

**Government of Pakistan**  
**Revenue Division**  
**Federal Board of Revenue**  
\*\*\*\*\*

Islamabad, the 16th April, 2026.

**NOTIFICATION**  
**(Income Tax)**

**S.R.O. 644(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. 163(I)/2026, dated 2nd February, 2026, and S.R.O. 332(I)/2026 dated 24th February, 2026, 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. 2500 per square foot if the superstructure is up to five years old; and
  - (b) Rs. 1200 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.

**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>B-17</b>					
1	Plot (With possession)	21,000	-	-	-
2	Plot (Without possession)	10,500	-	-	-
3	Flats and Apartments (Residential)	-	4,550	-	-
4	Ground Shop	-	-	-	10,111
5	Back Side Shop	-	-	-	8,555
6	Basement Shop	-	-	-	7,778
7	Other Floors Shop	-	-	-	7,000
8	Blind Basement Shop	-	-	-	2,722
9	Flat/Office (Commercial)	-	-	-	6,222
<b>C-14</b>					
1	-	21,000	-	-	-
<b>C-15</b>					
1	-	17,500	-	-	-
<b>C-16</b>					
1	-	14,000	-	-	-
<b>D-12</b>					
1	Open Plot	91000	-	-	-
2	Flats and Apartments (Residential)	-	10,500	-	-
3	Ground Shop	-	-	-	17,500
4	Back Side Shop	-	-	-	11,900
5	Basement Shop	-	-	-	3,500
6	Other Floors Shop	-	-	-	8,400
7	Blind Basement Shop	-	-	-	2,100
8	Flat/Office (Commercial)	-	-	-	9,100
<b>D-13</b>					
1	Open Plot	11,200	-	-	-

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	39,200	-	-	-
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
	<b>Class-III Shopping Center</b>	-	-	-	-
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	-	-
	<b>Markaz</b>	-	-	-	-
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
	<b>Class-III Shopping Center</b>	-	-	-	-

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
<b>F-10/F-11</b>					
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	-	-
	<b>Markaz</b>	-	-	-	-
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
	<b>Class-III Shopping Center</b>	-	-	-	-
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
<b>F-14 (Non Possession)</b>					
1	Open Plots	25,000	-	-	-
<b>F-15 (With Possession)</b>					
1	Open Plots	14,000	-	-	-
<b>F-15 (Without Possession)</b>					
1	Open Plots	12,500			
<b>F-17 (Without Possession)</b>					
1	Open Plots	12,000			
<b>F-17</b>					
1	F-17 MPCHS	17,500	-	56,000	-
2	F-17 TNT	17,500	-	56,000	-
3	Flats and Apartments (Residential)	-	5,250	-	-
4	Ground Shop	-	-	-	10,111
5	Back Side Shop	-	-	-	8,555
6	Basement Shop	-	-	-	7,778
7	Other Floors Shop	-	-	-	7,000

8	Blind Basement Shop	-	-	-	2,722
9	Flat/Office (Commercial)	-	-	-	6,222
<b>G-5</b>					
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
<b>G-6</b>					
1	G-6/1-2	140,000	-	-	-
2	G-6/3-4	180,000	-	-	-
<b>I &amp; T Center / Abpara</b>					
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
<b>Melody G-6 Markaz</b>					
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
<b>Class-III Shopping Center</b>					
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
<b>G-7</b>					
1	Open Plots / Apartment / Flat	120,000	-	-	-
<b>I &amp; T Center</b>					
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
<b>G-7 Markaz</b>					
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
<b>Class-III Shopping Center</b>					
		-	-	-	-

