

Withholding Tax Regime(Rates Card)

Guidelines for the Taxpayers, Tax Collectors & Withholding Agents (Updated Up to 1st July, 2014)

<i>Section</i>	<i>Provision of the Section</i>	<i>Tax Rate</i>	<i>Who will deduct / collect / agent</i>	<i>From whom</i>	<i>When</i>	<i>Time of deposit in Govt Treasury</i>	<i>Remarks (Adjustable/ Final)</i>
148 Imports	<p>Tax to be collected from every importer of goods on the value of goods.</p> <p>(a) In the case of Industrial undertaking not otherwise covered</p> <p>(b) all other cases of companies</p> <p>(c) In the case of persons other than those covered in a&b above.</p> <p>Ship breaker on import of ship</p> <p>Commercial importers covered under SRO 1125 (I)/2011, dated 31-12-2011.</p> <p>Industrial undertaking importing re-melttable steel (PCP Heading 72.04) and directly reduced iron for its own use.</p> <p>Manufacturers covered under SOR 1125(I)/2011, dated 31-12-2011.</p> <p>Import of potassic fertilizer {C},(13E),Part-II of 2nd Schedule</p> <p>Imports of Urea fertilizer {CL,(23),Part II of 2nd</p>	<p>5.5% of the import value</p> <p>5.5%</p> <p>6%</p> <p>4.5%</p> <p>3%</p> <p>1%</p> <p>1%</p> <p>1%</p> <p>1%</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)	<p>1- Adjustable in the case of;</p> <p>i. Industrial undertaking</p> <p>ii. Manufactures of fertilizer</p> <p>iii. large Import house</p> <p>iv. Motor vehicles (CBU condition)by manufactures</p> <p>2- Minimum in case of import of packing material and edible oil</p> <p>3- Final in rest of the cases</p>

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	<p>Schedule</p> <p>Import of pulses {Cl.(24),Part-II of 2nd Schedule}\</p> <p>In case of Foreign Produced Films for Screening & viewing</p> <p>In case of Hybrid Cars tax reduction is {Cl.(28A),Part-II of 2nd Schedule}:- Up to 1200CC 1201CC to 1800CC 1801CC to 2500CC</p>	<p>2%</p> <p>12% of the value of the Film</p> <p>100% 50% 25%</p>					
149 Salary	Salary Income	<p>Different slabs as per Division I of Part I of 1st Schedule to the Income Tax Ordinance</p> <p>20% of gross income</p>	Employer / Person responsible for paying salary	Employee / Payee	At the time the <i>salary</i> 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 fortnight. Rule 43(b)</p>	Adjustable
Director Ship fee + Board meeting WHT @ 20% gross amount paid adjustable.							

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150 Dividend	Dividend Income Reduce rates:- On dividend declared/distributed by purchaser of power project privatized by Wapda Div-I of Part-III of 1 st Schedule On dividend Declared/distributed by a company set up for power Div I of Part-III of 1 st Schedule. Proviso to section 150 (Collective) <table border="1" data-bbox="247 901 594 1250"> <thead> <tr> <th></th> <th>Stock Fund</th> <th>Money market Fund, Income Fund or any other fund</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> In case of stock fund if dividend receipts of fund are less than capital gains		Stock Fund	Money market Fund, Income Fund or any other fund	Individual	10%	10%	Company	10%	25%	AOP	10%	10%	Filers @ 10% . Non Filers @ 15% 7.5% 7.5% 7.5% 12.5%	Every Person Companies	Recipients of <i>dividend</i>	At the time the <i>dividend</i> 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 fortnight. Rule 43(b)	Adjustable
	Stock Fund	Money market Fund, Income Fund or any other fund																	
Individual	10%	10%																	
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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.	10% of the gross yield paid for filers. 15% for non-filers. (15% will be applicable on non filers if the yield or profit paid is more than Rs.5 lacs). Less amount of Zakat if paid under Zakat and Usher ordinance 1980(XVII of 1980)	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 fortnight. Rule 43(b)	i. Adjustable in the case of companies ii. Final in the case of individual / AOP In case of a non filer other than a company final tax shall be <u>equal to tax deductible in the case of filer</u> and tax deducted in excess of that shall be advance tax adjustable against liability.

