

Withholding Tax Regime(Rates Card)

Guidelines for the Taxpayers, Tax Collectors & Withholding Agents (Updated Upto 30th June, 2015)

Section	Provision of the Section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit
148 Imports	<p>Tax to be collected from every importer of goods on the value of goods.</p> <p>1 (i) Industrial undertaking importing remelttable steel (PCT Heading 72.04) and directly reduced iron for its own use;</p> <p>(ii) Persons importing potassic of Economic Coordination Committee of the Cabinet's decision No. ECC-155/12/2004 dated the 9th December, 2004</p> <p>(iii) Persons importing Urea;</p> <p>(iv) Manufactures covered under Notification No. S.R.O 1125(I)/2011 dated the 31st December, 2011 and importing items covered under S.R.O 1125(I)/2011 dated 31st December, 2011.</p> <p>(v) Persons importing Gold; and</p> <p>(vi) Persons importing Cotton</p> <p>(vii) Designated buyers of LNG on behalf of Govt of Pakistan to import LNG</p>		Collector of Customs	Importer of goods	At the same time and manner as the custom duty is payable in respect of the goods imported	On the day the tax is collected. Rule 43(a)

Section	Provision of the Section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit
	<p style="text-align: right;">Filer:</p> <p style="text-align: right;">Non-filer:</p> <p>2. Persons Importing Pulses</p> <p style="text-align: right;">Filer:</p> <p style="text-align: right;">Non-filer:</p> <p>3. Commercial importers covered under Notification No. S.R.O 1125(I)/2011 dated the 31st December, 2011 and importing items covered under S.R.O 1125(I)/2011 dated the 31st December, 2011</p> <p style="text-align: right;">Filer:</p> <p style="text-align: right;">Non-filer</p>	<p>1% of the import value increased by Custom –duty, sales tax and federal excise duty.</p> <p>1.5% of the import value as increased by customs-duty, sales tax and federal excise duty.</p> <p>2% of the import value as increased by Custom-duty, sales tax and federal excise duty</p> <p>3% of the import value as increased by custom-duty, sales tax and federal excise duty.</p> <p>3% of the import value as increased by custom-duty sales tax and federal excise duty.</p> <p>4.5% of the import value as increased by custom-duty , sales tax and federal excise duty</p>				

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	4. Ship breakers on import of ship <div style="text-align: right; padding-right: 20px;"> Filer: 4.5% Non-filer: 6.5% </div>					
	5. Industrial undertakings not covered under S.Nos 1 to 4 <div style="text-align: right; padding-right: 20px;"> Filer: 5.5% Non-filer 8% </div>					
	6. Companies not covered under S. Nos 1 to 5 <div style="text-align: right; padding-right: 20px;"> Filer: 5.5% Non-filer 8% </div>					
	7. Persons not covered Under S.Nos 1 to 6 <div style="text-align: right; padding-right: 20px;"> Filer: 6% Non-filer 9% </div>					

Section	Provision of the Section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit
149 Tax on Salary Income	Every Employer Paying Salary to an employee shall deduct tax from the amount paid		Employer / Person responsible for paying salary	Employee / Payee	At the time the salary is actually paid	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)
	1. Where the taxable income does not exceed Rs, 400,000	0%				
	2. Where the taxable income exceeds Rs, 400,000 but does not exceed Rs, 500,000	2% of the amount exceeding Rs, 400,000				
	3. Where the taxable income exceeds Rs, 500,000 but does not exceed Rs, 750,000	Rs, 2,000+5% of the amount exceeding Rs, 500,000				
	4. Where the taxable income exceeds Rs, 750,000 but does not exceed Rs, 1,400,000	Rs, 14,500+10% of the amount exceeding Rs, 750,000				
	5. Where the taxable income exceeds Rs, 1,400,000 but does not exceed Rs, 1,500,000	Rs, 79,500+12.5% of the amount exceeding Rs, 1,400,000				
	6. Where the taxable income exceeds Rs, 1,500,000 but does not exceed Rs, 1,800,000	Rs, 92,000+15% of the amount exceeding Rs, 1,500,000				
	7. Where the taxable income exceeds Rs, 1,800,000 but does not exceed Rs, 2,500,000	Rs, 137,000+17.5% of the amount exceeding Rs, 1,800,000				
	8. Where the taxable income exceeds Rs, 2,500,000 but does not exceed Rs, 3,000,000	Rs, 259,500+20% of the amount exceeding Rs, 2,500,000				
	9. Where the taxable income exceeds Rs, 3,000,000 but does not exceed Rs, 3,500,000	Rs 359,500+22.5% of the amount exceeding Rs, 3,000,000				

