

SEVENTH SCHEDULE

(See section 462 and 469)

TABLE OF FEES TO BE PAID TO THE REGISTRAR AND THE COMMISSION

Item	For submission of documents electronically Rs.	For submission of documents in physical form Rs.
I. By a company having a share capital:-		
¹ [(1) For registration of a company whose nominal share capital does not exceed 100,000 rupees, a fee of	2,200	5,000
(2) For registration of a company whose nominal share capital exceeds 100,000 rupees, the additional fee to be determined according to the amount of nominal share capital as follows, namely—		
(i) For every 100,000 rupees of nominal share capital or part of 100,000 rupees, up to 5,000,000,000 rupees, a fees of	700	700
(ii) For every 100,000 rupees of nominal share capital or part of 100,000 rupees after the first 5,000,000,000 rupees, up to any amount of fee of ...: Provided that a company which is wholly owned by the Federal Government and has been notified by the Federal Government in the official Gazette for exemption from paying fee shall be charged a fee of Rs. 10,000: Provided further that the fee payable at the time of registration of company shall not exceed forty million rupees in case of electronic submission and fifty million rupees in case of physical submission. Provided also that the fee mentioned in sub-item (1) and sub-item (2) shall be increased by 10% after the lapse of one year from the date of this notification.	165	165

¹ Substituted *sub-item (1), (2) and (3) vide SRO No. 500(I)/2023 dated 20th April, 2023.*

<p>(3) For registration of an increase in the share capital made after the first registration of the company, an amount equal to the difference between the amount which would have been payable on registration of the company by reference to its capital as increased and the amount which would have been payable by reference to its capital immediately before the increase, calculated at the rates given under sub-item (2):</p> <p>Provided that increase in fee by 10% as mentioned in third proviso of sub-item (2) shall not be applicable to enhancement of capital fee:</p> <p>Provided further that no such fee shall be applicable on registration of an increase in authorized share capital of a transferee company after merger consequent to sanction of application for compromises, arrangements or reconstruction for merger of companies by the Commission pursuant to Section 279 to 282 or section 284 of the Act, to the extent of aggregate of authorized capital of the transferor and transferee companies.</p> <p>Explanation.—For the purpose of calculation of fee for registration of an increase in the share capital of the company which has shifted from physical mode of filing to electronic mode of filing, the difference of fee shall be calculated on the basis of the rates applicable for electronic submission on the amount of capital before and after such increase:</p> <p>Provided further that where a company to be formed has been notified by the Federal Government in the official Gazette to be wholly owned by it, a fee of Rs.10,000/- shall be charged irrespective of amount of share capital.]</p>		
<p>(4) For conversion of any existing company not having share capital into a company having a share capital, the same fee as is charged for registration of a new company having share capital.</p>		
<p>²[(5) For filing, registering or recording any document notifying particulars relating to a mortgage or charge or pledge or other interest created by a company, or any modification therein or satisfaction thereof, a fee of....</p>	11,000	15,000]
<p>(6) For filing, registering or recording the particulars relating to satisfaction of mortgage or charge or pledge beyond the period prescribed under section 109 but not exceeding one year, a fee of</p>	11,000	16,500

² Substituted sub-item (5) vide SRO No. 500(I)/2023 dated 20th April, 2023.

(7) For filing, registering or recording the particulars relating to satisfaction of mortgage or charge or pledge beyond one year of the period prescribed under section 109, a fee of ...	16,500	24,750
³ [(7A) For filing, registering or recording any document notifying particulars relating to a scheme of amalgamation and allied documents prescribed under section 284, the following fee to be determined in accordance with the classification of the transferee company given in the Third Schedule to this Act namely:-		
Small Sized Company	100,000	200,000
Public Sector Company, as defined in the Act, directly or indirectly wholly owned by Federal Government	50,000	100,000
Any other Public Sector Company	100,000	200,000
Medium Sized Company	250,000	500,000
Large Sized Company	350,000	700,000
Public Interest Company, excluding Public Sector Company	500,000	1,000,000]
⁴ [(8) For filing, registering or recording any document other than that at sub-items (5), (6), (7) and (7A) above, required to be filed, registered or recorded under the Act or making a record of any fact under the Act, a fee of Provided that the aforesaid fee shall be increased by 10% after the lapse of one year from the date of this notification.	1,000	1,500]
II. By a company limited by guarantee and not having a share capital, other than a company registered under a licence granted under section 42.		
⁵ [(1) For registration of a new company, a fee of (2) For conversion of any existing company having a share capital into a company limited by guarantee, the same fee as is charged for registration a new company in terms of sub-item (1). (3) Companies limited by guarantee and having share capital shall be charged registration fee as mentioned at item I above.	22,000	33,000]
⁶ [(4) For filing, registering or recording any document notifying particulars relating to a mortgage or charge or pledge or other	11,000	15,000]