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151(1)(b)	Profit on debt paid by Banking company or financial institution on account or deposit maintained.	10% of the gross yield paid for filers. 15% for non-filers. (15% will be applicable on non filers if the yield or profit paid is more than Rs.5 lacs). Less amount of Zakat if paid under Zakat and Usher ordinance 1980(XVII of 1980	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 fortnight. Rule 43(b)	i. Adjustable in the case of companies ii. Final in the case of individual / AOP

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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	10% of the gross yield paid for filers. 15% for non-filers. (15% will be applicable on non filers if the yield or profit paid is more than <u>Rs.5 lacs</u>). Less amount of Zakat if paid under Zakat and Usher ordinance 1980(XVII of 1980)	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) within 7days from the end of each fortnight in the case of other than Government Withholding Agents. Rule 43(b)	i. Adjustable in the case of companies ii. Final in the case of individual / AOP

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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) [for exemption see clause (59)(i)(ii), Part IV, 2 nd schedule	10% of the gross yield paid for filers. 15% for non-filers. (15% will be applicable on non filers if the yield or profit paid is more than Rs.5 lacs). Less amount of Zakat if paid under Zakat and Usher ordinance 1980(XVII of 1980)	Banking company, a financial institution, a company or finance society	<i>Resident</i> recipient of <i>Profit on debt</i>	At the time the <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 fortnight. Rule 43(b)	

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152 Payments to non-resident 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 <i>royalty</i> or <i>fee for technical services</i> 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 fortnight. Rule 43(b)	1- Final i. In the case of payments for contracts or sub contracts under construction ,assembling or installation projects. ii. any other contract relating to above (i) iii. Contracts for advertisement services. iv. payments of insurance premium 2- Adjustable in all rest of the cases

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152(1A)	<p>A non-resident person on the execution of;</p> <p>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.</p> <p>b) Any other contract for construction or services rendered relating there to.</p> <p>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]</p>	<p>6%</p> <p>6%</p> <p>6%</p>	Every person	<i>Non-Resident Person</i>	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). In other than Federal / Provincial Government cases, within 7 days from the end of each fortnight. Rule 43(b)</p>	<p>1- Final</p> <p>i. In the case of payments for contracts or sub contracts under construction ,assembling or installation projects.</p> <p>ii. any other contract relating to above (i)</p> <p>iii. Contracts for advertisement services.</p> <p>iv. payments of insurance premium</p> <p>2- Adjustable in all rest of the cases</p>

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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 fortnight. Rule 43(b)	i. In the case of payments for contracts or sub contracts under construction ,assembling or installation projects. ii. any other contract relating to above (i) iii. Contracts for advertisement services. iv. payments of insurance premium
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 fortnight. Rule 43(b)	2- Adjustable in all rest of the cases

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152(2)	<p>Payment for profit on debt to a non-resident having no permanent establishment in Pakistan</p> <p>Any other payment to non-resident, not otherwise specified.</p> <p>But excluding the following (a) on account of salary, dividend, winnings & prizes and commission/ brokerage (b) taxable in the hands of a PE in Pakistan of the non-resident person (c) payable by a person who is liable to pay tax as representative of the non-residents or (d) not chargeable to tax in the hands of the non-resident. (source)</p>	<p>10% of gross amount paid [clause (5A) Part-II 2nd schedule.</p> <p>20% of the gross amount or reduced rate under <u>Double Taxation Agreement</u> if applicable.</p>	Every Person	Non-resident Person	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). In other than Federal / Provincial Government cases, within 7 days from the end of each fortnight. Rule 43(b)</p>	<p>1- Final</p> <p>i. In the case of payments for contracts or sub contracts under construction, assembling or installation projects. ii. any other contract relating to above (i) iii. Contracts for advertisement services. iv. payments of insurance premium</p> <p>2- Adjustable in all rest of the cases</p>

