. 2392(I)/2025, dated 8th December, 2025, the Federal Board of Revenue is pleased to determine the following fair market values of immoveable properties as specified in columns (3), (4), (5) and (6) of the Table below in respect of areas of Islamabad as specified in column (2) thereof, namely:-

2. The value of residential and commercial superstructure shall be –
 - (a) Rs. 3000 per square foot if the superstructure is up to five years old; and
 - (b) Rs. 1500 per square foot if the superstructure is more than five years old.
3. Valuation of Rural Areas of Islamabad Capital Territory shall be taken as notified vide No.1-69/I(182)/DRA dated 01-07-2025 by Additional Deputy Commissioner (Revenue)/ District Collector Islamabad.
4. In case of conflict in rates of a particular area the higher of the two values shall apply.

ISLAMABAD
TABLE

Sr. No	Description	Residential open plots per Sq Yards	Residential Built-up Apartment/Flat per Sq foot	Commercial open plot per Sq Yards	Commercial built-up per Sq Foot
-1	-2	-3	-4	-5	-6
B-17					
1	Plot (With possession)	30,000	-	-	-
2	Plot (Without possession)	15,000	-	-	-
3	Flats and Apartments (Residential)	-	6,500	-	-
4	Ground Shop	-	-	-	14,444
5	Back Side Shop	-	-	-	12,222
6	Basement Shop	-	-	-	11,111
7	Other Floors Shop	-	-	-	10,000
8	Blind Basement Shop	-	-	-	3,889
9	Flat/Office (Commercial)	-	-	-	8,889
C-14					
1	-	30,000	-	-	-
C-15					
1	-	25,000	-	-	-
C-16					
1	-	20,000	-	-	-
D-12					
1	Open Plot	130000	-	-	-
2	Flats and Apartments (Residential)	-	15,000	-	-
3	Ground Shop	-	-	-	25,000
4	Back Side Shop	-	-	-	17,000
5	Basement Shop	-	-	-	5,000
6	Other Floors Shop	-	-	-	12,000
7	Blind Basement Shop	-	-	-	3,000

8	Flat/Office (Commercial)	-	-	-	13,000
D-13					
1	Open Plot	16,000	-	-	-
E-7					
1	Open Plot	225,000	-	-	-
2	Ground Shop	-	-	-	100,000
3	Back Side Shop	-	-	-	50,000
4	Basement Shop	-	-	-	28,000
5	Other Floors Shop	-	-	-	20,000
6	Blind Basement Shop	-	-	-	10,000
7	Flat/Office (Commercial)	-	-	-	20,000
E-11					
1	Open Plot E-11/1-2	70,000	-	-	-
2	Open Plot E-11/3-4	100,000	-	-	-
3	Flats and Apartments E-11/2-3, Margalla Hills-I (Residential)	-	-	-	-
4	Flats and Apartments (Others)	-	10,000	-	-
5	Ground Shop	-	-	-	23,333
6	Back Side Shop	-	-	-	20,000
7	Basement Shop	-	-	-	13,333
8	Other Floors Shop	-	-	-	5,000
9	Blind Basement Shop	-	-	-	3,000
10	Flat/Office (Commercial)	-	-	-	12,000
E-12					
1	Open Plot	56,000	-	-	-
F-6/F-7 including Kohsar Market					
1	Open Plot	210,000	-	-	-
Markaz					
1	Ground Shop	-	-	-	100,000
2	Back Side Shop	-	-	-	80,000
3	Basement Shop	-	-	-	56,000
4	Other Floors Shop	-	-	-	40,000
5	Blind Basement Shop	-	-	-	18,000
6	Flat/Office (Commercial)	-	-	-	30,000
Class-III Shopping Center					
1	Ground Shop	-	-	-	42,000
2	Back Side Shop	-	-	-	31,500
3	Basement Shop	-	-	-	18,900
4	Other Floors Shop	-	-	-	15,750
5	Blind Basement Shop	-	-	-	8,400
6	Flat/Office (Commercial)	-	-	-	18,900
F-8					
1	Open Plot	200,000	-	-	-
2	Flats and Apartments F-8 (Residential)	-	25,000	-	-
3	Flats and Apartments Centaurus (Residential)	-	35,000	-	-
Markaz					
1	Ground Shop	-	-	-	50,000
2	Back Side Shop	-	-	-	35,000
3	Basement Shop	-	-	-	30,000