³ Inserted (7A) vide SRO No. 980(I)/2022 dated 4th July, 2022

⁴ Substituted sub-item (8) vide SRO No. 500(I)/2023 dated 20th April, 2023.

⁵ Substituted sub-items (1) vide SRO No. 808(I)/2021 dated 28th June, 2021.

⁶ Substituted sub-item (4) vide SRO No. 500(I)/2023 dated 20th April, 2023.

interest created by a company, or any modification therein or satisfaction thereof, a fee of		
(5) For filing, registering or recording the particulars relating to satisfaction of mortgage or charge or pledge beyond the period prescribed under section 109 but not exceeding one year, a fee of...	11,000	16,500
(6) For filing, registering or recording the particulars relating to satisfaction of mortgage or charge or pledge beyond one year of the period prescribed under section 109, a fee of ...	16,500	24,750
⁷ [(6A) For filing, registering or recording any document notifying particulars relating to a scheme of amalgamation and allied documents prescribed under section 284, the following fee to be determined according to the classification of the transferee company, given in the Third Schedule, namely:-		
Public Sector Company, as defined in the Act, directly or indirectly wholly owned by Federal Government	50,000	100,000
Any other Public Sector Company	100,000	200,000
Medium Sized Company	250,000	500,000
Large Sized Company	350,000	700,000
Public Interest Company, excluding Public Sector Company	500,000	1,000,000]
⁸ [(7) For filing, registering or recording any document other than that at Sr. No. (4), (5), (6) and (6A) above, required to be filed, registered or recorded under the Act or making a record of any fact under the Act, a fee of... Provided that the aforesaid fee shall be increased by 10% after the lapse of one year from the date of this notification.	1,000	1,500]
III. By a company registered under a licence granted under section 42 and not having a share capital:-		
⁹ [(1) For an application seeking grant of licence, a non-refundable processing fee of ...	150,000	150,000]
¹⁰ [(2) For registration, a fee of	27,500	55,000]

⁷ Inserted (6A) vide SRO No. 980(I)/2022 dated 4th July, 2022

⁸ Substituted sub-item (7) vide SRO No. 500(I)/2023 dated 20th April, 2023.

⁹ Substituted sub-item (1) vide SRO No. 500(I)/2023 dated 20th April, 2023.

¹⁰ Substituted sub-item (2) vide SRO No. 808(I)/2021 dated 28th June, 2021.

(3) Companies limited by guarantee and having share capital shall be charged registration fee as mentioned at item I above.		
¹¹ [(4) For filing, registering or recording any document notifying particulars relating to a mortgage or charge or pledge or other interest created by a company, or any modification therein or satisfaction thereof, a fee of....	11,000	15,000]
(5) For filing, registering or recording the particulars relating to satisfaction of mortgage or charge or pledge beyond the period prescribed under section 109 but not exceeding one year, a fee of...	11,000	16,500
(6) For filing, registering or recording the particulars relating to satisfaction of mortgage or charge or pledge beyond one year of the period prescribed under section 109, a fee of ...	16,500	24,750
¹² [(6A) For filing, registering or recording any document notifying particulars relating to a scheme of amalgamation and allied documents prescribed under section 284, the following fee to be determined according to the classification of the transferee company, given in the Third Schedule, namely: -		
Public Sector Company, as defined in the Act, directly or indirectly wholly owned by Federal Government	50,000	100,000
Any other Public Sector Company	100,000	200,000
Medium Sized Company	250,000	500,000
Large Sized Company	350,000	700,000
Public Interest Company, excluding Public Sector Company	500,000	1,000,000]
¹³ [(7) For filing, registering or recording any document other than that at Sr. No. (4), (5), (6) and (6A) above, required to be filed, registered or recorded under the Act or making a record of any fact under the Act, a fee of	1,000	1,500]
Provided that the aforesaid fee shall be increased by 10% after the lapse of one year from the date of this notification.		
IV. By a company established outside Pakistan which has a place of business in Pakistan:-		
¹⁴ [(1) For filing, registering or recording a document containing charter/ statute/ memorandum and articles, etc. for registration by a	11,000	22,000]

