

Tax Year 2018

# Withholding Tax Rates Table - Existing And Revised



**Zahid Jamil & Co.**  
Chartered Accountants  
[www.zahidjamilco.com](http://www.zahidjamilco.com)  
An Independent Member Firm of Prime Global

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## **DISCLAIMER**

This table elaborates the important changes brought down through Finance Act, 2017 relating to Withholding Tax. For considering the precise effect of a particular change, reference should be made to the specific wordings in the relevant statute, therefore, not generally be acted upon without obtaining appropriate advice.

The handbook can also be accessed on our web site [www.zahidjamilco.com](http://www.zahidjamilco.com)

**Dated: July 08, 2017**



## Withholding tax rates table - existing and revised

SEC	NATURE OF PAYMENT/ TRANSACTION	TAX RATES		EXEMPTION LIMIT	STATUS OF PAYMENT OR DEDUCTION	WH TAX AGENT	TIME OF DEDUCTION/ COLLECTION
		Filer	Non-Filer				
1	2	3	4	5	6	7	
148	Import of remittable steel and directly reduced iron for its own use by an industrial undertaking	1% of the value	1.5% of the value	Nil	Tax required to be collected at import stage shall be final tax on the income of importer arising from import. It will be adjustable in case of import of: a) Raw material, plant, machinery, equipment and parts by an industrial undertaking for its own use; b) Fertilizer by manufacturer of fertilizer; c) Cars in CBU condition by manufacturer of cars; and d) Large import house; Tax required to be collected on the import of edible oil and packing material shall be minimum tax.	Collector of Customs	Clearance of goods
	Import of potassic fertilizers by any person	1% of the value	1.5% of the value	Nil			
	Import of urea by any person	1% of the value	1.5% of the value	Nil			
	Manufacturers of goods specified in SRO 1125(I)/2011 dated 31-12-2011 relating to five sectors (i.e., Textile-including jute, leather, carpets, sports & surgical	1% of the value	1.5% of the value	Nil			
	Persons importing Gold	1% of the value	1.5% of the value	Nil			
	Persons importing Cotton	1% of the value	1.5% of the value	Nil			
	Designated buyer of LNG on behalf of Government of Pakistan, to import LNG	1% of the value	1.5% of the value	Nil			
	Import of pulses by any person	2% of the value	3% of the value	Nil			
	Commercial importers of goods specified in SRO 1125(I)/2011 dated 31-12-2011 relating to five sectors (i.e., Textile-including jute, leather, carpets, .sports &	3% of the value	4.5% of the value	Nil			

SEC	NATURE OF PAYMENT/ TRANSACTION	TAX RATES		EXEMPTION LIMIT	STATUS OF PAYMENT OR DEDUCTION	WH TAX AGENT	TIME OF DEDUCTION/ COLLECTION
		Filer	Non-Filer				
1	2	3		4	5	6	7
	surgical)						
	Ship breakers on import of ships	4.5% of value	4.5% of the value	Nil			
	General rate for imports by the following persons, if not covered under above:						
	Industrial undertakings	1.75% of value	1.75% of the value	Nil			
	Companies	5.5% of value	8% of the value	Nil			
	All other persons	6% of the value	9% of the value	Nil			
148A	Purchase of locally produced edible oil	2% of purchase value		Nil	Final discharge	Manufacturer of oil and ghee	Purchase of edible oil
	Salary	Average rate of tax		Rs.400,000	Adjustable	Person responsible for paying salary	Payment
149	Directorship fee or fee for attending board meeting, etc	20% of gross amount payable		Nil	Adjustable	Person responsible for payment	Payment
150	<b>Dividends:</b> General rate of tax	15% of gross dividend	20% of gross dividend	Nil	Final discharge	Person paying dividend	Payment
	Dividends declared by purchaser of a power project privatized by WAPDA.	7.5% of gross dividend		Nil	Final discharge	Person paying dividend	Payment
	Dividends on shares of a company set up for power generation	7.5% of gross dividend		Nil	Final discharge	Person paying dividend	Payment
	Dividends on shares of a company supplying coal exclusively to power generation projects.	7.5% of gross dividend		Nil	Final discharge	Person paying dividend	Payment
	<b>Tax to be deducted by a collective investment scheme, REIT Scheme or a mutual</b>			See Note for 50% reduction of tax rate for			