Section	Provision of the Section	Tax Rate	Who will deduct collect / agent	From whom	When	Time of deposit												
	<p>10. Where the taxable income exceeds Rs, 3,500,000 but does not exceed Rs, 4,000,000</p> <p>11. Where the taxable income exceeds Rs, 4,000,000 but does not exceed Rs, 7,000,000</p> <p>12. Where the taxable income exceeds Rs, 7,000,000</p> <p>Director Ship fee + Board meeting WHT</p>	<p>Rs, 472,000+25% of the amount exceeding Rs, 3,500,000</p> <p>Rs, 597,000+27.5% of the amount exceeding Rs, 4,000,000</p> <p>Rs, 1,422,000+30% of the amount exceeding Rs, 7,000,000</p> <p>20% gross amount paid</p>																
150 Dividend Income	<p>Tax Shall be deducted on the gross amount of dividend paid.</p> <p style="text-align: right;">Filer:</p> <p style="text-align: right;">Non-filer:</p> <p>Collective investment, REIT Scheme or mutual funds.</p> <p>Purchaser of Wapda privatized power project , company setup for power generation or company supplying coal exclusively to power generation projects</p> <p>Provided :in case of stock fund if dividend receipts of fund are less than capital gains</p>	<p>12.5%</p> <p>17.5%</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th></th> <th>Stock Fund</th> <th>Money market, Income Fund, or ,REIT scheme.</th> </tr> </thead> <tbody> <tr> <td>Individual</td> <td>10%</td> <td>10%</td> </tr> <tr> <td>Company</td> <td>10%</td> <td>25%</td> </tr> <tr> <td>AOP</td> <td>10%</td> <td>10%</td> </tr> </tbody> </table> <p>7.5%</p> <p>12.5%</p>		Stock Fund	Money market, Income Fund, or ,REIT scheme.	Individual	10%	10%	Company	10%	25%	AOP	10%	10%	Every Person Companies	Recipients of dividend	At the time the dividend is actually paid	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)
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Section	Provision of the Section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit
151 Profit on debt 151(1)(a)	A person paying profit / yield has to deduct tax from the gross amount of yield / profit. Yield or profit (profit on debt) on account, deposit or a certificate under the National saving schemes or Post office savings account.	Filer 10% of the gross yield paid Non Filer Upto Rs, 5 Lac 10% of the gross yield paid Other Non-filers 17.5% of the gross yield paid	Every Person Making Payment	Resident recipient of yield (Profit on debt)	At the time the yield (profit on debt) is credited to the account of the recipient or is actually paid, whichever is earlier.	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)
151(1)(b)	Profit on debt paid by Banking company or financial institution on account or deposit maintained.	Filer 10% of the gross yield paid Non Filer Upto Rs, 5 Lac 10% of the gross yield paid Other Non-filers 17.5% of the gross yield paid	Banking Company or Financial Institution	Resident recipient of Profit on debt on an account or deposit	At the time the profit on debt is credited to the account of the recipient or is actually paid, whichever is earlier.	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)
151(1)(c)	Profit on securities , other than those mentioned in s. 151(1)(a), issued by federal / provincial government or a local government	Filer 10% of the gross yield paid Non Filer Upto Rs, 5 Lac 10% of the gross yield paid Other Non-filer 17.5% of the gross yield paid	Federal / Provincial Govt/ Local authority	Resident recipient of profit on any security (profit on debt)	At the time the profit on debt is credited to the account of the recipient or is actually paid, whichever is earlier.	In the case of Government as Withholding Agent on the day of deduction Rule 43(a) In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)