¹¹ Substituted sub-item (4) vide SRO No. 500(I)/2023 dated 20th April, 2023.

¹² Inserted sub-item (6A) vide SRO No. 980(I)/2022 dated 4th July, 2022

¹³ Substituted sub-item (7) vide SRO No. 500(I)/2023 dated 20th April, 2023.

¹⁴ Substituted sub-item (1) vide SRO No. 808(I)/2021 dated 28th June, 2021.

foreign company under the Act required or authorized to be filed, registered or recorded a fee of		
¹⁵ [(2) For filing, registering or recording any document notifying particulars relating to a mortgage or charge or pledge or other interest created by a company, or any modification therein or satisfaction thereof, a fee of....]	11,000	15,000]
(3) For filing, registering or recording the particulars relating to satisfaction of mortgage or charge or pledge beyond the period prescribed under section 109 but not exceeding one year, a fee of..	11,000	16,500
(4) For filing, registering or recording the particulars relating to satisfaction of mortgage or charge or pledge beyond one year of the period prescribed under section 109, a fee of ...	16,500	24,750
¹⁶ [(5) For filing, registering or recording any document other than that at Sr. No. (2), (3) and (4) above, required to be filed registered or recorded under the Act or making a record of any fact under the Act, a fee of Provided that the aforesaid fee shall be increased by 10% after the lapse of one year from the date of this notification.]	1,000	1,500]
V. For inspection of documents and register kept by the registrar in respect of a company, a fee of	200	500
¹⁷ [VA. Annual supervision fee payable by unlisted/unlicensed Public Interest Companies on 1st January each year—	100,000	100,000]
VI. ¹⁸ [(1) For a certified copy of the certificate of incorporation or a certificate of commencement of business or a certificate of registration of mortgage or charge or any other certificate or license issued under the Act, a fee of....]	100	600
(2) For a certified copy of the Memorandum and Articles of Association of private limited company, a fee of	250	1,500
(3) For a certified copy of the Memorandum and Articles of Association of other than a private limited company, a fee	500	3,000

¹⁵ Substituted sub-item (2) vide SRO No. 500(I)/2023 dated 20th April, 2023.

¹⁶ Substituted sub-item (5) vide SRO No. 500(I)/2023 dated 20th April, 2023.

¹⁷ Inserted item VA vide SRO No. 500(I)/2023 dated 20th April, 2023.

¹⁸ Substituted sub-items (1) to (5) vide SRO No. 1373(I)/2022 dated 2nd August, 2022.

(4) For a certified copy of any return excepting financial statements, of private limited company, a fee of...	100	600
(5) For a certified copy of any return excepting financial statements, of other than a private limited company, a fee of	200	900]
(6) For a certified copy or extract of any other document, financial statements or register, calculated at the rate, per page or fractional part thereof required to be copied, subject to a minimum fee of one hundred rupees, a fee of	20	20
¹⁹ [...]		
²⁰ [...]		
²¹ [(7) For electronic certified copy of following system generated reports/data:		
(i) System generated company profile of a company, a fee of....	1,000	
(ii) System generated register/report of outstanding charges/ mortgages of a Company, a fee of....	2,000	
(iii) System generated detail of officers of a Company, a fee of....	200	
(iv) System generated detail (name, address, capital) of a company, a fee of....	200]	
VII. System generated reports:-		
(1) For providing a system generated list of companies registered with the Commission, a fee calculated at the rate per data field, subject to a minimum fee of five hundred rupees, a fee of ...	Rs. 2 per data field	Rs. 2 per data field
(2) For a system generated company profile, per company, a fee of ... ²² [Provided that the Commission shall approve fee to be charged from respective Federal and Provincial government departments, organizations and authorities from time to time.]	200	200

¹⁹ Omitted first proviso vide SRO No. 448(I)/2021 dated 5th April, 2021.

