

“SIXTH SCHEDULE

(See section 466 and 470)

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

Item	In case of online submission of documents Rs.	In case of physical submission of documents Rs.
¹[I. By a company having a share capital:-		
(1) For registration of a company whose nominal share capital does not exceed 100,000 rupees, a fee of	1,000	2,000
(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 10,000,000 rupees, a fees of	500	1,000
(ii) For every 100,000 rupees of nominal share capital or part of 100,000 rupees, after the first 10,000,000 rupees, upto 5,000,000,000 a fee of ...	400	750
(iii) For every 100,000 rupees of nominal share capital or part of 100,000 rupees after the first 5,000,000,000 rupees, upto 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 online submission and fifty million rupees in case of physical submission.	150	250
(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		

¹ Inserted by the S.R.O. 448(1)/2016, dated 24th May, 2016.

<p>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 clause 2:</p> <p>Provided 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 Court pursuant to Section 284 to 287 of the Ordinance, 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 was originally formed on the basis of physical submission now opting online submission, the difference of fee shall be calculated on the basis of rates applicable to a company treating as formed on online submission:</p> <p>Provided further 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/- irrespective of amount of share capital.</p>		
<p>(4) For registration of any existing company, except such companies as are by the Ordinance exempted from payments of fees in respect of registration under this Ordinance, the same fee as is charged for registration a new company.</p>		
<p>(5) For filing, registering or recording any document notifying particulars relating to a mortgage/charge or other interest created by a company, or any modification therein or satisfaction thereof, a fee of....</p>	5,000	7,500
<p>(6) For filing, registering or recording any document other than that at Sr. No. (5) above, required to be filed, registered or recorded under the Ordinance or making a record of any fact under the Ordinance, a fee to be determined according to the amount of nominal share capital as follows, namely:</p>		
<p>(i) For company having a nominal share capital of upto. 100,000 rupees, a fee of</p>	250	500
<p>(ii) For company having a nominal share capital of more than 100,000 rupees but not more than 1,000,000 rupees, a fee of</p>	300	600

(iii)	For company having a nominal share capital of more than 1,000,000 rupees but not more than 10,000,000 rupees, a fee of	400	800
(iv)	For company having a nominal share capital of more than 10,000,000 rupees but not more than 100,000,000 rupees, a fee of	500	1000
(v)	For company having a nominal share capital of more than 100,000,000 rupees, a fee of	600	1200]
II. By a company not having a share capital, other than a company registered under a licence granted under section 42.			
(1)	For registration of a new company, a fee of....	20,000	30,000
(2)	For registration of any existing company, except such a company, which is, by the Ordinance, exempted from payment of fee in respect of registration under the Ordinance, the same fee as is charged for registering a new company.		
(3)	Companies limited by guarantee and having share capital shall be charged registration fee as mentioned at item I above.		
(4)	For filing, registering or recording any document notifying particulars relating to a mortgage/charge or other interest created by a company, or any modification therein or satisfaction thereof a fee of.....	5,000	7,500
² [(5)	For filing, registering or recording any document other than that at Sr. No. (4) above, required to be filed, registered or recorded under the Ordinance or making a record of any fact under the Ordinance, a fee of...	600	1,200]
III. By a company registered under a licence granted under section 42 and not having a share capital:-			
(1)	For an application seeking grant of licence or its renewal, a non-refundable processing fee of ...	15,000	25,000
(2)	For registration, a fee of	25,000	50,000

² Inserted by the S.R.O. 448(1)/2016, dated 24th May, 2016.

(3)	Companies limited by guarantee and having share capital shall be charged registration ³ [] fee as mentioned at item ⁴ [I] above.		
(4)	For filing or recording any document notifying particulars relating to a mortgage/charge or other interest created by a company, or any modification therein or satisfaction thereof, a fee of	5,000	7,500
⁵ [(5)	For filing, registering or recording any document other than that at Sr. No. (4) above, required to be filed, registered or recorded under the Ordinance or making a record of any fact under the Ordinance, a fee of	250	500]
IV. By a company established outside Pakistan which has a place of business in Pakistan:-			
(1)	For filing, registering or recording a document containing charter/statute/ memorandum and articles, etc. for registration by a foreign company under the Ordinance required or authorized to be filed, registered or recorded a fee of	25,000	50,000
(2)	For filing, registering or recording any document notifying particulars relating to a mortgage/charge or other interest created by a company, or any modification therein or satisfaction thereof, a fee of....	5,000	7,500
⁶ [(3)	For filing, registering or recording any document other than that at Sr. No. (2) above, required to be filed registered or recorded under the Ordinance or making a record of any fact under the Ordinance, a fee of	600	1,200]
V. For inspection of documents and register kept by the registrar in respect of a company, a fee		200	500
VI.			
(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, a fee of....	100	200
(2)	For a certified copy of the Memorandum and	250	500

³ The word "of" omitted while correcting the typographic mistake by Corrigenda, dated March 30, 2011.