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152(2A)	Every Prescribed person making payment to a Permanent Establishment of Non- Resident. For: (i) Sale of goods (ii) Rendering /providing of services. (iii) Execution of a contract other than a contract for sale of goods or providing/ rendering of services.	3.5% (i) 2% in the case of Transport service. (ii) other cases 6% 6%	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 fortnight. Rule 43(b)	1- Final i. In the case of payments for contracts or sub contracts under construction ,assembling or installation projects. ii. any other contract relating to above (i) iii. Contracts for advertisement services. iv. payments of insurance premium 2- Adjustable in all rest of the cases
153 Payment for goods & services 153(1)(a)	Payment in full or in part including by way of advance to a resident person : For sale of rice, cotton, seed, edible oil. For sale of any other goods (i) In the case of companies (ii) In the case of other than companies Taxpayers	1.5% 4% of the gross payment 4.5%	Every Prescribed Person	<i>Resident Person;</i> Resident Person; and Permanent Establishment in Pakistan of a Non-Resident	At the time the amount is actually paid 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 fortnight. Rule 43(b)	1- Final in the case of Supplies of goods and execution of contracts 2- Adjustable in the case of a company. i. manufacture of the goods supplies ii. Public company listed on Regd stock exchange in Pakistan. iii. in the case of executions of contracts by a company listed in Regd Stock exchange in Pakistan 3. Minimum for all types of persons in respect of rendering/providing of services.

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	Reduce rates:- i. Manufactures of Cooking Oil or Vegetable Ghee (Clause 13C part-II of the 2 nd Schedule	2%					
	On sale of goods (a) b distributors of Cigarettes, Pharmaceutical products and large distribution houses { C },(24A),Part-II of 2 nd Schedule	1%					

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153(1)(b)	Transport services All others (i) In the case of Companies (ii) In all other than Companies Taxpayers Reduce Rates: i. Services provided outside Pakistan and receipt brought into Pakistan (Clause 3 Part-II of the 2nd Schedule)	2% 8% 10% 1%	Prescribed Person	<i>Resident Person;</i> <i>Resident Person; and Permanent Establishment in Pakistan of a Non-Resident</i>	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 fortnight. Rule 43(b)	1- Final in the case of Supplies of goods and execution of contracts 2- Adjustable in the case of a company. i. manufacture of the goods supplies ii. Public company listed on Regd stock exchange in Pakistan. iii. in the case of executions of contracts by a company listed in Regd Stock exchange in Pakistan 3. Minimum for all types of persons in respect of rendering/providing of services
153(1)(c)	(i) In the case of Companies (ii) In the case of other than companies Taxpayers (iii) In case of sport person	7% 7.5% 10%					
153(2)	Every Exporter or Export House deducts Tax on payments in respect of services of stitching, dying, printing etc. received/provided. Division IV (Para-3) of Part-III of 1 st Schedule	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 fortnight. Rule 43(b)	

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154 Export and foreign indenting commission 154(1)	Tax to be deducted on the value of export proceeds at the time of export 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%	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 fortnight. 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% 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 fortnight. 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 fortnight. Rule 43(b)	

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154(3A)	Exports of goods located in EPZ	1%	EPZ Authority	Industrial undertaking located in the areas declared by the Federal Government to be a Zone within the meaning of the Export Processing Zone Authority Ordinance, 1980.	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 fortnight. Rule 43(b)	Final
154(3B)	Payment to indirect exporters as defined in DTRE 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 fortnight. 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 fortnight. Rule 43(b)	

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155 Income from Property	Any payment in full or in part including by way of advance on account of rent of immovable property including rent of furniture and fixtures and services relating to such property (A) In case of individual or AOP (B) 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 <i>rent</i> of immovable property	At the time the <i>rent</i> 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 fortnight. Rule 43(b)	Adjustable