SEC	NATURE OF PAYMENT/ TRANSACTION	TAX RATES		EXEMPTION LIMIT	STATUS OF PAYMENT OR DEDUCTION	WH TAX AGENT	TIME OF DEDUCTION/ COLLECTION
		Filer	Non-Filer				
1	2	3		4	5	6	7
	<b>fund:</b>			dividend from REIT Scheme			
	In case of stock fund if dividend receipts of the fund are less than capital gain	12.5%			Final discharge	Person paying dividend	Payment
	Stock Fund:	Individual 12.5%					
		Company 12.5					
		AOP 12.5%					
	Money Market Fund, Income Fund, REIT Scheme or any Other Fund	Individual 12.5%	Individual 15%				
		Company 25%	Company 25%				
		AOP 12.5%	AOP 15%				
151	<b>Profit of debt</b> Yield on an account, deposit or certificate under the National Savings Scheme or Post Office Savings Account.	10% of gross amount of Yield or Profit	17.5% of gross amount of Yield or Profit For a non-filer, if yield or profit paid is up to Rs. 500,000, the rate shall be 10%	See Notes	Final discharge (Except received by a company or taxable u/s 7B)  (See Notes)	Payer	Payment or credit of profit to the account.
	Profit on Security (excluding those mentioned under S. No. 1 above) paid by Govt.					Government (Federal, Provincial or Local)	

SEC	NATURE OF PAYMENT/ TRANSACTION	TAX RATES		EXEMPTION LIMIT	STATUS OF PAYMENT OR DEDUCTION	WH TAX AGENT	TIME OF DEDUCTION/ COLLECTION
		Filer	Non-Filer				
1	2	3		4	5	6	7
	Profit on account or deposit with banking company or financial institution.					Banking company or Financial institution	
	Profit on bonds, certificate, debenture, security or instrument of any kind paid to any person other than a financial institution					Payer	
152	<b>Payments to Non-Residents:</b>						
(1)	Royalty & fee for technical services	15% of the gross amount		Nil	Final discharge	Prescribed person	Payment
(1A)	Payment for construction, services or advertisement contract by TV-Satellite Channels	7%	13%	Nil	Final discharge	Prescribed person	Payment
(1AA)	Payment of insurance premium or re-insurance premium	5% of gross amount		Nil	Final discharge	Prescribed person	Payment
1AAA)	Payment for advertisement services relaying from outside Pakistan	10% of the gross amount		Nil	Final discharge	Prescribed person	Payment
(2)	All other payment to non-resident	20% of the gross amount paid		Nil	Adjustable	Prescribed person	Payment
(2A)	Payment to PE:						

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		Filer	Non-Filer				
1	2	3	4	5	6	7	
	For sale of goods						
	In case of a company	4% of gross amount payable	7% of gross amount payable	Nil	Adjustable	Prescribed person	Payment
	In any other case	4.5% of gross amount payable	7.75% of gross amount payable				
	For transport services	2% of gross amount		Nil	Adjustable	Prescribed person	Payment
	ii) For services other than transport:						
	In case of a company	8% of gross amount	14% of gross amount				
	In any other case	10% of gross amount	17.5% of gross amount				
	iii) For execution of contracts						
	In case of sportspersons	10% of gross amount					
	In case of a company	7% of gross amount	13% of gross amount				
	In any other case	7% of gross amount	13% of gross amount				
153	<b>Sale of Goods</b>						
	Rice, cotton seed or edible oil.	1.5% of sale value		Nil	See Notes	Prescribed person	Payment
(1)(a)	Sales of fast moving consumer goods by the distributors, in the case of;	2%					
	- Company						
	- Other tax payers (Filer / Non filer)	2.5%					



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		Filer	Non-Filer				
1	2	3		4	5	6	7
	Edible oil purchased locally by manufacturers of cooking oil/vegetable ghee [Cl. (13C), Pt-II of 2 <sup>nd</sup> Sch]	2% of purchase price					
	Sale of goods by:						
	In case of a company	4%	7%	Rs.25,000 p.a.			
	In any other case	4.5%	7.75%				
	Supplies by distributors of cigarettes pharmaceutical products and for large distribution houses	1% of gross amount					
(1)(b)	<b>Rendering of services</b>			Rs.10,000 p.a			
	Transport services	2% of gross amount					
	All other services:						
	In case of a company	8%	14.5%				
	In any other case	10%	17.5%				
	Payments to electronic and print media for advertising services	1.5%	Company: 12% Others: 15%				
(1)(c)	<b>Execution of contracts</b>						
	In case of sportspersons	10%					
	In case of a company	7%	12%				