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
<b>G-8</b>					
1	Open Plots / Apartment / Flat	120,000	-	-	
<b>I &amp; T Center</b>					
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
<b>G-8 Markaz</b>					
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
<b>Class-III Shopping Center</b>					
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
<b>G-9</b>					
1	Open Plots / Apartment / Flat	130,000	-	-	-
<b>I &amp; T Center</b>					
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
<b>G-9 Markaz</b>					
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
<b>Class-III Shopping Center</b>					
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	-	-
	<b>I &amp; T Center</b>	-	-	-	-
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
	<b>G-10 Markaz</b>	-	-	-	-
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
	<b>Class-III Shopping Center</b>	-	-	-	-
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	-	-
	<b>I &amp; T Center</b>	-	-	-	-
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
	<b>G-11 Markaz</b>	-	-	-	-
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
	<b>Class-III Shopping Center</b>	-	-	-	-
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	70,000	-	-	-
2	G-13 Life Style Residency	-	5,600	-	-
	<b>G-13 Markaz</b>	-	-	-	-

1	Ground Shop	-	-	-	21,000
2	Back Side Shop	-	-	-	-
3	Basement Shop	-	-	-	9,100
4	Other Floors Shop	-	-	-	7,700
5	Blind Basement Shop	-	-	-	5,834
6	Flat/Office (Commercial)	-	-	-	8,400
<b>G-14</b>					
	G-14/1	31,500		-	-
	G-14/2-3	35,000		-	-
	G-14/4	63,000		-	-
	Flat/Apartment	-	5,600	-	-
	<b>G-14 Markaz</b>	-	-	-	-
1	Ground Shop	-	-	-	21,000
2	Back Side Shop	-	-	-	-
3	Basement Shop	-	-	-	9,800
4	Other Floors Shop	-	-	-	7,700
5	Blind Basement Shop	-	-	-	4,900
6	Flat/Office (Commercial)	-	-	-	8,400
<b>G-15</b>					
1	Open Plots	17,500		-	-
2	Open Plots (without possession)	7,000			
3	Flat/Apartment	-	2,800	-	-
	<b>G-15 Markaz</b>	-	-	-	-
1	Ground Shop	-	-	-	17,889
2	Back Side Shop	-	-	-	-
3	Basement Shop	-	-	-	7,778
4	Other Floors Shop	-	-	-	5,833
5	Blind Basement Shop	-	-	-	3,500
6	Flat/Office (Commercial)	-	-	-	2,800
<b>G-16</b>					
1	Open Plots	10,500		-	-
2	Open Plots (without possession)	6,000			
3	Flat/Apartment	-	2,800	-	-
<b>G-17</b>					
1	Open Plots	17,500		-	-
<b>I-8</b>					
1	Open Plots	140,000		-	-
2	Apartment / Flat Other than I-8 Markaz	-	10,000	-	-
	<b>I-8 Markaz</b>	-	-	-	-
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
	<b>Class-III Shopping Center</b>	-	-	-	-
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	-	-	-	-
	<b>I-9 Markaz</b>	-	-	-	-
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
	<b>Class-III Shopping Center</b>	-	-	-	-
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	-	-	-	-
	<b>I-10 Markaz</b>	-	-	-	-
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
	<b>Class-III Shopping Center</b>	-	-	-	-
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	28,000		-	-
2	Apartment / Flat	-	-	-	-
3	<b>Fruit Vegetable Market I-11/3 &amp; I-11/4 Timber Market</b>	-	-	140,000	-
I-12 Non-Developed					
1	Open Plots	31,250		-	-
I-14					
1	Open Plots	28,000		-	-
I-15 Non-Developed					
1	Open Plots	20,000		-	-
I-16					
1	Open Plots	18,900		-	-
PAF Fazia Tarnol					
1	Open Plots	17,500		-	-

