

## Withholding Income Tax Regime (WHT Rates Card)

Guideline for the Taxpayers, Tax Collectors & Withholding Agents -as per Finance Supplementary (Second Amendment) Act, 2019 – updated up to March 09, 2019

Section	Relevant summary of WHT section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status
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Guideline for the Taxpayers, Tax Collectors & Withholding Agents

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Section	Relevant summary of WHT section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status
148 Imports	<p>Tax to be collected from every importer of goods on the value of goods.</p> <p>1 (i) Industrial undertaking importing remelted 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 9<sup>th</sup> December, 2004</p> <p>(iii) Persons importing Urea;</p> <p>(iv) Manufactures covered under Notification No. S.R.O 1125(I)/2011 dated the 31<sup>st</sup> 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) Persons importing LNG</p>	<p>Filer 1% of the import value increased by Custom –duty, sales tax and federal excise duty.</p> <p>Non-Filer 1.5% of the import value as increased by customs-duty, sales tax and federal excise duty.</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	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a).	<p>Final[for all other than those excluded under S. 148(7)&amp;(8)]</p> <p>Adjustable for a tax year under S. 148(7) in respect of :-</p> <p>a. Raw material, plant, equipment &amp; parts by an industrial undertaking for its own use;</p> <p>b. [motor vehicle] in CBU condition by manufacturer of motor vehicle].</p> <p>c. Large import houses as defined / explained in 148(7)(d)</p> <p>d. A foreign produced film imported for the purposes of screening and viewing]</p>

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148 Imports	<p>[Proviso(a)]<sup>1</sup> Industrial undertaking importing Plastic raw material (PCT Heading 39.01 to 39.12) for its own use. Filer:</p> <p>2. Persons Importing Pulses Filer:</p> <p>Non-filer:</p> <p>3. Commercial importers covered under Notification No. S.R.O 1125(l)/2011 dated the 31<sup>st</sup> December, 2011 and importing items covered under S.R.O 1125(l)/2011 dated the 31<sup>st</sup> December, 2011 Filer:</p> <p>Non-filer</p> <p>[Proviso(b)]<sup>2</sup> Commercial Importer importing Plastic raw material (PCT Heading 39.01 to 39.12) for its own use Filer:</p>	<p>1.75% of the import value as increased by Custom-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> <p>4.5% of the import value as increased by Custom-duty, sales tax and federal excise duty</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	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a).	

<sup>1</sup> Proviso added vide FA, 2017

<sup>2</sup> Proviso added vide FA, 2017

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Section	Relevant summary of WHT section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status														
148 Imports	<p>3A. Persons importing coal</p> <p style="text-align: right;">Filer: 4% Non-filer: 6%</p> <p>4. Ship breakers on import of ship</p> <p style="text-align: right;">Filer: 4.5% Non-filer: 6.5%</p> <p>5. Industrial undertakings not covered under S.No 1 to 4</p> <p style="text-align: right;">Filer: 5.5% Non-filer: 8%</p> <p>6. Companies not covered under S. Nos 1 to 5</p> <p style="text-align: right;">Filer: 5.5% Non-filer: 8%</p> <p>7. Persons not covered Under S.Nos1 to 6:</p> <p style="text-align: right;">Filer: 6% Non-filer: 9%</p> <p><b>[new proviso]<sup>3</sup></b>  <b>On Import of Mobile Phones by any Person (individual, AOP, Company) :<sup>4</sup></b></p>	<p>4% 6%</p> <p>4.5% 6.5%</p> <p>5.5% 8%</p> <p>5.5% 8%</p> <p>6% 9%</p> <p><b>C&amp;F Value of Mobile Phone</b></p> <table border="1"> <thead> <tr> <th>(in USD (\$))</th> <th>Tax (in Rs)</th> </tr> </thead> <tbody> <tr> <td>1. Up to 30</td> <td>Rs. 70</td> </tr> <tr> <td>2. Exceeding 30 &amp; up to 100</td> <td>Rs. 730</td> </tr> <tr> <td>3. Exceeding 100 &amp; up to 200</td> <td>Rs. 930</td> </tr> <tr> <td>4. Exceeding 200 &amp; up to 350</td> <td>Rs. 970</td> </tr> <tr> <td>5. Exceeding 350 &amp; up to 500</td> <td>Rs. 3,000</td> </tr> <tr> <td>6. Exceeding 500</td> <td>Rs. 5,200</td> </tr> </tbody> </table>	(in USD (\$))	Tax (in Rs)	1. Up to 30	Rs. 70	2. Exceeding 30 & up to 100	Rs. 730	3. Exceeding 100 & up to 200	Rs. 930	4. Exceeding 200 & up to 350	Rs. 970	5. Exceeding 350 & up to 500	Rs. 3,000	6. Exceeding 500	Rs. 5,200	Collector of Customs	Importer of goods	At the same time and manner as the custom duty is payable in respect of the goods imported	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a).	
(in USD (\$))	Tax (in Rs)																				
1. Up to 30	Rs. 70																				
2. Exceeding 30 & up to 100	Rs. 730																				
3. Exceeding 100 & up to 200	Rs. 930																				
4. Exceeding 200 & up to 350	Rs. 970																				
5. Exceeding 350 & up to 500	Rs. 3,000																				
6. Exceeding 500	Rs. 5,200																				

<sup>3</sup> Added vide Finance Supplementary (Second Amendment) Act, 2019

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Section	Relevant summary of WHT section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status
149 Tax on Salary Income	Every person responsible for paying Salary to an employee shall deduct tax from the amount paid  1. Where the taxable income does not exceed Rs, 400,000.  2. Where the taxable income exceeds Rs, 400,000 but does not exceed Rs, 800,000.  3. Where the taxable income exceeds Rs, 800,000 but does not exceed Rs, 1,200,000.  4. Where the taxable income exceeds Rs, 1,200,000 but does not exceed Rs, 2,500,000.  5. Where the taxable income exceeds Rs, 2,500,000 but does not exceed Rs, 4,000,000.  6. Where the taxable income exceeds Rs, 4,000,000 but does not exceed Rs, 8,000,000.  7. Where the taxable income exceeds Rs, 8,000,000.	0%  Rs. 1,000/-  Rs. 2,000/-  5% of the amount exceeding Rs, 1,200,000.  Rs, 65,000/- + 15% of the amount exceeding Rs. 2,500,000.  Rs. 290,000/- + 20% of the amount exceeding Rs. 4,000,000.  Rs. 1,090,000/- + 25% of the amount exceeding Rs. 4,800,000.	Person responsible for paying salary to the employee	Employee	At the time the <b>salary</b> 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)	Adjustable
149(3)	Every person responsible for making payment for directorship fee or fee for attending Board meeting or such fee by whatever name called	20% of gross amount paid	Person responsible for making payment	Payees	At the time of payment		