4	Other Floors Shop	-	-	-	12,000
5	Blind Basement Shop	-	-	-	5,333
6	Flat/Office (Commercial)	-	-	-	12,000
7	Centaurus Shops	-	-	-	100,000
	Class-III Shopping Center	-	-	-	-
1	Ground Shop	-	-	-	42,000
2	Back Side Shop	-	-	-	31,500
3	Basement Shop	-	-	-	18,900
4	Other Floors Shop	-	-	-	15,750
5	Blind Basement Shop	-	-	-	8,400
6	Flat/Office (Commercial)	-	-	-	18,900
F-10/F-11					
1	Open Plot F-10	175,000		-	-
2	Open Plot F-11	160,000			
3	Flats and Apartments Sukh Cheyn (Residential)	-	25,000	-	-
4	Flats and Apartments Silver Oaks (Residential)	-	22,500	-	-
5	Flats and Apartments Garden (Residential)	-	32,000	-	-
6	Flats and Apartments Park One (Residential)	-	22,500	-	-
7	Flats and Apartments(Residential) Others	-	12,500	-	-
	Markaz	-	-	-	-
1	Ground Shop	-	-	-	50,000
2	Back Side Shop	-	-	-	46,000
3	Basement Shop	-	-	-	18,000
4	Other Floors Shop	-	-	-	12,000
5	Blind Basement Shop	-	-	-	6,667
6	Flat/Office (Commercial)	-	-	-	13,333
	Class-III Shopping Center	-	-	-	-
1	Ground Shop	-	-	-	25,200
2	Back Side Shop	-	-	-	21,000
3	Basement Shop	-	-	-	11,199
4	Other Floors Shop	-	-	-	10,500
5	Blind Basement Shop	-	-	-	5,600
6	Flat/Office (Commercial)				12,600
F-14 (Non Possession)					
1	Open Plots	25,000	-	-	-
F-15 (With Possession)					
1	Open Plots	20,000	-	-	-
F-15 (Without Possession)					
1	Open Plots	12,500			
F-17 (Without Possession)					
1	Open Plots	12,000			

F-17					
1	F-17 MPCHS	25,000	-	80,000	-
2	F-17 TNT	25,000	-	80,000	-
3	Flats and Apartments (Residential)	-	7,500	-	-
4	Ground Shop	-	-	-	14,444
5	Back Side Shop	-	-	-	12,222
6	Basement Shop	-	-	-	11,111
7	Other Floors Shop	-	-	-	10,000
8	Blind Basement Shop	-	-	-	3,889
9	Flat/Office (Commercial)	-	-	-	8,889
G-5					
1	Flats and Apartments (Residential)	-	50,000	-	-
2	Ground Shop	-	-	-	60,000
3	Back Side Shop	-	-	-	45,000
4	Basement Shop	-	-	-	20,000
5	Other Floors Shop	-	-	-	15,000
6	Blind Basement Shop	-	-	-	8,000
7	Flat/Office (Commercial)	-	-	-	15,000
G-6					
1	G-6/1-2	140,000	-	-	-
2	G-6/3-4	180,000	-	-	-
I & T Center / Abpara					
1	Ground Shop	-	-	-	40,000
2	Back Side Shop	-	-	-	25,000
3	Basement Shop	-	-	-	12,000
4	Other Floors Shop	-	-	-	12,000
5	Blind Basement Shop	-	-	-	7,500
6	Flat/Office (Commercial)	-	-	-	12,000
Melody G-6 Markaz					
1	Ground Shop	-	-	-	60,000
2	Back Side Shop	-	-	-	45,000
3	Basement Shop	-	-	-	20,000
4	Other Floors Shop	-	-	-	15,000
5	Blind Basement Shop	-	-	-	8,000
6	Flat/Office (Commercial)	-	-	-	15,000
Class-III Shopping Center					
1	Ground Shop	-	-	-	25,000
2	Back Side Shop	-	-	-	22,000
3	Basement Shop	-	-	-	11,000
4	Other Floors Shop	-	-	-	11,000
5	Blind Basement Shop	-	-	-	6,666
6	Flat/Office (Commercial)	-	-	-	12,000
G-7					
1	Open Plots / Apartment / Flat	120,000	-	-	-
I & T Center					
1	Ground Shop	-	-	-	30,000
2	Back Side Shop	-	-	-	28,000
3	Basement Shop	-	-	-	13,000