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		Filer	Non-Filer				
1	2	3	4	5	6	7	
	In any other case	7.5%	12.5%				
(2)	Payment by exporter or an export house to a resident or PE of a non-resident for services of stitching, dying, printing, embroidery, washing, sizing and weaving.	1%				Exporter or an export house	Payment
154	<b>Exports:</b>						
(1)	Export proceeds realization	1% of the proceeds of export		Nil	Final discharge	Authorized dealer in foreign exchange	Export proceeds realization or at the time of export of goods if made by an undertaking in EPZ
(2)	On realization of proceeds on account of commission to 1. Non-export indenting agent 2. Export indenting agent / export buying house	5% of the commission due		Nil	Final discharge	Banking company	
(3)	Realization of a sale of goods to an exporter under an inland back-to-back L/C	1% of the proceeds of export		Nil	Final discharge	Banking company	
(3A)	Export of goods by industrial undertaking in EPZ	1% of the proceeds of export		Nil	Final discharge	Export Processing Zone Authority	
(3B)	Making payment for a firm contract to an indirect export	1% of the proceeds of export		Nil	Final discharge	Direct exporter and export house registered under	

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		Filer	Non-Filer				
1	2	3		4	5	6	7
						DTRE Rules, 2001.	
(3C)	Clearing of goods exported.	1% of the proceeds of export		Nil	Final discharge	Collector of Customs	Realization of foreign exchange proceeds
	Commission to an indenting commission agent	5% of the commission due.		Nil	Final discharge	Authorized dealer in foreign exchange	
155	Rent (including rent of furniture & fixture) & services relating to property	As per rates given in chapter 'Income from Property'		Nil	Adjustable	See Notes	Payment
	In case of a company	15%	17.5%				
156	Prizes on prize bonds or cross-word puzzle,	15% of gross amount	25% of gross amount	Nil	Final discharge	Person making the payment	Payment
	Winning from a raffle, lottery, quiz, prize offered by Companies for sale promotion	20% of gross amount		Nil	Final discharge	Person making the payment	Payment
156A	Sale of petroleum products to petrol pump operators	12% of the amount of commission or discount allowed	17.5% of the amount of commission or discount allowed	Nil	Final discharge	Person selling the petroleum products	Payment
156B	Withdrawal of balance under pension fund	average manager rate of tax for the last 3 preceding years or rate applicable for the year whichever is lower		See notes	Adjustable	Pension Fund Manager	Making payment from individual pension account
231A	Cash withdrawal from bank exceeding Rs. 50,000/- day	0.3% of cash withdrawn	0.6% of cash withdrawn	Rs 50,000 per day	Adjustable	Banking company	Withdrawal of cash

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		Filer	Non-Filer				
1	2	3		4	5	6	7
	Cash withdrawal by exchange company licensed by SBP (see note)	0.15% of cash withdrawn					
231AA	Banking Transactions: i) Sale against cash of any instrument, including DD, PO, CDR, STDR, SDR, or any other bearer instrument, or on receipt of cash on cancellation of these instruments. ii) Transfer of any sum against cash through online transfer, TT, mail transfer or any other electronic mode.	0.3% of the transaction amount	0.6% of the transaction amount		Adjustable	Banking company, non-banking financial institution, exchange company, any authorized dealer of foreign exchange.	Sale or cancellation of instrument or transfer of sum.
231B	<b>Private Motor Vehicles:</b>						
(1)	Registration of motor vehicle: Upto 850 cc 851 cc – 1000 cc 1001 cc – 1300 cc 1301 cc – 1600 cc 1601 cc – 1800 cc 1801 cc – 2000 cc 2001 cc – 2500 cc 2501 cc – 3000 cc above 3000 cc	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	Rs. 10,000 Rs. 25,000 Rs. 40,000 Rs. 100,000 Rs. 150,000 Rs. 200,000 Rs. 300,000 Rs. 400,000 Rs. 450,000	Government Federal, Provincial, Local), foreign diplomat or diplomatic mission in Pakistan	Adjustable	Motor vehicle registering authority	Registration
(3)	Sale of vehicles by manufacturer	Same as above	Same as above	- do -	Adjustable	Manufacturer	Sale

