

WITHHOLDING RATES (SUBJECTWISE)



| SECTIONS | | PAYMENT / TRANSACTION | WITHHOLDING TAX RATES | | | | | |
|------------|-----|--|---|-----------|---|-----------|---|-----------|
| A. IMPORTS | | | | | | | | |
| IMPORTS | 148 | "Imports (Minimum Tax except by an Industrial undertaking for its own use." | Part I of 12 th Schedule [Annexure I] | | Part II of 12 th Schedule [Annexure II] | | Part III of the 12 th Schedule [Annexure III] | |
| | | | Filer | Non-Filer | Filer | Non-Filer | Filer | Non-Filer |
| | | | 1% | 2% | 2% | 4% | 5.5% | 11% |
| | | Manufacturers covered under S.R.O. 1125(I)/2011 | | | | | 1% | 2% |
| | | Pharmaceutical Imported Finish Goods | | | | | 4% | 8% |

| B. INDIVIDUAL | | | Slabs Rates | | |
|---------------|--------|-----------------|--|--------------------------|------------|
| INDIVIDUAL | 149 | Salary | Slab | Rate on Exceeding Amount | Fixed Tax |
| | | | Up to 600,000 | Nil | Nil |
| | | | 600,001 to 1,200,000 | 5% | Nil |
| | | | 1,200,001 to 1,800,000 | 10% | 30,000 |
| | | | 1,800,001 to 2,500,000 | 15% | 90,000 |
| | | | 2,500,001 to 3,500,000 | 17.5% | 195,000 |
| | | | 3,500,001 to 5,000,000 | 20% | 370,000 |
| | | | 5,000,001 to 8,000,000 | 22.5% | 670,000 |
| | | | 8,000,001 to 12,000,000 | 25% | 1,345,000 |
| | | | 12,000,001 to 30,000,000 | 27.5% | 2,345,000 |
| | | | 30,000,001 to 50,000,000 | 30% | 7,295,000 |
| | | | 50,000,001 to 75,000,000 | 32.5% | 13,295,000 |
| | | | 75,000,000 and above | 35% | 21,420,000 |
| | 149(3) | BoD Meeting Fee | 20% on Gross amount at the time of Payment to Director | | |

| C. DIVIDEND | | | Individual/AOP | | Companies | |
|-------------|------|---|------------------|-----------|-----------|-----------|
| DIVIDEND | 150 | | Filer | Non-Filer | Filer | Non-Filer |
| | | Power Generation *Subject to the implementation & Purchase Agreements | 7.5% | 15% | 7.5% | 15% |
| | | Cash Dividend / Mutual Fund | 15% | 30% | 15% | 30% |
| | | Stock Fund | 15% | 30% | 15% | 30% |
| | | Money Market Fund | 15% | 30% | 15% | 30% |
| | | Income Fund or any other fund | 15% | 30% | 15% | 30% |
| | | REIT Scheme | 25% | 50% | 25% | 50% |
| | | Rental REIT Scheme | 25% | 50% | 25% | 50% |
| | | Exempt company OR Non tax payable Companies | 25% | 50% | 25% | 50% |
| | 150A | Dividend on Sukus | 10% < 1million | 20% | 25% | 50% |
| | | | 12.5% < 1million | 25% | | |
| | 236S | Specie Dividend | 15% | 30% | 15% | 30% |

| | | | Individual /AOP/Company | | | |
|-------------|-----------|--|-------------------------------|-----------|-------------------------------|-----------|
| D. INTEREST | | | Filer | Non-Filer | Filer | Non-Filer |
| INTEREST | 151 | Interest | If Interest < 500,000 / Annum | | If Interest > 500,000 / Annum | |
| | 151(1)(a) | Interest on National Saving Scheme (NSS) | 10% | 20% | 15% | 30% |
| | 151(1)(b) | Interest on Bank Account | | | | |
| | 151(1)(c) | Interest on Federal Government, Provincial Government & Local Government Bonds | | | | |
| | 151(1)(d) | Interest on Company Loans | | | | |