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150 Dividend Income	<p>Tax shall be deducted on the gross amount of dividend paid:</p> <p>(a) Purchaser of Wapda privatized power project, company setup for power generation or company supplying coal exclusively to power generation projects</p> <p>(b) Filer: (other than mentioned in (a) above):</p> <p>(c) Non-filer: (Other than mentioned in (a) above):</p>	<p>7.5%</p> <p>15%</p> <p>20%</p> <p>(i) In the case of Collective Investment Scheme, REIT Scheme or Mutual Funds, rate of tax on dividend paid shall be:</p> <table border="1" style="width: 100%; border-collapse: collapse; margin: 10px 0;"> <thead> <tr> <th rowspan="2"></th> <th rowspan="2">Stock Fund</th> <th colspan="2">Money market Fund, Income Fund, or , REIT scheme or any other fund</th> </tr> <tr> <th>Filer</th> <th>Non-Filer</th> </tr> </thead> <tbody> <tr> <td>Individual</td> <td>12.5%</td> <td>12.5%</td> <td>15%</td> </tr> <tr> <td>Company</td> <td>12.5%</td> <td>15%</td> <td>25%</td> </tr> <tr> <td>AOP</td> <td>12.5%</td> <td>12.5%</td> <td>15%</td> </tr> </tbody> </table> <p>(ii) In case of Stock Fund if dividend receipts of the fund are less than capital gain, the rate of tax shall be: <b>12.5 %</b></p> <p>(iii) In the case of Money Market Mutual Fund, the rate of tax on dividend paid up to Rs. 2.5 million, to a person (i.e. individual &amp; AOP) other than company, shall be :<b>10%</b></p> <p>(iv) In the case of Rental REIT, the rate of tax on dividend paid to an Individual shall be: <b>7.5%</b></p>		Stock Fund	Money market Fund, Income Fund, or , REIT scheme or any other fund		Filer	Non-Filer	Individual	12.5%	12.5%	15%	Company	12.5%	15%	25%	AOP	12.5%	12.5%	15%	Every Person Paying Dividend	Recipients of <b>dividend</b>	At the time the <b>dividend</b> 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)	Final Section 5 read with section 8.
	Stock Fund	Money market Fund, Income Fund, or , REIT scheme or any other fund																							
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Individual	12.5%	12.5%	15%																						
Company	12.5%	15%	25%																						
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150A Return on Investment in Sukuk	On Payment of return on investment in Sukuks: a) In case the Sukuk- holder is a company,  b) In case the Sukuk – holder is an individual or an association of person, if the return on investment is more than one million,  c) In case the Sukuk – holder is an individual and an association of person, if the return on investment is less than one million, and  d) In case the Sukuk – holder is a non-filer.	15%   12.5%  10%  17.5%	Special Purpose Vehicle, Company	From Sukuk holders on payment of gross amount of return on investment	At the time of actual payment	(Within 7 days from the end of each week ending on every Sunday. Rule 43(b))	Final Section 5AA read with Section 8.

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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  Non Filer Up to 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	Every Person Making payment of profit / yield	Recipient of ( <i>Profit on debt</i> )	At the time the yield ( <i>profit on debt</i> ) 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)	Final Tax except Where  (i) Taxpayer is a company  (ii) profit on debt is taxable U/S 7B
151(1)(b)	Profit on debt paid by Banking company or financial institution on account or deposit maintained.  Filer  Non Filer Up to 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 or Financial Institution	Recipient of ( <i>Profit on debt</i> )	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)	Final Tax except Where  (i) Taxpayer is a company  (ii) profit on debt is taxable U/S 7B

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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  Non Filer Up to Rs, 5 Lac  Other Non-filer	10% of the gross yield paid  10% of the gross yield paid  17.5% of the gross yield paid	Federal / Provincial Govt/ Local authority	Recipient of ( <i>Profit on debt</i> )	At the time the <b>profit on debt</b> 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	Final Tax except Where  (i) Taxpayer is a company  (ii) profit on debt is taxable U/S 7B
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 up to 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	recipient of <i>Profit on debt</i>	At the time the <b>profit on debt</b> 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)	Final Tax except Where  (i) Taxpayer is a company  (ii) profit on debt is taxable U/S 7B

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152 Payments to non-residents  152(1)	Every person shall deduct tax while making payments For Royalties and fee for technical payments to non-resident	15% of the gross amount	Every person paying Royalty or Fee for technical services to a non-resident	Non Resident person	At the time the <b>royalty</b> or <b>fee for technical services</b> 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)	Final As per section 6 read with section 8.
152(1A)	Tax will be deducted from 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.	Gross amount  Filer 7%      Non-filer 13%	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)	Final

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152(1AA)	Tax will be deducted from Non-resident on  Any payment of insurance premium or re-insurance to a non-resident person	5% of gross amount	Every Person making the payments	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)	Final
152 (1AAA)	Tax will be deducted on Payments for advertisement services from non-resident person relaying from outside Pakistan.	10% of gross amount	Every Person making payment	Non-Resident	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)	Final if Non-resident person opts for Final Tax regime otherwise adjustable
152(1C)	Tax shall be deducted on remittance outside Pakistan, of <b>fee for off-shore digital services</b> , chargeable to tax u/s 6, to a non-resident person on behalf of any resident or a permanent establishment of a non-resident in Pakistan	5% of the gross amount	Banking company or Financial institution	Non- Resident	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)	Final