Section	Provision of the Section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit
151(1)(d)	Profit on bonds , certificates, debentures, securities or instruments of any kind (other than loan agreements between borrowers and banking companies or development financial institutions) Filer Non Filer upto Rs, 5 Lac Other Non-filers	10% of the gross yield paid 10% of the gross yield paid 17.5% of the gross yield paid	Banking company, a financial institution, a company or finance society	Resident recipient of Profit on debt	At the time the profit on debt is credited to the account of the recipient or is actually paid, whichever is earlier.	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)
152 Payments to non-residents 152(1)	Every person shall deduct tax while making payments to non-resident Royalties or fee for technical services to non-residents other than their PEs in Pakistan	15% of the gross amount or reduced rate under <u>Double Taxation Agreement</u>	Every person	Non Resident person	At the time the royalty or fee for technical services is actually paid	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)
152(1A)	A non-resident person on the execution of; a) Contract or sub-contract under a construction, assembly or installation project in Pakistan including a contract for the supply of supervisory activities relating to such project. b) Any other contract for construction or services rendered relating there to. c) Contract for advertisement services rendered by TV Satellite Channels. No deduction in respect of payments to foreign news agencies syndicate services and non-resident contributors who have no PE in Pakistan[clause (41B)Part-IV]	6% 6% 6%	Every person	Non-Resident Person	At the time the amount is actually paid	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)

Section	Provision of the Section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit
152(1AA)	Any payment of insurance premium or re-insurance to a non-resident person Not applicable in the case of payment to P.E of non-resident persons, Section 152(2AA)	5% of gross amount	Every Person	Non-Resident Person	At the time the amount is actually paid	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)
152(1AAA)	Payment to non-resident media person relaying from outside Pakistan, for advertisement services provided.	10%	Every Person			In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)
152(2)	Payment for profit on debt to a non-resident having no permanent establishment in Pakistan Any other payment to non-resident, not otherwise specified.	10% of gross amount paid [clause (5A) Part-II 2 nd schedule. 20% of the gross amount or reduced rate under <u>Double Taxation Agreement</u> if applicable.	Every Person	Non-resident Person	At the time the amount is actually paid	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)

Section	Provision of the Section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit
152(2A)	<p>Every Prescribed person making payment to a Permanent Establishment of Non-Resident. For:</p> <p>(a) Sale of goods</p> <p>(i) in case of a company :</p> <p style="text-align: right;">Filer: 4%</p> <p style="text-align: right;">Non-filer: 6%</p> <p>(ii) Other than company cases:</p> <p style="text-align: right;">Filer: 4.5%</p> <p style="text-align: right;">Non-filer: 6.5%</p> <p>(b) Rendering /providing of services. in the case of Transport service.</p> <p style="text-align: right;">2%</p> <p>(i) in case of a company :</p> <p style="text-align: right;">Filer: 8%</p> <p style="text-align: right;">Non-filer 12%</p> <p>(ii) Other than company cases:</p> <p style="text-align: right;">Filer: 10%</p> <p style="text-align: right;">Non-filer 15%</p> <p>(c) Execution of a contract other than a contract for sale of goods or providing/ rendering of services.</p> <p>(i) In case of sports persons</p> <p style="text-align: right;">10%</p>		Every Prescribed person	Non-Resident	At the time amount is paid	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)