| E. NON-RESIDENT | | | Individual /AOP/Company | | | | |
|-----------------|-----------|--|-------------------------|-----------------------------|-----------|-----------|-----------|
| | | | Filer | | Non Filer | | |
| NON – RESIDENT | 152(1) | Royalty or Fee for Technical Services | 15% | | 30% | | |
| | 152(IA) | Construction Services | 7% | | 7% | | |
| | | Advertisement by TV Satellite Channels | 7% | | 7% | | |
| | 152(1AAA) | Media Person Advertisement Services | 10% | | 10% | | |
| | 152(1C) | Fee for Offshore Digital Services | 5% | | 5% | | |
| | 152(2) | Any Other Services | 20% | | 40% | | |
| | 152 (2A) | | | Companies | | IND./A OP | |
| | | | | Filer | Non Filer | File | Non Filer |
| | | (a) | Supply of Goods | 4% | 8% | 4.5% | 9% |
| | | (b) | Services | 8% | 16% | 10% | 20% |
| | | (c) | Contract | 7% | 14% | 7% | 14% |
| | | | Sports Person | Filer | | Non Filer | |
| | | | | 10% | | 20% | |
| | | | 152A | Foreign Produced Commercial | Filer | | Non Filer |
| | 20% | | | | 40% | | |
| | 152(5)(I) | | Companies | | IND./AOP | | |
| | | | Filer | Non Filer | Filer | Non Filer | |
| | 1 | Transport Services | 3% | 6% | 3% | 6% | |
| | 2 | Freight Forwarding Services | | | | | |
| | 3 | Air Cargo Services | | | | | |
| | 4 | Courier Services | | | | | |
| | 5 | Manpower Outsourcing Services | | | | | |
| | 6 | Hotel Services | | | | | |
| | 7 | Security Guard Services | | | | | |
| | 8 | Software Development Services | | | | | |
| | 9 | IT Services and IT Enabled Services | | | | | |
| | 10 | Tracking Services | | | | | |
| | 11 | Advertising Services (Other than Print/Electronic Media) | | | | | |
| | 12 | Share Registrar Services | | | | | |
| | 14 | Engineering Services | | | | | |
| | 15 | Car Rental Services | | | | | |
| | 16 | Building Maintenance Services | | | | | |

| | | | | | | |
|--|----|---|----|----|----|----|
| | 17 | Services Rendered by: Pakistan Stock Exchange Ltd. and Pakistan Mercantile Exchange Ltd. | | | | |
| | 18 | Inspection | 3% | 6% | 3% | 6% |
| | 19 | Certification | | | | |
| | 20 | Testing | | | | |
| | 21 | Training Services | | | | |

| F. GOODS, SERVICES & CONTRACTS | | | Companies | | IND./A OP | | |
|--------------------------------|------------|--|-----------|-----------|-----------|-----------|----|
| GOODS | 153(1)(a) | Rice, Cotton Seed Oil, Edible Oils (if Annual Supplies > 75K) | Filer | Non-Filer | Filer | Non-Filer | |
| | | | 1.5% | 3% | 1.5% | 3% | |
| | | Other Goods including Toll Manufacturing (if Annual Supplies > 75K) | 4% | 8% | 4.5% | 9% | |
| | | Dealer and Sub-Dealer of Sugar, Cement and Edible Oil | 0.25% | 0.50% | 0.25% | 0.50% | |
| | 153(1)(ab) | Distributors of FMCG (excluding durable goods) | 2% | 4% | 2.5% | 5% | |
| GOODS, SERVICES & CONTRACTS | SERVICES | Services (if Annual Services > 30K) | 8% | 16% | 10% | 20% | |
| | | 1 Transport Services | 3% | 6% | 3% | 6% | |
| | | 2 Freight Forwarding Services | | | | | |
| | | 3 Air Cargo Services | | | | | |
| | | 4 Courier Services | | | | | |
| | | 5 Manpower Outsourcing Services | | | | | |
| | | 6 Hotel Services | | | | | |
| | | 7 Security Guard Services | | | | | |
| | | 8 Software Development Services | | | | | |
| | | 9 IT Services and IT Enabled Services | | | | | |
| | | 10 Tracking Services | | | | | |
| | | 11 Advertising Services (Other than Print/Electronic Media) | | | | | |
| | | 12 Share Registrar Services | | | | | |
| | | 13 Engineering Services | | | | | |
| | | 14 Warehousing Services | | | | | |
| | | 15 Services Rendered by Asset Management Companies | | | | | |
| | | 16 Data Services provided under license issued by PTA | | | | | |
| | | 17 Telecommunication Infrastructure (Tower) Services | | | | | |
| | | 18 Car Rental Services | | | | | |
| | | 19 Building Maintenance Services | | | | | |
| | | 20 Services Rendered by Pakistan Stock Exchange Limited and Pakistan Mercantile Exchange Limited | | | | | |
| | | 21 Inspection | | | | | |
| | | 22 Certification | | | | | |
| | | 23 Testing | | | | | |
| | | 24 Training Services | | | | | |
| | | Electronic and Print Media Advertising Services | | 1.5% | 3% | 1.5% | 3% |