⁴ The figure "I" corrected by Corrigenda, dated March 30, 2011.

⁵ Inserted by the S.R.O. 448(1)/2016, dated 24th May, 2016.

⁶ Inserted by the S.R.O. 448(1)/2016, dated 24th May, 2016.

	Articles of Association of private limited company, a fee of...		
(3)	For a certified copy of the Memorandum and Articles of Association of other than a private limited company, a fee	500	1,000
(4)	For a certified copy of any return of private limited company, a fee of...	100	200
(5)	For a certified copy of any return of other than a private limited company, a fee of...	200	300
(6)	For a certified copy or extract of any other document 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
(7)	For providing 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
(8)	For a corporate registration and compliance system generated company profile, per company, a fee of ...	200	200
	<p>⁷[Provided that fee prescribed under item No. VI shall not be charged for certified copies of one set of incorporation documents consisting of Certificate of Incorporation, Memorandum and Articles of Association, Form 1, Form 21 and Form-29, to be issued one time only at the time of registration of company:</p> <p>Provided further that upon registration of any return (i.e. statutory forms) one certified copy of the said return shall be issued along with the acknowledgement of filing without charging any copying fee.]</p>		
VII.	For seeking approval of the Commission or the registrar in the following matters, as the case may be a non-refundable application processing fee of:		
	Application for:-		
(1)	alteration in memorandum of association under section 21, a fee of.....	5,000	10,000

⁷ Inserted by the S.R.O. 448(1)/2016, dated 24th May, 2016.

(2)	availability of any proposed name for registration of a company from the registrar under section 37, a fee of...	200	500
(3)	approval for change of name from the registrar under section 38 and 39, a fee of...	2,500	5,000
(4)	conversion of status of company from a public company to a private company under section 44, a fee of...	2,500	5,000
(5)	conversion of status of a company from a private company to a single member company under Rule 9 of Single Member companies Rules, 2003, a fee of...	2,500	5,000
⁸ [(6)	approval to issue, circulate and publish the prospectus from the Commission under section 57 or 62, a non-refundable fee in the following manner:-		
(i)	For issue of shares:		100,000
(a)	In case of post IPO paid-up capital of the issuing company is upto Rs. 1 billion, a fee of		
(b)	In case of post IPO paid-up capital of the issuing company is above Rs. 1 billion, a fee of		200,000
(ii)	For issue of debenture:		100,000
(a)	In case of total issue size including green shoe option, if any, is upto Rs. 1 billion, a fee of		
(b)	In case of total issue size including green shoe option, if any, is above Rs. 1 billion, a fee of		200,000]
(iii)	Size of total issue including all types of securities more than Rs. 1000 million, a fee of...		100,000
(7)	issuance of shares at discount under section 84, a fee of...		10,000
⁹ [8(i)	Issuance of further share capital, otherwise than right under first proviso of sub-section (1) of section 86, a fee of...		Rs.50,000 or 0.1% of the proposed further issue

⁸ Sub-Item (6) substituted by Notification No. SRO 320(I)/2012, dated 29.03.2012.

⁹ Sub-Item (8) substituted by Notification No. SRO 282(I)/2011, dated 30.03.2011.