Section	Provision of the Section	Tax Rate	Who will deduct/collector/agent	From Whom	When	Time of Deposit
153(1)(b)	<p>Transport services</p> <p>All others</p> <p>(i) In the case of Companies</p> <p style="text-align: right;">Filers 8%</p> <p style="text-align: right;">Non-filers 12%</p> <p>(ii) In all other than Company Taxpayers</p> <p style="text-align: right;">Filers 10%</p> <p style="text-align: right;">Non-filers 15%</p>	<p>2%</p> <p>8%</p> <p>12%</p> <p>10%</p> <p>15%</p>	Prescribed Person	<p>Resident Person;</p> <p>Resident Person; and Permanent Establishment in Pakistan of a Non-Resident</p>	At the time the amount is actually paid	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)
153(1)(c)	<p>i) In case of sport person</p> <p>ii) In the case of Companies :</p> <p style="text-align: right;">Filers 7%</p> <p style="text-align: right;">Non-filers 10%</p> <p>iii) In the case of other than companies Taxpayers</p> <p style="text-align: right;">Filers 7.5%</p> <p style="text-align: right;">Non-filers 10%</p>	<p>10%</p> <p>7%</p> <p>10%</p> <p>7.5%</p> <p>10%</p>				
153(2)	<p>Every Exporter or Export House shall deduct Tax on payments in respect of services of stitching, dying, printing etc. received/provided.</p> <p>Division IV (Para-3) of Part-III of 1st Schedule</p>	1%	Exporter/Export House	Any service provider	At the time of making the payment.	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)

Section	Provision of the Section	Tax Rate	Who will deduct/collect/agent	From Whom	When	Time of Deposit
154 Exports	Tax to be deducted on the value of export proceeds at the time of export		Authorized dealer/Banking Company	Exporter of goods; and Indenting commission agent	At the time of realization of the export proceeds or indenting commission	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)
154(1)	On realization of proceeds on account of export of goods [exemption to cooking oil or vegetable ghee exported to Afghanistan if tax u/s 148 is paid]	1%				
154(2)	On realization of proceeds on account of commission to; I. Non-export indenting agent II. Export indenting agent / export buying house	5% 5%	Authorized dealer/Banking Company	Non export indenting agent , export indenting agent / export buying house	At the time of realization of the export proceeds or indenting commission	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b))
154(3)	On realization of proceeds on account of sale of goods to an exporter under inland back to back LC or any other arrangement as may be prescribed by FBR	1%	Authorized dealer/Banking Company	Every Person	At the time of realization of the sales proceeds or realizing the payment made through crossed cheque	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)

Section	Provision of the Section	Tax Rate	Who will deduct/collector/agent	From Whom	When	Time of Deposit
154(3A)	Exports of goods located in EPZ	1%	EPZ Authority	Industrial undertaking located in the Export Processing Zone	At the time of export of goods.	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)
154(3B)	Payment to indirect exporters as defined in DTRE(Duty & Tax Remission for exporters) rules, 2001	1%	Direct exporters / export house registered under DTRE rules, 2001.	Indirect exporters (defined under sub-chapter 7 of the chapter XII of the Custom Rules , 2001)	At the time of payment against a firm contract	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)
154(3C)	Clearance of goods exported	1%	Collector of custom	Exporter of goods	At the time of export of goods	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)
155 Income from Property	Any payment made on account of rent of immovable property (A) In case of individual or AOP i) Amount not exceeding 150,000 ii) 150,000 but does not exceed 10,00000 iii) Exceeding 10,00,000 B) in case of company	NIL 10% of amount exceeding 150,000 Rs, 85000+ 15% on the amount exceeding 10,00000 15% on the amount of rent paid	Every Prescribed Persons	Recipient of rent of immovable property	At the time the rent is actually paid	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)