4	Other Floors Shop	-	-	-	10,000
5	Blind Basement Shop	-	-	-	6,000
6	Flat/Office (Commercial)	-	-	-	8,000
G-7 Markaz					
1	Ground Shop	-	-	-	45,000
2	Back Side Shop	-	-	-	32,000
3	Basement Shop	-	-	-	16,000
4	Other Floors Shop	-	-	-	8,000
5	Blind Basement Shop	-	-	-	12,000
6	Flat/Office (Commercial)	-	-	-	8,000
Class-III Shopping Center					
1	Ground Shop	-	-	-	25,000
2	Back Side Shop	-	-	-	22,000
3	Basement Shop	-	-	-	11,000
4	Other Floors Shop	-	-	-	11,000
5	Blind Basement Shop	-	-	-	6,666
6	Flat/Office (Commercial)	-	-	-	8,000
G-8					
1	Open Plots / Apartment / Flat	120,000	-	-	
I & T Center					
1	Ground Shop	-	-	-	29,400
2	Back Side Shop	-	-	-	26,250
3	Basement Shop	-	-	-	12,600
4	Other Floors Shop	-	-	-	12,600
5	Blind Basement Shop	-	-	-	6,300
6	Flat/Office (Commercial)	-	-	-	15,750
G-8 Markaz					
1	Ground Shop	-	-	-	60,000
2	Back Side Shop	-	-	-	30,000
3	Basement Shop	-	-	-	17,000
4	Other Floors Shop	-	-	-	12,000
5	Blind Basement Shop	-	-	-	6,000
6	Flat/Office (Commercial)	-	-	-	12,000
Class-III Shopping Center					
1	Ground Shop	-	-	-	25,000
2	Back Side Shop	-	-	-	22,000
3	Basement Shop	-	-	-	11,000
4	Other Floors Shop	-	-	-	11,000
5	Blind Basement Shop	-	-	-	6,666
6	Flat/Office (Commercial)	-	-	-	12,000
G-9					
1	Open Plots / Apartment / Flat	130,000	-	-	-
I & T Center					
1	Ground Shop	-	-	-	30,000
2	Back Side Shop	-	-	-	22,000
3	Basement Shop	-	-	-	11,000
4	Other Floors Shop	-	-	-	11,000
5	Blind Basement Shop	-	-	-	6,666
6	Flat/Office (Commercial)	-	-	-	12,000
G-9 Markaz					