SEC	NATURE OF PAYMENT/ TRANSACTION	TAX RATES		EXEMPTION LIMIT	STATUS OF PAYMENT OR DEDUCTION	WH TAX AGENT	TIME OF DEDUCTION/ COLLECTION
		Filer	Non-Filer				
1	2	3		4	5	6	7
	Leasing company or a Schedule bank or an investment bank or a DFI or a Modaraba shall at the time of leasing of motor vehicle to non-filer collect advance tax	4%		-			
(2)	Transfer of registration or ownership Upto 850 cc 851 cc – 1000 cc 1001 cc – 1300 cc 1301 cc – 1600 cc 1601 cc – 1800 cc 1801 cc – 2000 cc 2001 cc – 2500 cc 2501 cc – 3000 cc above 3000 cc	- Rs. 5,000 Rs. 7,500 Rs. 12,500 Rs. 18,750 Rs. 25,000 Rs. 37,500 Rs. 50,000 Rs. 62,500	Rs. 5,000 Rs. 15,000 Rs. 25,000 Rs. 65,000 Rs. 100,000 Rs. 135,000 Rs. 200,000 Rs. 270,000 Rs. 300,000	- do -	Adjustable		
233	<b>Brokerage &amp; Commission:</b>						
	In case of advertising agents	10% of amount of payment	15% of amount of payment	Nil	Final discharge	Federal Govt., Provincial Govt., Local Government, Company, AOP.	Payment
	Life Insurance Agents where Commission received is less than Rs, 0.5Million per annum	8%	16%				
	In all other cases	12% of amount of payment	15% of amount of payment				
233A	Incomes of Members of stock exchange from: Commission on purchase of shares a) Commission on sale of shares	0.02% of purchase value 0.02% of sale value		Nil	Adjustable	Stock Exchange registered in Pakistan	
233AA	Margin financing in share business or providing of any margin financing, margin trading	10% of profit or mark-up or interest earned by the member, margin financier or security lender		Nil	Adjustable	NCCPL	

SEC	NATURE OF PAYMENT/ TRANSACTION	TAX RATES		EXEMPTION LIMIT	STATUS OF PAYMENT OR DEDUCTION	WH TAX AGENT	TIME OF DEDUCTION/ COLLECTION
		1	2				
		<b>Filer</b>	<b>Non-Filer</b>				
	or securities lending						
234	<b>Motor Vehicles:</b>						
	Goods transport vehicles	Rs. 2.50 per Kg. of the laden weight	Rs. 4 per Kg. of the laden weight	Nil	Adjustable	Person responsible for collection of motor vehicle tax	Collection of motor vehicle tax
	Vehicle with laden weight of 8120 KGs. Or more, tax after ten (10) years from first registration in Pakistan.	Rs. 1,200			Adjustable		
	<i>Passenger transport vehicles with registered seating capacity of:</i>	Rupees (per seat per annum)					
	i) 4 to 9 persons	50	100		Adjustable		
	ii) 10 to 19 persons	100	200				
	iii) 20 and above	300	500				
	<i>Private motor vehicles: Annual collection of tax:</i>	(Rs. p.a.)	(Rs. p.a.)		Adjustable		
	1. up to 1000 cc	800	1,200				
	2. 1001cc to 1199cc	1,500	4,000				
	3. 1200cc to 1299cc	1,750	5,000				
	4. 1300cc to 1499cc	2,500	7,500				
	5. 1500cc to 1599cc	3,750	12,000				
	6. 1600cc to 1999cc	4,500	15,000				
	7. 2000cc and above	10,000	30,000				
	<i>Lump sum collection of tax:</i>	(Rs.)	(Rs.)		Adjustable		
	1. up to 1000 cc	10,000	10,000				
	2. 1000cc to 1199cc	18,000	10,000				
	3. 1200cc to 1299cc	20,000	36,000				
	4. 1300cc to 1499cc	30,000	40,000				
	5. 1500cc to 1599cc	45,000	60,000				
	6. 1600cc to 1999cc	60,000	90,000				
	7. 2000cc and above	120,000	120,000				