Section	Provision of the Section	Tax Rate	Who will deduct/collector/agent	From Whom	When	Time of Deposit
156 Prizes and winnings	<p>Payments made on account of winning of prize on prize bond , Cross word, raffle, lottery & quiz</p> <p>(I) Payments made for prize on quiz bond and cross word</p> <p>(II) Payments on winning from a raffle, lottery, prize on winning a quiz, prize, offered by companies for promotion of sale crossword puzzles</p>	<p>15%</p> <p>20%</p>	Every person	Recipient of prize or winnings	At the time the prize or winnings are actually paid	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)
156 A Petroleum Products	<p>Payment to petrol pump operator on account of sale of petroleum products</p> <p style="text-align: right;">Filers</p> <p style="text-align: right;">Non-filers</p>	<p>12%</p> <p>15%</p>	Every person	Petrol pump operators	At the time the commission is actually paid	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)
156B Withdrawal of balance under pension fund	<p>i) Withdrawal before retirement age</p> <p>ii) Withdrawal if in excess of 25% of accumulated balance at or after the retirement age</p>	As specified in sub section (6) of section 12 i.e average rate of tax for the last 3 preceding years or rate applicable for the year whichever is lower.	Pension fund manager	Individuals maintaining pension accounts with an <i>approved</i> pension fund	At the time of withdrawal	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)

Section	Provision of the Section	Tax Rate	Who will deduct/collect/agent	From Whom	When	Time of Deposit
231A Cash Withdrawal from a Bank	Payment of cash withdrawal exceeding Rs, 50,000/- in a day Filers Non-filers	0.3% 0.6%	Every Banking Company	Persons withdrawing cash,	At the time the cash is withdrawn	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)
231AA Advance tax on transaction in bank	1. Sale against cash of any instrument including demand draft, payment order, CDR, STDR, RTC, any other instrument of bearer nature or on receipt of cash on cancellation of any of these instruments Filers Non-filers	0.3% 0.6%	Every banking company non banking financial institution , exchange company or any authorized dealer of foreign exchange	Persons to whom sale of any instrument is made against cash payment	At the time of sale of instrument	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)

Section	Provision of the Section	Tax Rate	Who will deduct/collect/agent	From Whom	When	Time of Deposit
231AA	2. Transfer of any sum against cash through online transfer, telegraphic transfer mail transfer or any other mode of electronic transfer Filers Non-filers	0.3% 0.6%	Every banking company non banking financial institution , exchange company or any authorized dealer of foreign exchange	A Persons transferring any sum	At the time of transfer of any sum	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)
231B Advance Tax on Private motor vehicles	Upto 850CC 851cc to 1000cc 1001cc to 1300cc 1301c to 1600cc 1601cc to 1800cc 1801cc to 2000cc 2001cc to 2500cc 2501cc to 3000cc Above 3000cc	Filer Rs, 10000 Rs, 20,000 Rs, 30,000 Rs, 50,000 Rs, 75,000 Rs, 10,0000 Rs, 150,000 Rs, 200,000 Rs, 250,000 Non-Filer Rs, 10000 Rs, 25,000 Rs, 40,000 Rs, 10,0000 Rs,150,000 Rs, 20,0000 Rs, 300,000 Rs, 400,000 Rs, 450,000	Motor vehicle registration authority	Persons registering new locally manufactured motor vehicle	At the time of registration of new motor vehicle	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)

Section	Provision of the Section	Tax Rate	Who will deduct/collect/agent	From Whom	When	Time of Deposit																				
	2) the rate of tax under sub-section (2) of section 231B shall be as follows- Upto 850CC 851cc to 1000cc 1001cc to 1300cc 1301c to 1600cc 1601cc to 1800cc 1801cc to 2000cc 2001cc to 2500cc 2501cc to 3000cc Above 3000cc	<table border="1"> <thead> <tr> <th>Filer</th> <th>Non-Filer</th> </tr> </thead> <tbody> <tr> <td>0</td> <td>Rs, 5000</td> </tr> <tr> <td>5,000</td> <td>15,000</td> </tr> <tr> <td>7,500</td> <td>25,000</td> </tr> <tr> <td>12,500</td> <td>65,000</td> </tr> <tr> <td>18,750</td> <td>100,000</td> </tr> <tr> <td>25,000</td> <td>135,000</td> </tr> <tr> <td>37,500</td> <td>200,000</td> </tr> <tr> <td>50,000</td> <td>270,000</td> </tr> <tr> <td>62,500</td> <td>30,0000</td> </tr> </tbody> </table>	Filer	Non-Filer	0	Rs, 5000	5,000	15,000	7,500	25,000	12,500	65,000	18,750	100,000	25,000	135,000	37,500	200,000	50,000	270,000	62,500	30,0000				
Filer	Non-Filer																									
0	Rs, 5000																									
5,000	15,000																									
7,500	25,000																									
12,500	65,000																									
18,750	100,000																									
25,000	135,000																									
37,500	200,000																									
50,000	270,000																									
62,500	30,0000																									
233 Brokerage & Commissi on	Brokerage and commission income (including non-resident agents) I. In case of advertising agents II. Other Cases Filer Non-Filer	10% 12% 15%	Federal Government, Provincial Government, Local authority, Company AOP constituted by or under any law.	Recipient of brokerage or commission	At the time the brokerage or commission is actually paid;	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)																				