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156 Prizes and winnings	Payment of prize on prize or cross word puzzle Payment on a winning from a raffle, lottery, prize on winning a quiz, prize, offered by companies for promotion of sale crossword puzzles (where such amount is not paid in cash then tax is to be collected from the recipient on fair market values of the prize)	15% 20%	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 fortnight. Rule 43(b)	Final
156 A Petroleum Products	Payment to petrol pump operator on account of sale of petroleum products	12% of amount of commission	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 fortnight. Rule 43(b)	Final
156B Withdrawal of balance under pension fund	i) Withdrawal before retirement age ii) Withdrawal if in excess of 25% 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 pension fund</i>	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 fortnight. Rule 43(b)	Adjustable

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231A Cash Withdrawal from a Bank	Payment of cash withdrawal exceeding Rs, 50,000/- in a day	0.3% for filers and 0.5% for non-filers	Every Banking Company	Persons withdrawing cash, other than the following: a. Federal Government; b. Provincial Government; c. Foreign diplomat; d. Diplomatic mission in Pakistan; or e. Person who produces a certificate from the Commissioner that his income during the tax year is exempt	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 fortnight. Rule 43(b)	Adjustable
231AA Advance tax on transaction in bank	1. Sale against cash of any instrument including demand draft, payment order, CDR, STDR, RTC, or any other instrument of bearer nature or receipt of cash on cancellation of any of these instruments (except in case of inter-bank or intra-bank transfer and also where payment is made through a crossed cheque for purchase of these financial instruments).	0.3% of the amount exceeding Rs, 25,000/- in a day	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 Including Demand Draft, Pay Order, Call Deposit Receipt (CDR), Short Term Deposit Receipt (STDR), Security Deposit Receipt (SDR), Rupee Travelers Cheque (RTC) or any other instrument of bearer nature; and	At the time of sale of instrument or 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 fortnight. Rule 43(b)	Adjustable

<i>Section</i>	<i>Provision of the Section</i>	<i>Tax Rate</i>	<i>Who will deduct/collect/agent</i>	<i>From Whom</i>	<i>When</i>	<i>Time of Deposit in Govt Treasury</i>	<i>Remarks (Adjustable/ Final)</i>
231AA	2. Transfer of any sum against cash through online transfer, telegraphic transfer mail transfer or any other mode of electronic transfer (except online transmission of day to day collection to centralized account of a distributor where the depositor and the beneficiary is the same maintained under cash management arrangements provided by a bank shall be treated as interbank transfer)	0.3% of the amount exceeding Rs, 25,000/- in a day	Every banking company non banking financial institution , exchange company or any authorized dealer of foreign exchange	Excluding Inter-bank or intra-bank transfer	At the time of sale of instrument or 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 fortnight. Rule 43(b)	
231B Purchase of Motor car	1) Upto 850cc (Filer) (Non-filer) 2) 851cc to 1000cc (Filer) (Non-Filer) 3) 1001cc to 1300cc(Filer) (Non-Filer)	Rs. 10,000 Rs.10,000 Rs.20,000 Rs.25,000 Rs.30,000 Rs.40,000	Motor vehicle registration authority	Persons registering new locally manufactured motor vehicle, other than the following: a. Federal Government b. Provincial Government c. Local Government d. Foreign Mission in Pakistan	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 fortnight. Rule 43(b)	Adjustable

<i>Section</i>	<i>Provision of the Section</i>	<i>Tax Rate</i>	<i>Who will deduct/collect/agent</i>	<i>From Whom</i>	<i>When</i>	<i>Time of Deposit in Govt Treasury</i>	<i>Remarks (Adjustable/ Final)</i>
	3. 1301cc to 1600cc (Filer) (Non-Filer) 4. 1601cc to 1800cc (Filer) (Non-Filer) 5. 1801cc to 2000cc (Filer) (Non-Filer) 6. 2001cc to 2500cc (Filer) (Non-Filer) 7. 2501cc to 3000cc (Filer) (Non-Filer) 8. Above 3000cc (Filer) (Non-Filer)	Rs. 50,000 Rs.100,000 Rs. 75,000 Rs.150,000 Rs.100,000 Rs.200,000 Rs.150,000 Rs.300,000 Rs.200,000 Rs.400,000 Rs.250,000 Rs.450,000					Provided that the rate of tax to be collected under sub-section (2) of section 231B, shall be reduced by 10% each year from the date of first registration in Pakistan. Provided that there will be no collection on transfer of vehicles after 5 years from date of registration in Pakistan
233 Brokerage & Commission	Brokerage and commission income (including non-resident agents) In case of advertising agents	12% of the amount of payment 7.5%	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 fortnight. Rule 43(b)	Final