²⁰ Omitted second proviso vide SRO No. 448(I)/2021 dated 5th April, 2021.

²¹ Inserted sub-item (7) vide SRO No. 448(I)/2021 dated 5th April, 2021.

²² Inserted vide SRO No. 2308(I)/2022 dated 22nd December, 2022.

VIII. Annual fee payable by an inactive company under section 424 of the Act, payable on 1st January each year after obtaining the status of an inactive company-		
(1) not having any capital	1,000	2,000
(2) having an authorized share capital of-		
(i) up to Rs. 5.0 million, a fee of	1,000	2,000
(ii) more than Rs. 5.0 million and up to Rs. 10.0 million, a fee of	2,000	4,000
(iii) more than Rs. 10.0 million, a fee of	5,000	10,000
IX. ²³ [...]		
X. For seeking approval, sanction, permission, exemption, direction or confirmation of the Commission or the registrar in the following matters, as the case may be, a non-refundable application processing fee in respect of application for-		
(1) Reservation of any proposed name for registration of a company from the registrar under section 10, a fee of....: ²⁴ [...]	200	500
(2) approval for change of name of a company under section 11 and 12, a fee of	2,500	5,000
(3) alteration in memorandum of association under section 32, a fee of	5,000	10,000
(4) conversion of status of company from a public company to a private company under section 46, a fee of	2,500	5,000
(5) conversion of status of a company from a private company to a single member company under section 47, a fee of	2,500	5,000
(6) conversion of status from an unlimited company to a limited company under section 48, a fee of	2,500	5,000
(7) conversion of status of a company limited by guarantee to a company limited by shares under section 49, a fee of	2,500	5,000
(8) issuance of shares at discount under section 82, a fee of	5,000	10,000

²³ Omitted item IX vide SRO No. 812(I)/2019 dated 11th July, 2019.

²⁴ Omitted proviso vide SRO No. 794(I)/2017 dated 10th August, 2017.

²⁵ [(9) (i) issuance of further share capital, otherwise than right under section 83, a fee of (ii) for approval of Employee Stock Option Scheme under section 83, a fee of (iii) issuance of shares with different rights and privileges, a fee of	25,000 25,000 25,000	50,000 50,000 50,000]
(10) rectification in the particulars of mortgages or charges or pledge or extension in time for filling the particulars of mortgages or charges or pledge under section 108, a fee of	5,000	7,500
²⁶ [(10A) approval to extend period under section 125, a fee of	5,000	10,000]
(11) extension in the prescribed period for holding annual general meeting under section 132, a fee of ... (i) by a public company, a fee of (ii) by a private company, a fee of	 10,000 3,000	 15,000 5,000
(12) direction for holding annual general meeting/ Extra Ordinary General Meeting under section 147- (i) by a public company, a fee of (ii) by a private company, a fee of	 10,000 3,000	 15,000 5,000
²⁷ [(12A) relaxation from any of the requirements of Listed Companies (Code of Corporate Governance) Regulations, 2017, a fee of	100,000	100,000]
(13) fresh election of directors by ²⁸ [...] company under section 162, a fee of	5,000	10,000
(14) approval of loan to director under section 182, a fee of....	5,000	10,000
²⁹ [(14A) approval to appoint sole purchase, sales agent under section 196, a fee of	5,000	10,000]
(15) approval for preparation of accounts of more than one year under section 223, a fee of	2,500	5,000
(16) seeking modification under section 225, in respect of requirements of the relevant Schedule, a fee of	2,500	5,000

²⁵ Substituted item X(9) vide SRO No. 812(I)/2019 dated 11th July, 2019.

²⁶ Inserted sub-item (10A) vide SRO No. 794(I)/2017 dated 10th August, 2017

²⁷ Substituted sub-item 12(A) vide SRO No. 1476(I)/2018 dated 6th December, 2018.