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152(2)	Tax deduction on payment to non-resident, not otherwise specified.	20% of the gross amount	Every Person making payments	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)	Adjustable

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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: 7%</p> <p>(ii) Other than company cases:</p> <p style="text-align: right;">Filer: 4.5%</p> <p style="text-align: right;">Non-filer: 7.75%</p> <p>(b) Rendering /providing of services. in the case of Transport service.</p> <p>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 14%</p> <p>(ii) Other than company cases:</p> <p style="text-align: right;">Filer: 10%</p> <p style="text-align: right;">Non-filer 17.5%</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>10%</p> <p>(ii) in case of any person:</p> <p style="text-align: right;">Filer: 7%</p> <p style="text-align: right;">Non-filer 13%</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)	Minimum for S.152(2A)(b) and the provisions of sub clauses (i), (ii) and (iii) of clause (b) of sub section (3) and sub-section (4A) of section 153 shall mutatis mutandis apply [152(2B)]

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152A Payment for Foreign Produced Commercials	Tax to be deducted from Non-resident while making payments for Foreign Produced Commercial for advertisement on any Television Channel or any other Media.	20% of the Gross amount	Every Person responsible for making payment to a Non-resident person	Non-Resident Person	At the Time of Payment	In case of Federal / provincial Government on the day the tax is deducted. Rule 3(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)	Final

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Section	Relevant summary of WHT section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status
153 Payment for goods & services	Payment in full or in part including by way of advance to a resident person :		Every Prescribed Person	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).	Final Tax except where payment received by;
153(1)(a)	For sale of rice, cotton seed oil and edible oil:	1.5% of gross amount		Resident Person; and Permanent Establishment in Pakistan of a Non-Resident		In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)	(i) a company being manufacturers of such goods or
	Supply made by Distributors of fast moving consumer goods : Company Other than Company	2% of gross amount 2.5% of gross amount					(ii) Public company listed on registered Stock Exchange in Pakistan.
	For sale of any other goods:						
	(i) In the case of company: Filer Non Filer	4% 8%					
	(ii) In the case of other than companies Taxpayers Filer Non-filer	4.5% 9%					
		<b>Goods:</b> No deduction of tax where payment is less than Rs. 75,000/- in aggregate during a financial year [S.153(1)(a)]					

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Section	Relevant summary of WHT section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status
153(1)(b)	<p>Transport services:</p> <p>All others: (i) In the case of Companies</p> <p style="text-align: right;">Filers 8% Non-filers 14.5%</p> <p>(ii) In all other than Company Taxpayers</p> <p style="text-align: right;">Filers 10% Non-filers 17.5%</p> <p>(iii) Person making payment to Electronic &amp; Print Media for advertising services</p> <p style="text-align: right;">Filer 1.5% Non-filer 12% Non-filer other than company 15%</p> <p><b>Services :</b> No deduction of tax where payment is less than Rs. 30,000/- in aggregate during a financial year [S.153(1)(b)]</p>	<p>2%</p> <p>8%</p> <p>14.5%</p> <p>10%</p> <p>17.5%</p> <p>1.5%</p> <p>12%</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	<p>In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a).</p> <p>In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)</p>	<p>Minimum Tax</p> <p>Except tax deducted on payment for advertising services to electronic and print media which will be Final tax</p>

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Section	Relevant summary of WHT section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status
153(1)(c)	<p>Execution of Contracts</p> <p>i) In case of sportsperson</p> <p>ii) In the case of Companies :</p> <p style="padding-left: 100px;">Filers</p> <p style="padding-left: 100px;">Non-filers</p> <p>iii) In the case of other than companies Taxpayers</p> <p style="padding-left: 100px;">Filers</p> <p style="padding-left: 100px;">Non-filers</p>	<p>10%</p> <p>7%</p> <p>14%</p> <p>7.5%</p> <p>15%</p>	Prescribed Person	<p><i>Resident Person;</i></p> <p>Resident Person; and Permanent Establishment in Pakistan of a Non-Resident</p>	At the time the amount is actually paid	<p>In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a)</p> <p>In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)</p>	Final Tax except payments received on account of execution of contracts by Public Company listed on registered Stock Exchange in Pakistan
153(2)	Every Exporter or Export House shall deduct Tax on payments in respect of services of stitching, dying, printing etc. received/provided.	1%	Exporter/Export House	<p><i>Resident Person;</i></p> <p>Resident Person; and Permanent Establishment in Pakistan of a Non-Resident</p>	At the time of making the payment.	<p>In case of Federal / provincial Government on the day the tax is deducted. Rule 43 (a).</p> <p>In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)</p>	Final

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## Withholding Income Tax Regime (WHT Rates Card)

Guideline for the Taxpayers, Tax Collectors & Withholding Agents -as per Finance Supplementary (Second Amendment) Act, 2019 – updated up to March 09, 2019

Section	Relevant summary of WHT section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status
154(l) Exports	Tax to be deducted on export of goods	1% of gross value	Every Authorized dealer in Foreign Exchange	Exporter	At the time of realization of the export 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)	Final
154(2)	On realization of proceeds on account of commission to;  I. Non-export indenting agent  II. Export indenting agent / export buying house	5% of gross value  5% of gross value	Every Authorized dealer in Foreign Exchange	Non export indenting agent , export indenting agent / export buying house	At the time of realization of Foreign Exchange 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))	Final
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%	Every Banking Company	Exporter	At the time of realization of proceeds on account of sale of goods to an exporters	In case of Federal / provincial Government on the day the tax is deducted.Rule43(a) In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)	Final

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## Withholding Income Tax Regime (WHT Rates Card)

Guideline for the Taxpayers, Tax Collectors & Withholding Agents -as per Finance Supplementary (Second Amendment) Act, 2019 – updated up to March 09, 2019