| CONTRACT | 153(1)(C) | Contract; (If Annual Contract > Rs. 10K) | 7% | 14% | 7.5% | 15% |
|----------|-----------|---|-------------------------|-----|-----------|-----|
| | | Sports Person | Filer | | Non Filer | |
| | | | 10% | | 20% | |
| | 153(2) | Stitching, Dying, Printing, Embroidery etc. | Company/ AOP/Individual | | | |
| | | | Filer | | Non Filer | |
| | | | 1% | | 2% | |
| | 153(B) | Royalty to Resident Persons | 15% | | 30% | |

| G. EXPORTS | | | Company/ AOP/Individual | |
|------------|---------|--------------------------------------|-------------------------|-----------|
| | | | Filer | Non-Filer |
| EXPORTS | 154 | Exports | 1% | - |
| | 154(1) | Export of Goods | 1% | - |
| | 154(2) | Export Commission | 5% | - |
| | 154(3) | Inland Bank to Bank Letter of Credit | 1% | - |
| | 154(3A) | Export Processing Zone | 1% | - |
| | 154(3B) | Indirect Exporter; SPO | 1% | - |

| H. RENT | | | COMPANY | IND./AOP | | |
|---------|-----|--------------------------------|--------------------|------------------------|--------------------------|-----------|
| RENT | 155 | Rent (On Gross Rental Payment) | Filer OR Non-Filer | Slabs | Rate on Exceeding Amount | Fixed Tax |
| | | | 15% | Up to 200,000 | Nil | Nil |
| | | | | 200,000 to 600,000 | 5% | Nil |
| | | | | 600,000 to 1,000,000 | 10% | 20,000 |
| | | | | 1,000,000 to 2,000,000 | 15% | 60,000 |
| | | | | 2,000,000 to 4,000,000 | 20% | 210,000 |
| | | | | 4,000,000 to 6,000,000 | 25% | 610,000 |
| | | | | 6,000,000 to 8,000,000 | 30% | 1,110,000 |
| | | | | 8,000,000 and above | 35% | 1,710,000 |

| I. PRIZE & WINNING S | | | Companies/ IND./AOP | |
|----------------------|-----|------------------------------------|---------------------|-----------|
| PRIZE & WINNING | 156 | | Filer | Non-Filer |
| | | Prize Bonds | 15% | 30% |
| | | Prizes, Winning, Lottery & Raffles | 20% | 40% |

| J. PETROL AND CNG | | | Companies/ IND./AOP | |
|-------------------|------|-----------------------------|---------------------|-----------|
| PETROL & CNG | 156A | | Filer | Non-Filer |
| | | Petrol & Petroleum Products | 12% | 24% |
| | | CNG Stations | 4% | 8% |

| K. WITHDRAWALS FROM BANK | | | Filer | Non-Filer |
|--------------------------|-------|--|-------|-----------|
| BANKS | 231A | Cash Withdrawal (if > 50k /day) | - | 0.6% |
| | 231AA | Bearer Banking Transaction (if > 25k /day) | - | 0.6% |
| | 236P | Banking Transaction Other than Cash | - | 0.6% |