<i>Section</i>	<i>Provision of the Section</i>	<i>Tax Rate</i>	<i>Who will deduct/collect/agent</i>	<i>From Whom</i>	<i>When</i>	<i>Time of Deposit in Govt Treasury</i>	<i>Remarks (Adjustable/ Final)</i>
233A Collection of tax by stock exchange 233(1)(a) (1)(b)	On purchase of shares in lieu of the commission earned by its Member On sale of shares in lieu of the commission earned by its Member	0.01% of Purchase value 0.01% of sale value	Stock Exchange Registered in Pakistan	Members of stock exchange	At the time of making or receiving 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 fortnight. Rule 43(b)	Adjustable
233AA	Advance Tax on margin financing through Stock Exchanges registered in Pakistan.	10% of Mark-up or interest on	NCCPL	Members of Stock Exchange (Margin Financier & Lenders)	At the time of Mark-up / Interest 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 fortnight. Rule 43(b)	Adjustable

<i>Section</i>	<i>Provision of the Section</i>	<i>Tax Rate</i>	<i>Who will deduct/collect/agent</i>	<i>From Whom</i>	<i>When</i>	<i>Time of Deposit in Govt Treasury</i>	<i>Remarks (Adjustable/ Final)</i>
234 Tax on Motor Vehicle	<p>(i)In the case of goods Transport Vehicles.</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 Cars With Engine Capacity of :-</p> <p>a) Upto 1000cc (Filer) (Non-Filer)</p> <p>b) 1001cc to 1199cc (Filer) (Non-Filer)</p> <p>c) 1200cc to 1299cc (Filer) (Non-Filer)</p> <p>d) 1300cc to 1499cc (Filer) (Non-Filer)</p> <p>1500cc to 1599cc (Filer)</p>	<p>Rs. 2 per kg of the laden weight</p> <p>Rs, 1200 per annum</p> <p>Rs, 25 per seat per annum</p> <p>Rs,60 per seat per</p> <p>Rs, 250 per seat per annum</p> <p>Rs, 1,000</p> <p>Rs, 1,000</p> <p>Rs, 1,800</p> <p>Rs, 3,600</p> <p>Rs.2,000</p> <p>Rs.4,000</p> <p>Rs.3,000</p> <p>Rs.6,000</p> <p>Rs.4,500</p>	Person collecting motor vehicle tax	Owner of motor vehicle	At the time of collecting motor vehicle tax other in installment or lump sum	<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 fortnight. Rule 43(b)</p>	Adjustable in all cases except in the case of owner of goods transport plying for hire.

<i>Section</i>	<i>Provision of the Section</i>	<i>Tax Rate</i>	<i>Who will deduct/collect/agent</i>	<i>From Whom</i>	<i>When</i>	<i>Time of Deposit in Govt Treasury</i>	<i>Remarks (Adjustable/ Final)</i>
	(Non-Filer)	Rs.9,000					
	g) 1600cc to 1999cc(Filer)	Rs.6,000					
	(Non-Filer)	Rs.12,000					
	h) 2000cc & above (Filer)	Rs.12,000					
	(Non-Filer)	Rs.24,000					
	(4) Where The Motor Vehicles Tax Is collected Lump Sum.						
	a) Upto 1000cc (Filer)	Rs, 10,000					
	(Non-Filer)	Rs, 10,000					
	b) 1001cc to 1199cc (Filer)	Rs, 18,000					
	(Non-Filer)	Rs, 36,000					
	c) 1200cc to 1299cc (Filer)	Rs.20,000					
	(Non-Filer)	Rs, 40,000					
	d) 1300cc to 1499cc (Filer)	Rs.30,000					
	(Non-Filer)	Rs, 60,000					
	e) 1500cc to 1599cc (Filer)	Rs.45,000					
	(Non-Filer)	Rs.90,000					
	f) 1600cc to 1999cc (Filer)	Rs.60,000					
	(Non-Filer)	Rs.120,000					
	g) 2000cc and above (Filer)	Rs.120,000					
	(Non-Filer)	Rs.240,000					