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234 Tax on Motor Vehicle	(i)In the case of goods Transport Vehicles. Filer Non files 1(A)Transport vehicle with laden weight of 8120 Kg or more after a period ten years from the date of first registration Passenger transport (2)In the case of Passenger Transport Vehicles plying for hire, seating capacity. (a) 4 or more persons but less than 10 persons. (b) 10 or more persons but less than 20 persons. (c) 20 persons or more. (3) Other Private Motor vehicles, including car, jeep ,van, sport utility vehicle, pick-up trucks for private use, caravan automobile , limousine , wagon or any other automobile used for private purpose :- Upto 1000cc 1001cc to 1199cc 1200cc to 1299cc 1300cc to 1499cc 1500cc to 1599cc 1600cc to 1999cc 2000cc & above	Rs. 2.5 per kg of the laden weight Rs. 4 per kg of the laden weight Rs, 1200 per annum Rs per seat per annum Filer Non Filer 50 100 100 200 300 500 For Filer Non-Filer Rs, 800 Rs, 1200 Rs, 1,500 Rs,4,000 Rs, 1,750 Rs 5,000 Rs, 2,500 Rs, 7,500 Rs, 3,750 Rs, 12,000 Rs,4,500 Rs, 15,000 Rs, 10,000 Rs, 30,000	Person collecting motor vehicle tax	Owner of motor vehicle	At the time of collecting motor vehicle tax other in installment or lump sum	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)

Section	Provision of the Section	Tax Rate	Who will deduct/collector/agent	From Whom	When	Time of Deposit
234A CNG Station	On the amount of gas bill of a Compressed Natural Gas	4%	Person preparing gas consumption bill	Consumer of gas for compressed natural gas station	At the time of realization of gas consumption charges	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)
235 Electricity 235(4)	Commercial and industrial consumer does not exceed Rs. 400. exceeds Rs. 400 but does not exceed Rs. 600 Exceeds Rs. 600 but does not exceed Rs. 800 exceeds Rs. 800 but does not exceed Rs. 1000 exceeds Rs. 1000 but does not exceed Rs. 1500 exceeds Rs. 1500 but does not exceed Rs. 3000 exceeds Rs. 3000 but does not exceed Rs. 4,500 exceeds Rs. 4500 but does not exceed Rs. 6000 exceeds Rs. 6000 but does not exceed Rs. 10000 exceeds Rs. 10000 but does not exceed Rs. 15000 exceeds Rs. 15000 but does not exceed Rs. 20000 exceeds Rs. 20000	Rs, 0 Rs. 80 Rs. 100 Rs. 160 Rs. 300 Rs. 350 Rs. 450 Rs. 500 Rs. 650 Rs. 1000 Rs. 1500	Person preparing electricity bill	Commercial and Industrial consumers of electricity	Along with payment of electricity consumption charges	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)
		(i) at the rate of 10 per cent for commercial consumers; (ii) at the rate of 5 per cent for industrial consumers				