| L. PURCHASE OF MOTOR VEHICLES | | | Engine Capacity | Filer (Per Annum) | Non-Filer (Per Annum) |
|-------------------------------|------------------|--|-------------------|----------------------|--------------------------|
| PURCHASE OF MOTOR VEHICLES | 231B(1A) | At the time of Motor Vehicle Leasing | Any Motor Vehicle | - | 4% |
| | 231B(1) & (3) | On Registration by Excise & Taxation Dept. & On Sale by Manufacturer (Car or Jeep) | Up to 850cc | 7,500 / seat | 15,000 / seat |
| | | | 851cc to 1000cc | 15,000 / seat | 30,000 / seat |
| | | | 1001 to 1300cc | 25,000 / seat | 50,000 / seat |
| | | | 1301cc to 1600cc | 50,000 / seat | 100,000 / seat |
| | | | 1601cc to 1800cc | 75,000 / seat | 150,000 / seat |
| | | | 1801cc to 2000cc | 100,000 / seat | 200,000 / seat |
| | | | 2000cc to 2500cc | 150,000 / seat | 300,000 / seat |
| | | | 2500cc to 3000cc | 200,000 / seat | 400,000 / seat |
| | | | Above 3000cc | 250,000 / seat | 500,000 / seat |
| | 231B(2) | Transfer or Ownership (Tax rate shall be reduced by 10% each year from the date of 1 st registration) | Engine Capacity | Filer (Per Annum) | Non-Filer (Per Annum) |
| | | | Up to 850cc | - | - |
| | | | 851cc to 1000cc | 5,000 / seat | 10,000 / seat |
| | | | 1001 to 1300cc | 7,500 / seat | 15,000 / seat |
| | | | 1301cc to 1600cc | 12,500 / seat | 25,000 / seat |
| | | | 1601cc to 1800cc | 18,750 / seat | 37,500 / seat |
| | | | 1801cc to 2000cc | 25,000 / seat | 50,000 / seat |
| | | | 2000cc to 2500cc | 37,500 / seat | 75,000 / seat |
| | | | 2500cc to 3000cc | 50,000 / seat | 100,000 / seat |
| | | | Above 3000cc | 62,500 / seat | 125,000 / seat |
| | 234 | Private Motor Vehicle | Engine Capacity | Filer (Per Annum) | Non-Filer (Per Annum) |
| | | | Up to 1000cc | 800 / seat | 1,600 / seat |
| | | | 1001cc to 1199cc | 1,500 / seat | 3,000 / seat |
| | | | 1200cc to 1299cc | 1,750 / seat | 3,500 / seat |
| | | | 1300cc to 1499cc | 2,500 / seat | 5,000 / seat |
| | | | 1500cc to 1599cc | 3,750 / seat | 7,500 / seat |
| | | | 1600cc to 1999cc | 4,500 / seat | 9,000 / seat |
| | | | 2000cc & above | 10,000 / seat | 20,000 / seat |

| M. BROKERAGE AND COMMISSION | | | Companies/ IND./AOP | |
|-----------------------------|------|---|---------------------|------------|
| BROKERAGE & COMMISSION | 233 | | Filer | Non- Filer |
| | | Advertising Commission | 10% | 20% |
| | | Life Insurance Agent (If < 500,000) | 8% | 16% |
| | | Other Commissions | 12% | 24% |
| | 236J | Commission Agents (Fruits & Vegetables) and Arhatis | Omitted | |

| N. SHARES SALE & PURCHASE | | | Description | Companies/ IND./AOP | |
|---------------------------|-------|--|--------------------|-------------------------|-------------------------|
| | | | | Filers | Non-Filers |
| SHARES | 233A | Collection by Pakistan Stock Exchange (Adjustable) | Purchase of Shares | 0.02% of Purchase Value | 0.04% of Purchase Value |
| | | | Sale of Shares | 0.02% of Sale Value | 0.04% of Sale Value |
| | 233AA | Collection by NCCPL | 10% | | |

| O. ELECTRICITY (ON GROSS) | | | Companies/ IND./AOP | |
|---------------------------|------|------------|---------------------|------|
| | | | Filer/Non-Filer | |
| ELECTRICITY | 235 | Commercial | 12% | |
| | | Industrial | 5% | |
| | 235A | Domestic | Not < 75,000 | 0% |
| | | | Exceeding 75,000 | 7.5% |