SEC	NATURE OF PAYMENT/ TRANSACTION	TAX RATES		EXEMPTION LIMIT	STATUS OF PAYMENT OR DEDUCTION	WH TAX AGENT	TIME OF DEDUCTION/ COLLECTION
		Filer	Non-Filer				
1	2	3		4	5	6	7
		Filer	Non-Filer 240,000				
234A	Sale of gas to CNG stations	4% of the gas consumption charges	6% of the gas consumption charges	Nil	Final discharge	Person preparing gas consumption bill	Charging for gas
235	Electricity commercial and industrial consumer with amount of bill: a) Upto Rs. 400 b) Rs. 401 to Rs. 600 c) Rs. 601 to Rs. 800 d) Rs. 801 to Rs. 1000 e) Rs. 1001 to Rs. 1500 f) Rs. 1501 to Rs. 3000 g) Rs. 3001 to Rs. 4500 h) Rs. 4501 to Rs. 6000 i) Rs. 6001 to Rs. 10000 Rs.10001 to Rs.15000 j) Rs.15001 to Rs. 20000 Exceeding Rs.20000.	(Rs.) 0 80 100 160 300 350 450 500 650 1000 1500 i) 12% for commercial consumers. ii) 5% for industrial consumers.	If exemption certificate from CIR is produced.	• Adjustable only in case of companies. For all other persons it shall be minimum tax on income of the person, if the bill amount is upto Rs. 30,000 per month.	Person preparing electricity consumption bill	Payment of electricity bill.	
235A	Domestic electricity consumption	Monthly bill exceeds Rs. 75,000 or more = 7.5% of bill amount			Adjustable	Person preparing electricity bill	Charging for electricity

SEC	NATURE OF PAYMENT/ TRANSACTION	TAX RATES		EXEMPTION LIMIT	STATUS OF PAYMENT OR DEDUCTION	WH TAX AGENT	TIME OF DEDUCTION/ COLLECTION
		1	2				
		Filer	Non-Filer				
235B	Steel melters, steel re-rollers, composite steel units, registered under Sales Tax Special Procedure Rules, 2007 for production of steel billets, ingots and mild steel (excluding stainless steel)	Rs. 1 per unit of electricity consumed for production			<ul style="list-style-type: none"> <li>Tax shall be deemed as tax deducted u/s 153(1) on payment for local purchase of scrap.</li> </ul> Tax shall be non-adjustable and credit of the same shall not be allowed to any person.	Person preparing electricity bill	Charging for electricity
236	Telephone and internet, where the monthly bill exceeds Rs. 1,000	10% of the exceeding amount of bill		Govt., Foreign diplomats, Diplomatic mission in Pakistan, person having exemption certificate	Adjustable	Person preparing the telephone bill and person issuing or selling the prepaid cards or units.	Collection of telephone bill or sale of prepaid cards
	Subscriber of internet, mobile phones & prepaid internet or telephone card.  Internet bill of a subscriber; and  Prepaid cars for internet.	12.5% of amount of bill or price of internet prepaid card or prepaid telephone card or sale of units through any electronic medium or whatever form					
236A	Sale by public auction of any property or goods including confiscated or attached  Awarding of any lease, including a lease of right to collect tolls, fees or other levies	10% of the gross sale price.	15% of the gross sale price.	Nil	Final Discharge	Person making sale	Making sale
236B	Purchase of domestic air ticket	5% of the gross amount of air ticket		Routes of Baluchistan coast belt, A&K, FATA, Gilgit-Baltistan and Chitral	Adjustable	Airline issuing the air ticket	Mode and manner of collection shall be prescribed
236C	Registering or attesting the transfer of immovable property	1% of the gross amount of consideration received.	2% of the gross amount of consideration received.	Nil	Adjustable	Person responsible for transfer, etc.	Registering the transfer.



SEC	NATURE OF PAYMENT/ TRANSACTION	TAX RATES			EXEMPTION LIMIT	STATUS OF PAYMENT OR DEDUCTION	WH TAX AGENT	TIME OF DEDUCTION/ COLLECTION
		1	2	3				
		Filer	Non-Filer					
236D	Functions and gatherings in marriage hall, marquee, hotel, restaurant, commercial lawn, club, community place or other place used	5% of total amount of bill <i>(including for food, services or other facility)</i>			Nil	Adjustable	Prescribed person	Collection of bill
236E	Foreign-produced TV plays and serials for screening and viewing on any landing rights channel	TV Drama serial: Rs.100,000 per episode TV play (single episode) Rs.100,000			Nil	Adjustable	Licensing authority	Licensing
236F	Tax on cable operators and other electronic media: Issuance of license for distribution services or renewal of license to a license.	<u>Category</u>	<u>License</u>	<u>Renewal</u>	Nil	Adjustable	PEMRA	Issue of licence
		H	7,500	10,000				
		H-I	10,000	15,000				
		H-II	25,000	30,000				
		R	5,000	40,000				
		B B-1	5,000 30,000	35,000 40,000				
236G	Sales to distributors, dealers and wholesalers (of electronics, sugar, cement iron and steel products, fertilizer, motorcycles,						Manufacturer or commercial importer	