Section	Relevant summary of WHT section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status
154(3A)	Exports of goods located in Export Processing Zone (BPZ)	1% of gross value	BPZ 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.Rule43(a) In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)	Final
154(3B)	Payment to indirect exporters as defined in DTRE( Duty & Tax Remission for exporters) rules, 2001	1% of gross value	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.Rule43(a) In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)	Final
154(3C)	Clearance of goods exported	1% of gross value	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.Rule43(a) In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)	Final

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## Withholding Income Tax Regime (WHT Rates Card)

Guideline for the Taxpayers, Tax Collectors & Withholding Agents -as per Finance Supplementary (Second Amendment) Act, 2019 – updated up to March 09, 2019

Section	Relevant summary of WHT section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status
155 Income from Property	<p>Any payment made on account of rent of immovable property</p> <p>(A) In case of individual or AOP</p> <p>Where the gross amount of rent does not exceed Rs, 200,000</p> <p>Where the gross amount of rent exceeds Rs, 200,000 but does not exceed Rs, 600,000</p> <p>Where the gross amount of rent exceeds Rs, 600,000 but does not exceed Rs, 1,000,000</p> <p>Where the gross amount of rent exceeds Rs, 1,000,000 but does not exceed Rs, 2,000,000</p> <p>Where the gross amount of rent exceeds Rs, 2,000,000</p> <p>B) in case of company</p>	<p>Nil</p> <p>5% of the gross amount exceeding Rs, 200,000</p> <p>Rs, 20,000+10% of the gross amount exceeding Rs, 600,000</p> <p>Rs,60,000+15% of the gross amount exceeding Rs, 1,000,000</p> <p>Rs, 210,000+20% of the gross amount exceeding Rs, 2,000,000</p>	Every Prescribed Persons as per Section 155 of Income Tax Ordinance, 2001	Recipient of <b>rent</b> of immovable property	At the time the <b>rent</b> 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)	Adjustable
156 Prizes and winnings	<p>Payments made on account of winning of prize on prize bond , Cross word, raffle, lottery &amp; 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% 17.5%</p> <p>15% 25%</p> <p>20%</p>	Every person making payment	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)	Final

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## Withholding Income Tax Regime (WHT Rates Card)

Guideline for the Taxpayers, Tax Collectors & Withholding Agents - as per Finance Supplementary (Second Amendment) Act, 2019 – updated up to March 09, 2019

Section	Relevant summary of WHT section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status
156 A Petroleum Products	Payment to petrol pump operator on account of sale of petroleum products  Filers  Non-filers	12%  17.5%	Every person selling petroleum product to petrol pump operator	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)	Final
156B Withdrawal of balance under pension fund	i) Withdrawal of pension before retirement age  ii) Withdrawal if in excess of 50% of accumulated balance at or after the retirement age	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)	Adjustable
231A <sup>5</sup> Cash Withdrawal from a Bank	Payment for cash withdrawal , or sum total of payment for cash withdrawal, in a day, exceeding Rs, 50,000/-  Non-filers	0.6%	Every Banking Company	Account Holder 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)	Adjustable

<sup>5</sup> Advance tax on Filers omitted vide Finance Supplementary (Second Amendment) Act, 2019

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Section	Relevant summary of WHT section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status
231AA <sup>6</sup> (1) 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 where sum total of transactions exceeds Rs, 25,000 in a day  <p style="text-align: right;">Non-filers</p>	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)	Adjustable

<sup>6</sup> Advance tax on Filers omitted vide Finance Supplementary (Second Amendment) Act, 2019

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Section	Relevant summary of WHT section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status
231AA <sup>7</sup> (2)	2. Transfer of any sum against cash through online transfer, telegraphic transfer mail transfer or any other mode of electronic transfer. Where sum total of transactions exceed Rs, 25,000/- in a day  Non-filers	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)	Adjustable
231B <sup>8</sup> Advance Tax on Private motor vehicles	Registration of Moto Vehicle  Up to 850CC 851cc to 1000cc 1001cc to 1300cc 1301c to 1600cc 1601cc to 1800cc 1801cc to 2000cc 2001cc to 2500cc 2501cc to 3000cc Above 3000cc	<b>Filer</b> Rs. 7,500/- Rs. 15,000/- Rs. 25,000/- Rs. 50,000/- Rs. 75,000/- Rs.100,000/- Rs.150,000/- Rs.200,000/- Rs.250,000/-  <b>Non-Filer</b> Rs. 15,000/- Rs. 37,500/- Rs. 60,000/- Rs.150,000/- Rs.225,000/- Rs.300,000/- Rs.450,000/- Rs.600,000/- Rs.675,000/-	Motor vehicle registration authority	<b>Persons</b> getting New locally manufactured motor vehicle transferred in their name.	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)	Adjustable

<sup>7</sup> Advance tax on Filers omitted vide Finance Supplementary (Second Amendment) Act, 2019

<sup>8</sup> Advance tax on Non-Filers have been revised upwards vide Finance Supplementary (Second Amendment) Act, 2019

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Section	Relevant summary of WHT section	Tax Rate		Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status
231B(1A)	Leasing of Motor vehicle to a non-filer	4% of the value of Motor Vehicle		Every Leasing Company, Scheduled Bank, Investment Bank Development Finance Institution Non-Banking Finance Institution MODARBA (Sharia compliant or under conventional mode)	Lessee	At the time of lease	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	Adjustable
231B(2)	Transfer of Registration or ownership of motor vehicle  2) the rate of tax under sub-section (2) of section 231B shall be as follows-	<b>Filer</b>	<b>Non-Filer</b>	Motor Vehicle Registration Authority	Person Transferring the ownership / Registration	At the time of 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)	Adjustable
	Up to 850cc	Rs. 0	Rs. 5000					
	851cc to 1000cc	Rs. 5,000	Rs. 15,000					
	1001cc to 1300cc	Rs. 7,500	Rs. 25,000					
	1301c to 1600cc	Rs. 12,500	Rs. 65,000					
	1601cc to 1800cc	Rs. 18,750	Rs. 100,000					
	1801cc to 2000cc	Rs. 25,000	Rs. 135,000					
	2001cc to 2500cc	Rs. 37,500	Rs. 200,000					
	2501cc to 3000cc	Rs. 50,000	Rs. 270,000					
	Above 3000cc	Rs. 62,500	Rs. 300,000					