		of share capital whichever is higher
8(ii) For approval of Employee Stock Option Scheme under second proviso of sub-section (1) of section 86, a fee of...		Rs.50,000/- in addition to the fee as prescribed in column 3 of item 8(i) above]
(9) relaxation from the requirements of the Companies (Issuance of Capital) Rules, 1996 under rule 10 thereof:		
(i) For share capital proposed to be issued / increased upto Rs. 50 million, a fee of...		25,000
(ii) For share capital proposed to be issued / increased above Rs. 50 million to Rs. 100 million, a fee of...		37,500
(iii) For share capital proposed to be issued / increased above Rs. 100 million, a fee of ...		50,000
(10) issuance of shares with different rights and privileges under section 90 read with Companies Share Capital (Variation if Right and Privileges) Rules, 2000, a fee of ... ¹⁰ [Provided that in case of a financial institution in which the Federal Government owns not less than 90% shares, only a fixed amount of Rs. 50,000 as application processing fee shall be charged.]		50,000 or 0.1% of the proposed capital increase whichever is higher
(11) rectification in the particulars of mortgages / charges or extension in time for filling the particulars of mortgages/ charge under section 131, a fee of ...	5,000	7,500
(12) extension in the prescribed period for holding annual general meeting under proviso of sub-section (1) of section 158, a fee of ...		
(i) By a public company, a fee of ...	15,000	15,000
(ii) By a private company, a fee of ...	5,000	5,000

¹⁰ Inserted by S.R.O. 649(I)/2016 dated 27th July, 2016.

(13)	permission to hold annual general meeting by a listed company at a place other than the town in which the registered office of the company is situated under the proviso of sub-section (2) of section 158, a fee of...	2,500	5,000
(14)	permission to hold an Extra Ordinary General Meeting at a shorter Notice under the proviso of sub-section (7) of section 159, a fee of ...	2,500	5,000
(15)	direction for holding annual general meeting/ Extra Ordinary General Meeting under section 170:		
(i)	By a public company, a fee of...	15,000	15,000
(ii)	By a private company, a fee of...	5,000	5,000
(16)	election of directors by a listed company under section 178A, a fee of ...	5,000	10,000
(17)	approval of loan to director under section 195, a fee of...	5,000	10,000
(18)	exemption from the applicability of provisions of section 206 under clause (b) of sub-section (2) thereof, a fee of...	10,000	20,000
(19)	approval for the appointment of any sole purchase, sale or distribution agent under sub-section (3) of section 206, a fee of...	10,000	20,000
(20)	preparation of accounts of more than twelve months under section 233, a fee of...	2,500	5,000
(21)	special audit under section 234A, a fee of...	10,000	20,000
(22)	exemption from the applicability of fourth schedule or 5 th schedule under sub-section (5) of section 234, a fee of...	2,500	5,000
(23)	exemption from the applicability of section 237 under sub-section (8) thereof, a fee of...	2,500	5,000
(24)	appointment of auditor under sub-section (7) of section 252 in any of the situations arising under sub-section (1) and (6) thereof, a fee of...	2,500	5,000
(25)	appointment of cost audit under section 258, a fee of...	1,000	2,000
(26)	investigation into the affairs of a company under	10,000	20,000

the second proviso of section 263, a fee of...		
(27) restoration of a company struck off by the Registrar under sub-section (9) of section 439...	5,000	10,000
(28) application under the Companies Easy Exit Scheme launched by the Commission, a fee of...	5,000	10,000
(29) for an application to the Commission seeking approval to issue securities outside Pakistan, a fee of...		200,000
VIII. For an application other than those specified in part VII above or an appeal submitted to the registrar or the Commission under the Ordinance by or on behalf of a company, a fee of...	500	1,000
IX. For an application/appeal /complaint submitted to the registrar or the Commission under the Ordinance:-		
(1) By a member of the company or any other person having dealing with the company, a fee of...	500	500
(2) By any creditor of the company, a fee of...	500	1,000
¹¹ [XIV. For processing under Fast track Registration Services (FRS), the FRS fee shall be in addition to normal fee and charged as given below:		
(a) 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
(b) For availability of any proposed name for registration of company...	Rs. 500	Rs.1000
(c) For seeking approval of Change of Name...	Rs. 2,500	Rs.5,000
(d) For filing, registering or recording any documents notifying particulars relating to a mortgage/charge or other interest created by a company, or any modification therein or satisfaction thereof...	Rs. 5,000	Rs. 7,500

¹¹**[Notes:**

- (i) The online fee shall be applicable in the cases where online submission facility has been provided by the Commission.

¹¹ Inserted by Notification No. SRO 195(I)/2012 dated 22nd February, 2012.

¹¹ Substituted by Notification No. SRO 282(I)/2011, dated 30.03.2011.

- (ii) Where no fee has been prescribed for online submission, the documents can be submitted in physical form only.]