1	Ground Shop	-	-	-	60,000
2	Back Side Shop	-	-	-	35,000
3	Basement Shop	-	-	-	16,000
4	Other Floors Shop	-	-	-	11,000
5	Blind Basement Shop	-	-	-	6,000
6	Flat/Office (Commercial)	-	-	-	12,000
	Class-III Shopping Center	-	-	-	-
1	Ground Shop	-	-	-	24,000
2	Back Side Shop	-	-	-	-
3	Basement Shop	-	-	-	11,000
4	Other Floors Shop	-	-	-	10,000
5	Blind Basement Shop	-	-	-	4,000
6	Flat/Office (Commercial)	-	-	-	13,000
G-10					
1	Open Plots / Apartment / Flat	125,000	-	-	-
2	Veranda Executive Heights	-	12,000	-	-
	I & T Center	-	-	-	-
1	Ground Shop	-	-	-	25,000
2	Back Side Shop	-	-	-	20,000
3	Basement Shop	-	-	-	11,000
4	Other Floors Shop	-	-	-	11,000
5	Blind Basement Shop	-	-	-	6,666
6	Flat/Office (Commercial)	-	-	-	13,000
	G-10 Markaz	-	-	-	-
1	Ground Shop	-	-	-	45,000
2	Back Side Shop	-	-	-	30,000
3	Basement Shop	-	-	-	15,000
4	Other Floors Shop	-	-	-	10,000
5	Blind Basement Shop	-	-	-	6,666
6	Flat/Office (Commercial)	-	-	-	13,000
	Class-III Shopping Center	-	-	-	-
1	Ground Shop	-	-	-	24,000
2	Back Side Shop	-	-	-	-
3	Basement Shop	-	-	-	11,000
4	Other Floors Shop	-	-	-	10,000
5	Blind Basement Shop	-	-	-	4,167
6	Flat/Office (Commercial)	-	-	-	11,000
G-11					
1	Open Plots / Apartment / Flat	125,000	-	-	-
2	Warda Hamna, Arch, Deans and 101 center apartments	-	12,000	-	-
	I & T Center	-	-	-	-
1	Ground Shop	-	-	-	24,000
2	Back Side Shop	-	-	-	20,000
3	Basement Shop	-	-	-	12,000
4	Other Floors Shop	-	-	-	11,000
5	Blind Basement Shop	-	-	-	6,666
6	Flat/Office (Commercial)	-	-	-	13,000
	G-11 Markaz	-	-	-	-

1	Ground Shop	-	-	-	50,000
2	Back Side Shop	-	-	-	
3	Basement Shop	-	-	-	15,000
4	Other Floors Shop	-	-	-	11,000
5	Blind Basement Shop	-	-	-	8,334
6	Flat/Office (Commercial)	-	-	-	13,000
	Class-III Shopping Center	-	-	-	
1	Ground Shop	-	-	-	24,000
2	Back Side Shop	-	-	-	
3	Basement Shop	-	-	-	12,000
4	Other Floors Shop	-	-	-	11,000
5	Blind Basement Shop	-	-	-	4,167
6	Flat/Office (Commercial)	-	-	-	11,000
G-13					
1	Open Plots	100,000		-	-
2	G-13 Life Style Residency	-	8,000	-	-
	G-13 Markaz	-	-	-	
1	Ground Shop	-	-	-	30,000
2	Back Side Shop	-	-	-	
3	Basement Shop	-	-	-	13,000
4	Other Floors Shop	-	-	-	11,000
5	Blind Basement Shop	-	-	-	8,334
6	Flat/Office (Commercial)	-	-	-	12,000
G-14					
	G-14/1	45,000		-	-
	G-14/2-3	50,000		-	-
	G-14/4	90,000		-	-
	Flat/Apartment	-	8,000	-	-
	G-14 Markaz	-	-	-	
1	Ground Shop	-	-	-	30,000
2	Back Side Shop	-	-	-	
3	Basement Shop	-	-	-	14,000
4	Other Floors Shop	-	-	-	11,000
5	Blind Basement Shop	-	-	-	7,000
6	Flat/Office (Commercial)	-	-	-	12,000
G-15					
1	Open Plots	25,000		-	-
2	Open Plots (without possession)	10,000			
3	Flat/Apartment	-	4,000	-	-
	G-15 Markaz	-	-	-	
1	Ground Shop	-	-	-	25,556
2	Back Side Shop	-	-	-	
3	Basement Shop	-	-	-	11,111
4	Other Floors Shop	-	-	-	8,333
5	Blind Basement Shop	-	-	-	5,000
6	Flat/Office (Commercial)	-	-	-	4,000
G-16					
1	Open Plots	15,000		-	-
2	Open Plots (without possession)	6,000			
3	Flat/Apartment	-	4,000	-	-