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231B(3)	Division VII, Part IV of First Schedule of the ITO, 2001	<b>Filer</b> Rs.	<b>Non-Filer</b> Rs.	Manufacturer of Motor vehicle	Purchaser	At the time of sale of 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)	Adjustable
	Up to 850cc	7,500	10,000					
	851cc to 1000cc	15,000	25,000					
	1001cc to 1300cc	25,000	40,000					
	1301c to 1600cc	50,000	100000					
	1601cc to 1800cc	75,000	150,000					
	1801cc to 2000cc	100,000	200,000					
	2001cc to 2500cc	150,000	300,000					
	2501cc to 3000cc	200,000	400,000					
	Above 3000cc	250,000	450,000					

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Section	Relevant summary of WHT section	Tax Rate		Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status
233 Brokerage & Commission	<p>Brokerage and commission income</p> <p>In case of Advertising Agents</p> <p>Life Insurance Agents where Commission received is less than Rs, 0.5Million per annum</p> <p>Persons not covered in 1 &amp; 2</p>	<p>Filer 10%</p> <p>8%</p> <p>12%</p>	<p>Non-filer 15%</p> <p>16%</p> <p>15%</p>	Federal Government, Provincial Government, Local authority, Company AOP constituted by or under any law or principal.	Recipient of brokerage or commission or Agent	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)	Final
233A <sup>9</sup> Collection of tax by Stock Exchange	<p>On purchase of shares in lieu of the commission earned by its Member</p> <p>On sale of shares in lieu of the commission earned by its Member</p>	<b>This section has been made inapplicable with effect from 1<sup>st</sup> March, 2019 through insertion of sub-section 3 vide Finance Supplementary (Second Amendment) Act, 2019</b>						

<sup>9</sup> This section has been made inapplicable with effect from 1<sup>st</sup> March, 2019, vide Finance Supplementary (Second Amendment) Act, 2019

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233AA Collection of Tax by NCCPL	Advance Tax on margin financing through in share business.	10% of Mark-up or interest	NCCPL	Members of Stock Exchange (Margin Financier & Lenders) trading finance	At the time of Mark-up / Interest is paid	In case of Federal / provincial Government on the day the tax is deducted.Rule43(a) In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)	Adjustable

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234 Tax on Motor Vehicle	<p>(i) In the case of goods Transport Vehicles.</p> <p style="text-align: right;">Filer</p> <p style="text-align: right;">Non files</p> <p>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</p> <p>(2) In the case of Passenger Transport Vehicles plying for hire, seating capacity.</p> <p>(a) 4 or more persons but less than 10 persons.</p> <p>(b) 10 or more persons but less than 20 persons.</p> <p>(c) 20 persons or more.</p> <p>(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 :-</p> <p style="text-align: right;">Up to 1000cc</p> <p style="text-align: right;">1001cc to 1199cc</p> <p style="text-align: right;">1200cc to 1299cc</p> <p style="text-align: right;">1300cc to 1499cc</p> <p style="text-align: right;">1500cc to 1599cc</p> <p style="text-align: right;">1600cc to 1999cc</p> <p style="text-align: right;">2000cc &amp; above</p>	<p>Rs. 2.5 per kg of the laden weight</p> <p>Rs. 4 per kg of the laden weight</p> <p>Rs. 1200 per annum</p> <hr/> <p style="text-align: center;">Rs per seat per annum</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Filer</th> <th style="text-align: left;">Non Filer</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">50</td> <td style="text-align: center;">100</td> </tr> <tr> <td style="text-align: center;">100</td> <td style="text-align: center;">200</td> </tr> <tr> <td style="text-align: center;">300</td> <td style="text-align: center;">500</td> </tr> </tbody> </table> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">For Filer</th> <th style="text-align: left;">Non-Filer</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">Rs. 800</td> <td style="text-align: center;">Rs. 1200</td> </tr> <tr> <td style="text-align: center;">Rs. 1,500</td> <td style="text-align: center;">Rs. 4,000</td> </tr> <tr> <td style="text-align: center;">Rs. 1,750</td> <td style="text-align: center;">Rs. 5,000</td> </tr> <tr> <td style="text-align: center;">Rs. 2,500</td> <td style="text-align: center;">Rs. 7,500</td> </tr> <tr> <td style="text-align: center;">Rs. 3,750</td> <td style="text-align: center;">Rs. 12,000</td> </tr> <tr> <td style="text-align: center;">Rs. 4,500</td> <td style="text-align: center;">Rs. 15,000</td> </tr> <tr> <td style="text-align: center;">Rs. 10,000</td> <td style="text-align: center;">Rs. 30,000</td> </tr> </tbody> </table>	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)	Adjustable
Filer	Non Filer																														
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## Withholding Income Tax Regime (WHT Rates Card)

Guideline for the Taxpayers, Tax Collectors & Withholding Agents - as per Finance Supplementary (Second Amendment) Act, 2019 – updated up to March 09, 2019

Section	Relevant summary of WHT section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status
234A CNG Station	On the amount of gas bill of a Compressed Natural Gas Station  Filer  Non files	4%  6%	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	Final
235 Electricity	Gross amount of Electricity Bill of 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  <u>Exceeds Rs. 20000:</u>	Rs. 0 Rs. 80 Rs. 100 Rs. 160 Rs. 300 Rs. 350 Rs. 450 Rs. 500 Rs. 650 Rs. 1000 Rs. 1500  (i) at the rate of 12% for commercial consumers; (ii) at the rate of 5% for industrial consumers	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) Adjustable In case of company. (ii) in case of other than company tax collected on Rs, 360000 amount of annual bill will be minimum tax. (iii) in case other than company tax collected on amount over and above Rs 30000/- of monthly bill will be adjustable (iv) Final for CNG Stations (Ref S.234A) (3).