Section	Provision of the Section	Tax Rate	Who will deduct/collect/agent	From Whom	When	Time of Deposit
236A Sale by auction	Any person making sale by public auction / tender of any property or goods shall deduct tax	10%	Every person	Every successful bidders	At the time of realization of sale proceeds	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)
236B Advance tax on purchase of Air Ticket	Purchase of domestic air ticket	5% of gross amount of ticket	Person preparing air ticket	Purchaser of domestic air travel ticket	At the time of realization of sale proceeds	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)
236C Immoveable property	Transfer or attesting transfer of Immoveable property.	0.5% For filers. 1% for non-filers	Every person Registering or attesting Transfer.	From seller of immoveable property	At the time of Registering or attesting the transfer	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)
236D Advance Tax on Function & Gatherings	Every prescribed person shall collect tax on the total amount of bill paid by a person holding or arranging functions	5%	Owner, Manager & operator of the Marriage Hall, Club, Hotel, Marquee etc.	Any person holding or arranging a function	At the time of payment of bill	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)
236E Advance Tax on Foreign Produced TV Plays & Serials	Any licensing authority shall collect tax while certifying any foreign Tv drama serial or a play dubbed in urdu or any regional language for seeing and viewing on any channel landing right	(a) Drama serial Rs, 100000/= per episode (b) Play Rs, 100000/(single Play)	Any licensing Authority	Owner / provider/promoter	At the time of Certification	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)

Section	Provision of the Section	Tax Rate	Who will deduct/collect/agent	From Whom	When	Time of Deposit
236F Advance Tax on Cable Operators & other Electronics	PEMRA shall collect tax on issuance of license for distribution or renewal of license to a license	As per various slabs given as per Div XIII of 1 st Schedule	PEMRA	Every Cable Operator	At the time of issuance of License	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)
236G Advance Tax on sales to distributors , dealers & wholesaler	Advance tax has to be collected from wholesaler , distributor & dealers at the time of sales made to them. i) Fertilizers ii) Other than Fertilizer	0.1% on Gross Sale Filer: 0.7% Non-filer: 1.4% Filer: 0.1% Non-filer: 0.2%	Every Manufacture or Commercial importer of electronics sugar, cement, iron & steel products, fertilizers, motor cycles, pesticides, Cigarettes glass, textile, beverages, paint or foam sector	Distributor, Wholesaler and Dealer	At the Time of sale	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)
236H Advance Tax on sales to Retailers	Advance tax has to be collected from retailers at the time of sales made to them	0.5% on gross sales	Every Manufacture ,distributor, dealer, wholesaler or Commercial importer of electronics, sugar, cement, iron & steel products, motorcycles, pesticides, Cigarettes glass, textile, beverages, paint or foam sector	Every Retailer	At the Time of sale	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)

Section	Provision of the Section	Tax Rate	Who will deduct/collect/agent	From Whom	When	Time of Deposit
236I Collection of Advance Tax by Educational Institution	Every Educational institution has to collect advance Tax on the amount exceeding Rs, 200000 per annum.	5%	The person preparing fee voucher or challan	The person depositing / paying fee	At the time of payment of fee	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)
236J Advance Tax on dealers, commission agents and arhtis	Every Market committee shall collect tax from dealers, commission agents or Arhetis on issuance or renewal of license Group or Class A Group or Class B Group or Class C Any other category	Rs10000 Rs,7,500 Rs,5000 Rs,5000	Every Market Committee or any commodity regulatory authority	Every Dealer, commission Agent and Arheti.	At the Time of issuance or renewal of license	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)
236K	Advance Tax on purchase of immovable property i) Where value of Immovable property is Upto 3 million ii) Where the value immovable property is more than 3 million Filer: 1% Non-filer: 2%	0% 1% 2%	Every person registering or attesting transfer	From the purchaser of immovable property	At the time of Registering or attesting the transfer	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)