G-17					
1	Open Plots	25,000	-	-	-
I-8					
1	Open Plots	140,000		-	-
2	Apartment / Flat Other than I-8 Markaz	-	10,000	-	-
	I-8 Markaz	-	-	-	
1	Ground Shop	-	-	-	80,000
2	Back Side Shop	-	-	-	30,000
3	Basement Shop	-	-	-	20,833
4	Other Floors Shop	-	-	-	13,800
5	Blind Basement Shop	-	-	-	18,000
6	Flat/Office (Commercial)	-	-	-	13,800
	Class-III Shopping Center	-	-	-	
1	Ground Shop	-	-	-	16,000
2	Back Side Shop	-	-	-	14,000
3	Basement Shop	-	-	-	6,944
4	Other Floors Shop	-	-	-	8,333
5	Blind Basement Shop	-	-	-	2,778
6	Flat/Office (Commercial)	-	-	-	
I-9					
1	Open Plots	60,000		-	-
2	Apartment / Flat	-	-	-	-
	I-9 Markaz	-	-	-	
1	Ground Shop	-	-	-	20,100
2	Back Side Shop	-	-	-	18,000
3	Basement Shop	-	-	-	10,811
4	Other Floors Shop	-	-	-	8,333
5	Blind Basement Shop	-	-	-	2,778
6	Flat/Office (Commercial)	-	-	-	8,333
	Class-III Shopping Center	-	-	-	-
1	Ground Shop	-	-	-	16,000
2	Back Side Shop	-	-	-	14,000
3	Basement Shop	-	-	-	6,944
4	Other Floors Shop	-	-	-	8,333
5	Blind Basement Shop	-	-	-	2,778
6	Flat/Office (Commercial)	-	-	-	9,266
I-10					
1	Open Plots	70,000		-	-
2	Apartment / Flat	-	-	-	-
	I-10 Markaz	-	-	-	
1	Ground Shop	-	-	-	20,000
2	Back Side Shop	-	-	-	18,000
3	Basement Shop	-	-	-	11,111
4	Other Floors Shop	-	-	-	5,556
5	Blind Basement Shop	-	-	-	8,333
6	Flat/Office (Commercial)	-	-	-	7,722
	Class-III Shopping Center	-	-	-	
1	Ground Shop	-	-	-	16,000
2	Back Side Shop	-	-	-	14,000

3	Basement Shop	-	-	-	6,944
4	Other Floors Shop	-	-	-	8,333
5	Blind Basement Shop	-	-	-	2,778
6	Flat/Office (Commercial)	-	-	-	9,266
I-11					
1	Open Plots	40,000	-	-	-
2	Apartment / Flat	-	-	-	-
	Fruit Vegetable Market I-11/3 & I-11/4 Timber Market	-	-	200,000	-
I-12 Non-Developed					
	Open Plots	31,250	-	-	-
I-14					
1	Open Plots	40,000	-	-	-
I-15 Non-Developed					
1	Open Plots	20,000	-	-	-
I-16					
1	Open Plots	27,000	-	-	-
PAF Fazia Tarnol					
1	Open Plots	25,000	-	-	-
Gandhara City					
1	Open Plots	15,000	-	-	-
2	CDECHS E-16, E-17	15,000	-	-	-
Ghuri Town					
1	Open Plots	20,000	-	-	-
			-	-	-
Humak Town					
1	Open Plots	5,000	-	-	-
Rawat					
1	Open Plots	12,500	-	-	-
CDA Enclave					
1	CDA Enclave-I	45,000	-	-	-
2	CDA Enclave-II	40,000	-	-	-
3	CDA Enclave-III	44,000	-	-	-
Margallah Town					
1	Open Plots	55,000	-	-	-
Green Enclave					
1	Open Plots	12,000	-	-	-
Chatta Bakhtawar Park Road					
1	Open Plots	20,000	-	-	-
Chak Shahzad					
1	Open Plots	50,000	-	-	-
Banigala					
1	Open Plots	35,000	-	-	-
Lak View Street (Bani Gala)					
1	Open Plots	50,000	-	-	-
Park View					
1	Open Plots	35,000	-	70,000	-
2	Apartment / Flat	-	8,000	-	-