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235A Electricity	Domestic consumers  (i) if the amount of monthly bill is Rs,75,000/- or more  (ii) if the amount of monthly bill is less than Rs, 75,000/-	7.5%  0%	Person preparing electricity bill	Domestic consumers	Along with payment of electricity consumption charges	In case of Federal / provincial Government on the day the tax is deducted.Rule43(a) In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)	Adjustable
235B Tax on Steel Melters and composite units.	Tax from Every Steel Melters and, Composite Steel Units registered for the purpose of Chapter IX of Sales Tax Special procedure Rules, 2007.	Rs, 1 per Unit of Electricity consumed	The person preparing electricity consumption bill	Steel Melters, Composite Steel Units.	In the manner electricity consumption charges or charged.	In case of Federal / provincial Government on the day the tax is deducted.Rule43(a) In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)	Non- adjustable

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Section	Relevant summary of WHT section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status
236 Telephone	(a) Telephone subscribers and internet  Monthly bill up to Rs, 1000  Bill exceeding 1,000  (b) in the case of subscriber of internet, mobile telephone and pre-paid internet or telephone card	Nil,  10%  12.5% of the amount of Bill or sales price of internet pre-paid card or prepaid telephone card or sale of units through any electronic medium or whatever form	Person preparing telephone / Internet bill or issuing / selling prepared card for mobile phones / Internet	Telephone Subscribers, Internet subscriber, purchaser of Internet Prepaid Cards,  Telephone subscriber and purchaser of prepaid telephone cards	Along with payment of telephone bill or at the time of issuance of or sales of prepared cards	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)	Adjustable
236A Sale by auction	Any person making sale by public auction / tender of any property or goods shall deduct tax including award of any lease to any person  Filer  Non filer	10%  15%	Every person making sale by auction	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)	(i) Adjustable  (ii) in case of tax collected on a lease of right to collect tolls ,will be final tax
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)	Adjustable

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Section	Relevant summary of WHT section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status
236C Immoveable property	Registering, Recording or attesting transfer of any Immoveable property. Filer Non-filer	1% 2%	Every person Registering, Recording or attesting or Transfer including local authorities, housing authorities, Housing Society Co-operative Society and registrar or properties.	From seller of immoveable property	At the time of Registering, recording 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)	Minimum if property is acquired and disposed off with the same tax year otherwise adjustable.  <u>As per section 230F(23) read with section 230F(22), the Sections- 236C, section 236W, Section 111(4)(c) – and the Division X of Part IV of the First Schedule, shall not be applicable with effect from the date, Federal Government so appoints by notification in the official Gazette., for this purpose. [S.230F(22)/(23)]</u>

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Section	Relevant summary of WHT section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status
236D(1) <sup>10</sup> 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 in a marriage hall, Marquee, Hotel, Restaurant, Commercial Lawn, Clubs, Community Place or any other place used for such purpose	<p>(a) Tax Rate for the function of marriage shall be :</p> <p><b>(i) 5% of the bill ad valorem or Rs. 20,000/- whichever is higher for the following cities:</b></p> <p>Islamabad, Lahore, Multan, Faisalabad, Rawalpindi, Gujranwala, Bahawalpur, Sargodha, Sahiwal, Shekhupura, Dera Ghazi Khan, Karachi, Hyderabad, Sukkur, Thatta, Larkana, Mirpur Khas, Nawabshah, Peshawar, Mardan, Abbottabad, Kohat, Dera Ismail Khan, Quetta, Sibi, Loralai, Khuzdar, Dera Murad Jamali</p> <p><b>(ii) 5% of the bill ad valorem or Rs. 10,000/- whichever is higher for other cities.</b></p> <p><b>[New proviso]</b></p> <p><b>The rate for the function of marriage will be 5% of the bill ad valorem or Rs. 5,000/- whichever is higher :</b></p> <p><b>(a) In the case of a marriage hall, marquee or a community place, with total function area less 500 sq. yards; or</b></p>	Prescribed person as per Section 236D(4)(b)	Any person holding or arranging a function  Person holding function related for food service and other 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)	Adjustable

<sup>10</sup> New proviso added vide Finance Supplementary (Second Amendment) Act, 2019

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236D(2)	On payment of food, service, or any other facility related to function and gathering	<p style="text-align: center;">(b) <u>In case of a multi storied premises, with the largest total function area on one floor less than 500 sq. yards.</u></p> <p style="text-align: center;">(b) Tax Rate for other functions: 5%</p>					