Section	Provision of the Section	Tax Rate	Who will deduct/collect/agent	From Whom	When	Time of Deposit
236L	Advance Tax on purchase of international air ticket (i) First/ Executive class (ii) Others excluding Economy (iii) Economy	Rs. 16000 per person Rs. 12000 per person Rs.0	Airlines issuing the air ticket	Purchasers of domestic air travel ticket	At the time of realization of sale proceeds	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)
236M.	Bonus shares issued by companies quoted on stock exchange	5% of the shares issued or an amount equal to the value of the withheld shares based on the first day end price of closure of books	Every company quoted on stock exchange	From allottee of the bonus shares	At the time of issuance of bonus shares	within fifteen days from the first day of closure of books
236N.	Bonus shares issued by companies not quoted on stock exchange	5% of the value of the bonus shares on first day of closure of books	Every company not quoted on stock exchange	From allottee of the bonus shares	At the time of issuance of bonus shares	within fifteen days from the first day of closure of books
236P Advance tax on banking transaction other than through cash	(i) Every Banking Company shall collect Advance tax from non-filers on sale of instruments, including demand draft , pay order , special deposit receipt, cash deposit receipt, short term deposit receipt, call deposit receipt & rupee traveler's cheque. ii) Every Banking Company shall collect advance tax from non filers on transfer of any sum through cheque or clearing, interbank or interbank transfers through cheque, online / telegraphic / mail transfer.	0.3% 0.3%	Every Banking Company	From Non-filers doing this transaction	At the time of sale of such instruments	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)
236Q Payment to resident for use of machinery & equipment	(i) Payments for the right to use Industrial, Commercial, and scientific , equipment (ii) payments on account of rent of Machinery, Industrial, and Commercial and Scientific equipment	10% 10%	Every prescribed person (As per (7) of 153	Recipient of Rent	At the time of payment	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)

Section	Provision of the Section	Tax Rate	Who will deduct/collect/agent	From Whom	When	Time of Deposit												
236R Education related expenses remitted abroad	Advance Tax be collected on the amount of education related expenses remitted abroad.	5% of the remitted expenses	Bank s, Foreign Exchange Companies or any person responsible for remitting the amount	The payer of Education related expenses	At the time of remitting the expenses	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)												
236S Dividend in Specie	Every Person making payment of dividend in specie shall collect (deduct) from gross amount of dividend in specie Filers Non Filers Collective investment, REIT Scheme or mutual funds. Purchaser of Wapda privatized power project , company setup for power generation or company supplying coal exclusively to power generation projects Provided :in case of stock fund if dividend receipts of fund are less than capital gains	12.5% 17.5% <table border="1"> <tr> <td></td> <td>Stock Fund</td> <td>Money market Fund, Income Fund, or , REIT scheme or any other fund</td> </tr> <tr> <td>Individual</td> <td>10%</td> <td>10%</td> </tr> <tr> <td>Company</td> <td>10%</td> <td>25%</td> </tr> <tr> <td>AOP</td> <td>10%</td> <td>10%</td> </tr> </table> 7.5% 12.5%		Stock Fund	Money market Fund, Income Fund, or , REIT scheme or any other fund	Individual	10%	10%	Company	10%	25%	AOP	10%	10%	Every Person paying specie dividend	Recipient of Specie dividend	At the time of making payment	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)
	Stock Fund	Money market Fund, Income Fund, or , REIT scheme or any other fund																
Individual	10%	10%																
Company	10%	25%																
AOP	10%	10%																

Section	Provision of the Section	Tax Rate	Who will deduct/collect/agent	From Whom	When	Time of Deposit
236T Collection of Tax by Pakistan Mercantile Exchange Limited (PMEX)(Minimum Tax)	PMEX shall collect advance tax on;- a) On Purchase of future commodity contract. b) On Sale of future commodity contract.	0.05% 0.05%	PMEX	Member of PMEX	At the time of Purchase	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)

Disclaimer:-

This Withholding Tax Rates Card is just an effort to have a ready reference and to facilitate all the Stakeholders of Withholding Tax Regime. The original Statute (Income Tax Ordinance, 2001) shall always prevail in case of any contradiction. This card shall never be produced as a legal document before any legal Forum.