

# CORPORATE TAX RATES 2026-2027

## 1. Main Corporate Entities

Type of Company / Entity	Regular Rate	Conditional Rate*
Listed Companies (≥10% shares via IPO)	22.5%	20%
Other Listed Companies	25%	22.5%
Non-Listed Companies	27.5%	25%
Listed Banks, Insurance & FIs	37.5%	N/A
Non-Listed Banks, Insurance & FIs	40%	N/A
Listed Mobile Phone Operators	40%	N/A
Non-Listed Mobile Phone Operators	45%	N/A
Tobacco Product Manufacturers	45%	N/A

## 2. Special Institutions & Others

Type of Taxpayer	Applicable Tax Rate
Private Universities, Medical/Dental/Engineering Colleges	5%
Registered Cooperative Societies	20%
Trusts, Associations of Persons & Firms	27.5%
Other Taxpayers (Excl. companies & non-resident BD)	30%

### \* Mandatory Requirement for Reduced Rates

To qualify for reduced rates (**20%** or **25%**), companies must conduct **ALL** income receipts and expense payments through **Banking Channels (Bank Transfers)** during the income year. Non-compliance results in the application of the regular tax rate.