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Section	Relevant summary of WHT section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status																																																
236F Advance Tax on Cable Operators & other Electronics	<p>PEMRA shall collect tax on issuance of license for distribution services or renewal of the license to a license</p> <p style="text-align: center;"><b>License Category as provided in PEMRA Rules</b></p> <p style="text-align: center;">H H-I H-II R B B-1 B-2 B-3 B-5 B-6 B-7 B-8 B-9 B-10</p>	<p>(1)</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"></th> <th style="width: 20%; text-align: center;">Tax on License Fee</th> <th style="width: 20%; text-align: center;">Tax on Renewal</th> </tr> </thead> <tbody> <tr><td></td><td style="text-align: center;">Rs. 7,500</td><td style="text-align: center;">Rs. 10,000</td></tr> <tr><td></td><td style="text-align: center;">Rs. 10,000</td><td style="text-align: center;">Rs. 15,000</td></tr> <tr><td></td><td style="text-align: center;">Rs. 25,000</td><td style="text-align: center;">Rs. 30,000</td></tr> <tr><td></td><td style="text-align: center;">Rs. 5,000</td><td style="text-align: center;">Rs. 12,000</td></tr> <tr><td></td><td style="text-align: center;">Rs. 5,000</td><td style="text-align: center;">Rs. 40,000</td></tr> <tr><td></td><td style="text-align: center;">Rs. 30,000</td><td style="text-align: center;">Rs. 35,000</td></tr> <tr><td></td><td style="text-align: center;">Rs. 40,000</td><td style="text-align: center;">Rs. 45,000</td></tr> <tr><td></td><td style="text-align: center;">Rs. 50,000</td><td style="text-align: center;">Rs. 75,000</td></tr> <tr><td></td><td style="text-align: center;">Rs. 75,000</td><td style="text-align: center;">Rs. 100,000</td></tr> <tr><td></td><td style="text-align: center;">Rs. 87,500</td><td style="text-align: center;">Rs. 150,000</td></tr> <tr><td></td><td style="text-align: center;">Rs. 175,000</td><td style="text-align: center;">Rs. 200,000</td></tr> <tr><td></td><td style="text-align: center;">Rs. 262,500</td><td style="text-align: center;">Rs. 300,000</td></tr> <tr><td></td><td style="text-align: center;">Rs. 437,500</td><td style="text-align: center;">Rs. 500,000</td></tr> <tr><td></td><td style="text-align: center;">Rs. 700,000</td><td style="text-align: center;">Rs. 800,000</td></tr> <tr><td></td><td style="text-align: center;">Rs. 875,000</td><td style="text-align: center;">Rs. 900,000</td></tr> </tbody> </table> <p>(2) The rate of tax to be collected by PEMRA in the case of IPTV, FM Radio, MMDS, Mobile TV, Mobile Audio, Satellite TV Channel and Landing Rights, shall be 20% of the permission fee or renewal fee, as the case may be.</p> <p>(3) In addition to tax collected as per (2), PEMRA shall collect tax at the rate of 50% of the permission fee or renewal fee, as the case may be, from every TV Channel on which foreign TV drama serial or a play in any language, other than English, is screened or viewed.</p>		Tax on License Fee	Tax on Renewal		Rs. 7,500	Rs. 10,000		Rs. 10,000	Rs. 15,000		Rs. 25,000	Rs. 30,000		Rs. 5,000	Rs. 12,000		Rs. 5,000	Rs. 40,000		Rs. 30,000	Rs. 35,000		Rs. 40,000	Rs. 45,000		Rs. 50,000	Rs. 75,000		Rs. 75,000	Rs. 100,000		Rs. 87,500	Rs. 150,000		Rs. 175,000	Rs. 200,000		Rs. 262,500	Rs. 300,000		Rs. 437,500	Rs. 500,000		Rs. 700,000	Rs. 800,000		Rs. 875,000	Rs. 900,000	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)	Adjustable
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236G Advance Tax on sales to distributor, dealer & wholesaler	<p>Advance tax has to be collected from wholesaler, distributor &amp; dealers at the time of sales made to them.</p> <p>i) Fertilizers</p> <p style="text-align: right;">Filer: 0.7%</p> <p style="text-align: right;">Non-filer: 1.4%</p> <p>ii) Other than Fertilizer</p> <p style="text-align: right;">Filer: 0.1%</p> <p style="text-align: right;">Non-filer: 0.2%</p>	0.1% on Gross Sale	Every Manufacture or Commercial importer of electronics sugar, cement, iron & steel products, fertilisers, motorcycles, 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)	Adjustable

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236H Advance Tax on sales to Retailers	Advance tax has to be collected from retailers at the time of sales made to them  Electronics  Others	Filer: 1%  Filer: 0.5%  Non-filer: 1%	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)	Adjustable
236HA Advance Tax on sale of certain petroleum products	Advance tax has to be collected on ex-depot sale price of such petroleum products	Filers 0.5% of ex-depot sale price  Non-Filers 1% of ex-depot sale price	Every person selling petroleum products	Every petrol pump operator or distributor, where such operator or distributor is not allowed a commission or discount	At the time of sale of such products	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)	Final

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236I Collection of Advance Tax by Educational Institution	Every Educational institution has to collect advance Tax on the amount of fee (inclusive of tuition fee & all charges received by the educational institution, by whatever name called, excluding the amount which is refundable) exceeding Rs. 200,000 per annum ( other than an amount paid by way of scholarship)	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)	Adjustable
236J Advance Tax on dealers, commission agents and arthis	Every Market committee shall collect tax from dealers, commission agents or Arthis on issuance or renewal of license  Group or Class A Group or Class B Group or Class C Any other category	Rs. 10,000 Rs. 7,500 Rs. 5,000 Rs. 5,000	Every Market Committee or any commodity regulatory authority	Every Dealer, commission Agent and Arthi.	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)	Adjustable
236K 236K(1)	Advance Tax on purchase of immovable property i) Where value of Immovable property is Up to 4 million ii) Where the value immovable property is more than 4 million  Filer: 2% Non-filer: 4%	0%  2% 4%	Every person registering, recording or attesting or Transfer including local authorities, housing authorities, Housing Society, Co-operative Society and registrar or properties.	From the purchaser of immovable property	At the time of Registering, recording 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)	Adjustable  <u>As per section 230F(23) read with section 230F(22), the rates shall be 1% [replacing rates mentioned in column (3) of Table XVIII of First Schedule] -with effect from the date, Federal Government so appoints by notification in the official Gazette., for this purpose. [S.230F(22)/(23)]</u>

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236K(3)	<p>Advance Tax on payment of installment in respect of purchase of allotment of immovable property where transfer is to be effected after making payment of all installments</p> <p>i) Where value of Immovable property is Up to 4 million</p> <p>ii) Where the value immovable property is more than 4 million</p> <p style="text-align: right;">Filer: 2% Non-filer: 4%</p>	0%	Any person responsible for collection of payment in installment	From the purchaser or allottee of the immovable property	At the time of payment of installment	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)	Adjustable  <u>As per section 230F(23) read with section 230F(22), the rates shall be 1% [replacing rates mentioned in column (3) of Table XVIII of First Schedule] -with effect from the date, Federal Government so appoints by notification in the official Gazette, for this purpose. [S.230F(22)/(23)]</u>
236L	<p>Advance Tax on purchase of international air ticket</p> <p>(i) First/ Executive class</p> <p>(ii) Others excluding Economy</p> <p>(iii) Economy</p>	<p>Rs. 16000 per person</p> <p>Rs. 12000 per person</p> <p>Rs.0</p>	Airlines issuing the air ticket	Purchasers of International 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)	Adjustable

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## Withholding Income Tax Regime (WHT Rates Card)

Guideline for the Taxpayers, Tax Collectors & Withholding Agents - as per Finance Supplementary (Second Amendment) Act, 2019 – updated up to March 09, 2019