| P. PHONE & INTERNET | | | Companies/ IND./AOP | |
|---------------------|-----|----------------|---------------------|--|
| | | | Filer/Non-Filer | |
| PHONES & INTERNET | 236 | Telephone Bill | 12.5% | |
| | | Internet Bills | | |
| | | Phone Cards | | |

| Q. AIR TICKETS | | | Companies/ IND./AOP | |
|----------------|------|--|---------------------|--|
| AIR TICKETS | 236B | Domestic Air Tickets (Except Baluchistan Coastal Belt, Azad Jammu Kashmir, FATA, Gilgit-Baltistan and Chitral) | 5% | |
| | 236L | International Air Tickets: - | | |
| | | First/Executive Class | 16,000/- Per Person | |
| | | Others Excluding Economy | 12,000/- Per Person | |
| | | Economy | Nil | |

| R. PROPERTY SALE AND PURCHASE | | | Companies/ IND./AOP | |
|-------------------------------|------|--|---------------------|-----------|
| | | | Filer | Non-Filer |
| PROPERTY | 236C | Sale of Property | 1% | 2% |
| | 236K | On Purchase of immovable Property and person responsible for collecting payments in Installment on the Fair Market Value | 1% | 2% |

| S. Function & Gatherings | | | Cities of Pakistan | Tax Rate |
|--------------------------|------|------------------------------|--------------------|----------|
| FUNCTION & GATHERINGS | 236D | Marriage related Functions | Omitted | |
| | | Other Functions & Gatherings | | |

| T. DISTRIBUTORS, DEALERS, WHOLESALERS | | | Companies/ IND./AOP | |
|---------------------------------------|-------|---|---------------------|-----------|
| | | | Filer | Non-Filer |
| DISTRIBUTORS DEALER | 236G | Fertilizers | 0.7% | 1.4% |
| | | Other than Fertilizers | 0.1% | 0.2% |
| | 236H | Sales to Retailers/Wholesalers by Distributors / Dealer | | |
| | | Electronics | 1% | 2% |
| | | Others | 0.5% | 1% |
| | 236HA | Sale of Certain Petroleum Products (Final) | 0.5% | 1% |

| U. EDUCATION EXPENSES | | | Only Individual | |
|-----------------------|------|-----------------------------------|-----------------|-----------|
| | | | Filer | Non-Filer |
| EDUCATION | 236I | For Institutions in Pakistan | Omitted | 5% |
| | 236R | For Institutions outside Pakistan | Omitted | |

| V. TOBACCO | | | Filer/Non-Filer | |
|------------|------|----------------------------------|-----------------|--|
| TOBACCO | 236X | On the purchase value of Tobacco | Omitted | |

| W. OTHER VARIOUS WITHHOLDING SECTIONS; | | | | |
|--|------|---|---|-----------------|
| OTHERS | 156B | Voluntarily Pension Scheme | 3 years Average | 3 years Average |
| | 235B | Steel Metals, Re-roller etc. | Rs.1/- per unit of Electricity | |
| | 236F | Cable Operators | Omitted | |
| | 236Q | Rent of Machinery & Equipment ; Minimum Tax | 10% | |
| | 236U | Premium by Insurance Companies | Types of Premium | Non-Filer Only |
| | | | General Insurance Premium | Omitted |
| | | | Life Insurance Premium if exceeding of Rs.0.3 Million per annum | |
| | | | Corp Loan Insurance Scheme (CLIS), Live Stock Insurance Scheme(LIS) & Others | |
| | 236V | Extraction of Minerals | Filer | Non-Filer |
| | | | Omitted | |
| | 236A | Other Auction | 10% | 20% |
| | | Immovable Property Sold by Auction | 5% | 10% |
| | 236O | Advance tax under this chapter shall not be collected from | Federal Government, Provincial Government Foreign Diplomats, Diplomatic Mission Exemption Certificate | |
| | 236Y | Any amount Remitted outside Pakistan through Credit, Debit or Prepaid Cards | 1% | 2% |