<b>Gandhara City</b>					
1	Open Plots	10,500	-	-	-
2	CDECHS E-16, E-17	10,500	-	-	-
<b>Ghourri Town</b>					
1	Open Plots	20,000	-	-	-
			-	-	-
<b>Humak Town</b>					
1	Open Plots	3,500	-	-	-
<b>Rawat</b>					
1	Open Plots	8,750	-	-	-
<b>CDA Enclave</b>					
1	CDA Enclave-I	31,500	-	-	-
2	CDA Enclave-II	28,000	-	-	-
3	CDA Enclave-III	30,800	-	-	-
<b>Margallah Town</b>					
1	Open Plots	38,500	-	-	-
<b>Green Enclave</b>					
1	Open Plots	8,400	-	-	-
<b>Chatta Bakhtawar Park Road</b>					
1	Open Plots	14,000	-	-	-
<b>Chak Shahzad</b>					
1	Open Plots	35,000	-	-	-
<b>Banigala</b>					
1	Open Plots	24,500	-	-	-
<b>Lak View Street (Bani Gala)</b>					
1	Open Plots	35,000	-	-	-
<b>Park View</b>					
1	Open Plots	24,500		49,000	-
2	Apartment / Flat		5,600		
<b>Pakistan Town</b>					
1	Open Plots	18,000		-	-
<b>PWD Housing Soccity</b>					
1	Open Plots	35,000		-	-
<b>Tarlai</b>					
1	Open Plots	15,000	-	-	-
<b>Khanna</b>					
1	Open Plots	15,000	-	-	-
<b>Jinnah Garden with possession</b>					
1	Open Plots	14,000	-	28,000	-
<b>Jinnah Garden without possession</b>					
1	Open Plots	8,000	-	-	-
<b>River Garden</b>					
1	Open Plots	14,000	-	-	-

<b>Naval Anchorage</b>					
1	Open Plots with possession	17,000	-	11,710	-
2	Open Plots Without Possession	6,800	-	6,800	-
<b>Zaraj Housing</b>					
1	Open Plots	17,500	-	70,000	-
<b>Margalla Enclave</b>					
1	Open Plots	38,500		45,500	
<b>Margalla Orchard</b>					
1	Open Plots	21,000		22,050	
<b>Gulberg Residencia</b>					
1	Open Plots With Possession	13,300	4,200	63,000	-
2	Open Plots Without Possession	5,000	-	-	-
3	Class II Shopping center			24,500	
<b>Bahria Enclave</b>					
1	Sector A,B,C	35,000	-	-	-
2	Sector C1,F,G	28,000	-	-	-
3	Sector G,H,L,M	28,000	-	-	-
<b>Blue Area (Jinnah Avenue)</b>					
1	Ground Floor Shop	-	-	-	100,000
2	Mezzanine Floor (Flat/Office)	-	-	-	41,667
3	1st Floor (Flat)	-	-	-	33,333
4	2nd Floor (Flat)	-	-	-	33,333
5	Other Floors	-	-	-	30,000
6	Blind Basement	-	-	-	16,667
<b>Blue Area (Fazal-e-Haq Road)</b>					
1	Ground Floor Shop	-	-	-	50,000
2	Mezzanine Floor (Flat/Office)	-	-	-	20,000
3	1st Floor (Flat)	-	-	-	18,000
4	2nd Floor (Flat)	-	-	-	18,000
5	Other Floors	-	-	-	16,000
6	Blind Basement	-	-	-	8,000
<b>New Blue Area (G-9/F-9,G8/F8)</b>					
1	Apartment/Flats (Developed)	-			
2	Ground Floor Shop	-			105,000
3	Mezzanine Floor (Flat/Office)	-			
4	1st Floor (Flat)	-			35,000
5	2nd Floor (Flat)	-			35,000
6	Other Floors	-			28,000
7	Blind Basement	-			


**Agro/Poultry/Vegetable Farm (Value Per Kanal/500 Square Yards)**

1	ChakShahzad	8,400,000	-	-	-
2	Tarlai	3,850,000	-	-	-
3	Naval Farms with possession	1,700,000	-	-	-
4	Naval Farms without possession	680,000			
5	CDA Orchard Scheme	9,800,000	-	-	-
6	F&V Sihala Farms	1,470,000	-	-	-
7	Gulberg Green With possession	11,200/Sq yd.	5,600	70,000/Sq yd.	
8	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)