Section	Relevant summary of WHT section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status
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 travelers' cheque; where payment for sum total of all transactions exceeds Rs, 50,000 in a day  (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; where payment for sum total of all transactions exceeds Rs, 50,000 in a day	0.6%  0.6%	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)	Adjustable
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)	Final
236R Education related expenses remitted abroad	Advance Tax be collected on the amount of education related expenses remitted abroad.	5% of the remitted expenses	Banks, 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)	Adjustable

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# Withholding Income Tax Regime (WHT Rates Card)

**Guideline for the Taxpayers, Tax Collectors & Withholding Agents - as per Finance Supplementary (Second Amendment) Act, 2019 – updated up to March 09, 2019**

Section	Relevant summary of WHT section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status																		
236S Dividend in Specie	<p>Every Person making payment of dividend in specie shall collect (deduct) from gross amount of dividend in specie</p> <p>(a) Purchaser of Wapda privatized power project, company setup for power generation or company supplying coal exclusively to power generation projects</p> <p>(b) Filer: (other than mentioned in (a) above): (c) Non-filer: (Other than mentioned in (a) above):</p>	<p>7.5%</p> <p>15%</p> <p>20%</p> <p>(i) In the case of Collective Investment Scheme, REIT Scheme or Mutual Funds, rate of tax on dividend paid shall be:</p> <table border="1" style="width: 100%; border-collapse: collapse; margin: 10px 0;"> <thead> <tr> <th rowspan="2"></th> <th rowspan="2">Stock Fund</th> <th colspan="2">Money market Fund, Income Fund, or REIT scheme or any other fund</th> </tr> <tr> <th>Filer</th> <th>Non-Filer</th> </tr> </thead> <tbody> <tr> <td>Individual</td> <td>12.5%</td> <td>12.5%</td> <td>15%</td> </tr> <tr> <td>Company</td> <td>12.5%</td> <td>15%</td> <td>25%</td> </tr> <tr> <td>AOP</td> <td>12.5%</td> <td>12.5%</td> <td>15%</td> </tr> </tbody> </table> <p>(ii) In case of Stock Fund if dividend receipts of the fund are less than capital gain, the rate of tax shall be: <b>12.5 %</b></p> <p>(iii) In the case of Money Market Mutual Fund, the rate of tax on dividend paid up to Rs. 2.5 million, to a person (i.e. individual &amp; AOP) other than company, shall be: <b>10%</b></p> <p>(iv) In the case of Rental REIT, the rate of tax on dividend paid to an Individual shall be: <b>7.5%</b></p>		Stock Fund	Money market Fund, Income Fund, or REIT scheme or any other fund		Filer	Non-Filer	Individual	12.5%	12.5%	15%	Company	12.5%	15%	25%	AOP	12.5%	12.5%	15%	Every Person paying dividend in specie	Recipient of dividend in specie	At the time of making payment of dividend in specie	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)	Final Section 5 read with section 8.
	Stock Fund	Money market Fund, Income Fund, or REIT scheme or any other fund																							
		Filer	Non-Filer																						
Individual	12.5%	12.5%	15%																						
Company	12.5%	15%	25%																						
AOP	12.5%	12.5%	15%																						

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## Withholding Income Tax Regime (WHT Rates Card)

Guideline for the Taxpayers, Tax Collectors & Withholding Agents -as per Finance Supplementary (Second Amendment) Act, 2019 – updated up to March 09, 2019

Section	Relevant summary of WHT section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status
236U Advance Tax on Insurance Premium	Tax to be collected by every Insurance Company at the time of collection of General Insurance Premium and life Insurance Premium  General Insurance Premium  Life Insurance Premium if exceeding Rs.0.3 million in aggregate per annum  Others	4%  1%  0%	Insurance Company and Agents of Insurance Company	Non-filers	At the time of collection of Insurance premium	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)	Adjustable
236V Advance Tax on extraction of Minerals	Tax to be collected at the value of Minerals extracted product, dispatched and carried away from licensed or leased areas of mines  Filer  Non-Filer	0%  5%	Provincial Authority Collected royalty per metric ton	Lease Holder of Mines or any person extracting minerals	At the time of collecting royalty per metric ton from leased.	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)	Adjustable

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## Withholding Income Tax Regime (WHT Rates Card)

Guideline for the Taxpayers, Tax Collectors & Withholding Agents -as per Finance Supplementary (Second Amendment) Act, 2019 – updated up to March 09, 2019

Section	Relevant summary of WHT section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status
236W Tax on purchase or transfer of immovable property	Tax to be collected on the amount computed under section 111(4)(c)	3%	Every person registering, recording or attesting or Transfer including local authorities, housing authorities, Housing Society, Co-operative Society and registrar or properties.	From purchaser of immovable property	At the time of registering, recording or attesting of 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)	Final  <u>As per section 230F(23) read with section 230F(22), the Sections- 236C, section 236W, Section 111(4)(c) – and the Division X of Part IV of the First Schedule, shall not be applicable with effect from the date, Federal Government so appoints by notification in the official Gazette, for this purpose. [S.230F(22)/(23)]</u>
236X Advance tax on Tobacco	Tax to be collected on the purchase value of tobacco from every person	5%	Pakistan Tobacco Board or Contractors of Pakistan Tobacco Board.	From purchaser of tobacco including manufacturer of cigarettes	At the time of cess on tobacco.	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)	Adjustable

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## Withholding Income Tax Regime (WHT Rates Card)

Guideline for the Taxpayers, Tax Collectors & Withholding Agents -as per Finance Supplementary (Second Amendment) Act, 2019 – updated up to March 09, 2019

Section	Relevant summary of WHT section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status
236Y Advance tax on persons remitting amounts abroad	Tax to be collected on the gross amount remitted abroad through credit or debit or pre-paid cards  <div style="text-align: right;">Filer Non-Filer</div>	1% 3%	Every banking company	From a person who has completed a transaction of credit card, or debit card, or pre-paid card, with a person outside Pakistan.	At the time of transfer of any sum remitted outside Pakistan through a transaction of a credit card or debit card or pre-paid card.	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)	Adjustable

-End-

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