²⁸ Omitted the word "an unlisted" vide SRO No. 794(I)/2017 dated 10th August, 2017

²⁹ Inserted sub-item (14A) vide SRO No. 794(I)/2017 dated 10th August, 2017

(17) exemption under section 225 from the applicability of fourth schedule or fifth schedule, a fee of	2,500	5,000
(18) exemption from the applicability of section 228, a fee of....	2,500	5,000
³⁰ [(18A) approval for extension of financial year under 229, a fee of	2,500	5,000
(18B) approval to withhold or defer payment under section 243, a fee of	5,000	10,000]
(19) appointment of auditor under section 246, a fee of....	2,500	5,000
(20) investigation into the affairs of a company under section 256, a fee of	10,000	20,000
(21) approval of the Commission to refer the matter to the Mediation and Conciliation Panel under section 276, a fee of	5,000	10,000
³¹ [(21A) Approval for empanelment on Mediation and Conciliation Panel, a fee of	50,000	50,000]
³² [(22) sanctioning compromise or arrangement including reconstruction, amalgamation or division under section 279 to 282, the following fee to be determined according to the classification of the transferee company, given in the Third Schedule, namely:-		
Small Sized Company	250,000	500,000
Public Sector Company, as defined in the Act, directly or indirectly wholly owned by Federal Government	200,000	400,000]
(23) appointment of Administrator under section 291, a fee of	10,000	20,000
(24) obtaining the status of an inactive company under section 424, a fee of	5,000	10,000
(25) for an application by an inactive company for obtaining the status of an active company under section 424, a fee of	5,000	10,000
(26) restoration of name of a company, struck off by the registrar under section 425	5,000	10,000
(27) easy exit of a company by striking its name off the register under section 426, a fee of	5,000	10,000

³⁰ Inserted sub-item (18A) & (18B) vide SRO No. 794(I)/2017 dated 10th August, 2017

³¹ Inserted sub-item (21A) vide SRO No. 228(I)/2018 dated 8th February, 2018

³² Substituted sub-item (22) vide SRO No. 980(I)/2022 dated 4th July, 2022.

³³ [(28) registration as intermediary under section 455, a fee of (i) for individuals: Registration Fee Correction/ Update Fee Filing Fee (ii) for Firms/Companies/Limited Liability Partnerships: Registration processing Fee Correction/ Update Processing Fee Filing Fee	10,000 2,000 500 10,000 5,000 500	10,000 2,000 500 10,000 5,000 500]
(29) approval by the Commission sought by a real estate company under section 456, a fee of	25,000	50,000
(30) registration as valuer under section 460, a fee of ...	10,000	20,000
(31) licence as transfer agent under section 467, a fee of	10,000	20,000
(32) issuance of duplicate of any certificate issued under the provisions of the Act or the rules or regulations framed thereunder, a fee of	1,000	2,000
(33) for an application other than those specified in this item or an appeal submitted to the registrar or the Commission under the Act by or on behalf of a company, a fee of	500	1,000
(34) for an application/appeal /complaint submitted to the registrar or the Commission under the Act-		
(i) by a member of the company or any other person having dealing with the company, a fee of ...	500	500
(ii) by any creditor of the company, a fee of...	500	1,000
(35) for processing under Fast Track Registration Services (FTRS), the FTRS fee shall be in addition to normal fee and charged as given be below:-		
(i) for incorporation of a company...	Equal to normal fee but subject to maximum of Rs. 10,000	Equal to normal fee but subject to maximum of Rs. 20,000
(ii) for reservation of any proposed name for registration of company...	500	1000

³³ Substituted sub-item (28) vide S.R.O. 812(I)/2019 dated 11th July, 2019.

(iii) for seeking approval of change of name...	2,500	5,000
(iv) for filing, registering or recording any documents notifying particulars relating to a mortgage or charge or pledge or other interest created by a company, or any modification therein or satisfaction thereof...	5,000	7,500

Notes:

- (i) The fee for submission of documents electronically shall be applicable only for the documents for which the facility of filing or lodging the documents electronically has been provided by the Commission.
- (ii) Where no fee has been prescribed for submission of documents electronically, the documents can only be submitted in physical form.