Pakistan Town					
1	Open Plots	18,000		-	-
PWD Housing Society					
1	Open Plots	35,000		-	-
Tarlai					
1	Open Plots	15,000	-	-	-
Khanna					
1	Open Plots	15,000	-	-	-
Jinnah Garden with possession					
1	Open Plots	20,000	-	40,000	-
Jinnah Garden without possession					
1	Open Plots	8,000	-	-	-
River Garden					
1	Open Plots	20,000	-	-	-
Naval Anchorage					
1	Open Plots	40,000	-	-	-
Zaraj Housing					
1	Open Plots	25,000	-	100,000	-
Margalla Enclave					
1	Open Plots	55,000		65,000	
Margalla Orchard					
1	Open Plots	30,000		31,500	
Gulberg Residencia					
1	Open Plots With Possession	19,000	6,000	90,000	-
2	Open Plots Without Possession	5,000	-	-	-
3	Class II Shopping center			35,000	
Bahria Enclave					
1	Sector A,B,C	50,000	-	-	-
2	Sector C1,F,G	40,000	-	-	-
3	Sector G,H,L,M	40,000	-	-	-
Blue Area (Jinnah Avenue)					
1	Ground Floor Shop	-	-	-	100,000
2	Mezzanine Floor (Flat/Office)	-	-	-	41,667
3	1st Floor (Flat)	-	-	-	33,333
2	2nd Floor (Flat)	-	-	-	33,333
4	Other Floors	-	-	-	30,000
5	Blind Basement	-	-	-	16,667
Blue Area (Fazal-e-Haq Road)					
1	Ground Floor Shop	-	-	-	50,000
2	Mezzanine Floor (Flat/Office)	-	-	-	20,000
3	1st Floor (Flat)	-	-	-	18,000
2	2nd Floor (Flat)	-	-	-	18,000
4	Other Floors	-	-	-	16,000
5	Blind Basement	-	-	-	8,000
New Blue Area (G-9/F-9,G8/F8))					
1	Apartment/Flats (Developed)	-			
2	Ground Floor Shop	-			150,000

3	Mezzanine Floor (Flat/Office)	-			
2	1st Floor (Flat)	-			50,000
4	2nd Floor (Flat)	-			50,000
5	Other Floors	-			40,000
6	Blind Basement	-			
Agro/Poultry/Vegetable Farm (Value Per Kanal/500 Square Yards)					
1	ChakShahzad	12,000,000	-	-	-
2	Tarlai	5,500,000	-	-	-
3	Naval Farms	6,500,000	-	-	-
2	CDA Orchard Scheme	14,000,000	-	-	-
4	F&V Sihala Farms	2,100,000	-	-	-
5	Gulberg Green With possession	16,000/Sq yd.	8,000	100,000/Sq yd.	
6	Gulberg Green Without possession	8,000			
Industrial (Value Per Kanal)					
1	I-9	11,000,000	-	-	-
2	I-10	11,000,000	-	-	-
3	Kahuta Triangle	8,000,000	-	-	-

File No. 2(15)R&S/2024


(Muhammad Amin Qureshi)
 Secretary (Rules & SROs)