<i>Section</i>	<i>Provision of the Section</i>	<i>Tax Rate</i>	<i>Who will deduct/collect/agent</i>	<i>From Whom</i>	<i>When</i>	<i>Time of Deposit in Govt Treasury</i>	<i>Remarks (Adjustable/ Final)</i>
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 fortnight. Rule 43(b)	Final
235 Electricity 235(4)	Commercial and industrial consumer Note No tax collection from exporters cum manufacturers of items mentioned in clause (66 Part-IV of 2 nd schedule	As given in Par-IV Div of First Sch (Ranging from Rs, 80 to Rs, 1500 depending on the monthly bill) for bill exceeding Rs, 20,000 10%	Person preparing electricity bill	Commercial and Industrial consumers of electricity excluding a consumer who produces a certificate from the Commissioner that his income is exempt from tax during a <i>tax year</i>	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 fortnight. Rule 43(b)	1- Minimum for individual / AOP up to Rs, 30000/= monthly bills, where as above Rs, 30000/- adjustable 2- Adjustable in the case of a company

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235A Electricity	Domestic consumers	7.5% if the amount of monthly bill 100,000/- or more 0% if the amount of monthly bill is less than 100,000/-	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. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each fortnight. Rule 43(b)	

<i>Section</i>	<i>Provision of the Section</i>	<i>Tax Rate</i>	<i>Who will deduct/collect/agent</i>	<i>From Whom</i>	<i>When</i>	<i>Time of Deposit in Govt Treasury</i>	<i>Remarks (Adjustable/ Final)</i>
236 Telephone	Telephone subscribers Monthly bill up to Rs, 1000 Bill exceeding 1,000 Mobile telephone subscriber and prepaid telephone cards	Nil, 10% 14% of the amount of Bill	Person preparing telephone bill / issuing or selling prepared card for mobile phones	Telephone subscriber and purchaser of prepaid telephone cards excluding the following: a. Federal Government; b. Provincial Govt c. Local Government , d. Foreign diplomat; e. Diplomatic mission in Pakistan; or Person who produces a certificate of exemption .	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 fortnight. Rule 43(b)	Adjustable
236A	Sale by auction	10%	Every person	Purchase or lease of any	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 fortnight. Rule 43(b)	Adjustable
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 excluding the following a. Federal Govt b. Provincial Govt c. Person who produce a certificate from the commissioner IR that income of such person during the year is exempt	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 fortnight. Rule 43(b)	Adjustable

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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 fortnight. Rule 43(b)	Adjustable
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 fortnight. Rule 43(b)	Adjustable
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 fortnight. Rule 43(b)	Adjustable

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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 fortnight. Rule 43(b)	Adjustable
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) Fertilizer ii) Other than Fertilizer	0.1% on Gross Sale Filers 0.2% Non Filers 0.4% Filers 0.1% Non Filers 0.2%	Every Manufacture or Commercial importer of electronics sugar, cement, iron & steel products, 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 fortnight. Rule 43(b)	Adjustable
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 fortnight. Rule 43(b)	Adjustable

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236I Collection of Advance Tax by Educational Institution	Every Educational institution has to collect advance Tax on the amount exceeding Rs, 20000 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 fortnight. Rule 43(b)	Adjustable
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 fortnight. Rule 43(b)	Adjustable
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	0% Filer 1% Non Filers 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 fortnight. Rule 43(b)	Adjustable

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236L	Advance Tax on purchase of international air ticket i. Economy ii. Other than economy	0% 4%	Airlines issuing the air ticket	Purchaser of domestic air travel ticket excluding the following d. Federal Govt e. Provincial Govt f. Person who produce a certificate from the commissioner IR that income of such person during the year is exempt	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 fortnight. Rule 43(b)	Adjustable

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 Statue (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.