SEC	NATURE OF PAYMENT/ TRANSACTION	TAX RATES		EXEMPTION LIMIT	STATUS OF PAYMENT OR DEDUCTION	WH TAX AGENT	TIME OF DEDUCTION/ COLLECTION
		1	2				
		<b>Filer</b>	<b>Non-Filer</b>				
	pesticides, cigarettes, glass, textile, beverages, paint, or foam sector):						
	Fertilizers Other than fertilizers	0.7% 0.1%	1.4% 0.2%	Nil Nil	Adjustable		Sale
236H	Sales to retailers by manufacturer, distributor, dealer, wholesaler or commercial of Electronics	1% of the gross amount of sales.		Nil	Adjustable	Manufacturer, distributor, dealer, wholesaler or commercial importer	Sale
	Others products / items	0.5% of the gross amount of sales	1% of the gross amount of sales	Nil	Adjustable	Manufacturer, distributor, dealer, wholesaler or commercial importer	
236I	Fee paid to educational institutions ('Fee' includes all charges received excluding refundable amounts)	5% of the amount of fee.			Adjustable against tax liability of either parents or guardian making payment of fee	Educational institution	Collection of fee
236J	Tax on dealers, commission agents and <i>arhatis</i> , etc.	<u>Group or Class Tax on Renewal</u> A 10,000 B 7,500 C 5,000 Any other 5,000			Adjustable	Market committee	Issuance or renewal of licence
236K	Purchase or transfer of immovable property [other than by Govt. (Federal, Provincial, Local), foreign diplomatic mission in Pakistan]: Value of property up to Rs. 4 million	0%		Scheme by Govt. for expatriate Pakistanis		Person responsible for registering or attesting transfer	Time of registering or attesting the transfer

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		Filer	Non-Filer				
1	2	3		4	5	6	7
	Value exceeding Rs. 4 million	2%	4%% (see note)		Adjustable		
236L	Purchase of international air ticket from Pakistan (one-way or return) for journey originating from Pakistan	First / Executive Class Others excluding Economy Economy	Rs.16,000 per person Rs. 12,000 per person Rs. 0		Adjustable	Airline issuing the ticket	While collecting air ticket charges
236M	Bonus shares issued by listed companies	5% of the value of bonus shares issued (See notes)		Nil	Final discharge	Company issuing bonus shares	Within 15 days of the first day of closure of books
236N	Bonus shares issued by non-listed companies	5% of the value of bonus shares issued (See notes)		Nil	Final discharge	Company issuing bonus shares	Within 15 days of the first day of closure of books

SEC	NATURE OF PAYMENT/ TRANSACTION	TAX RATES		EXEMPTION LIMIT	STATUS OF PAYMENT OR DEDUCTION	WH TAX AGENT	TIME OF DEDUCTION/ COLLECTION
		1	2				
		Filer	Non-Filer				
236P	I. Every Banking Company shall collect Advance tax from non-filers on sale of instruments, including demand draft, pay order special deposit receipt, cash deposit receipt, short term deposit receipt, call deposit receipt & rupee traveler's cheque.  II. Every Banking Company shall collect advance tax from non filers on transfer of any sum through cheaque or clearing inter bank or interbank transfers through cheaque, online / telegraphic / mail transfer		0.4%	Transaction upto Rs. 50,000	Adjustable	Banking company executing the transaction	Sale of instrument or transfer of funds
236Q (1)	Payment to resident for use or right to use industrial, commercial and scientific equipment	10% of the amount of payment		Nil	Final discharge	Prescribed person [as u/s 153(7)]	Payment
(2)	Payment to resident on account of rent of machinery						

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		Filer	Non-Filer				
1	2	3		4	5	6	7
236R	Education related expenses remitted abroad	5% of the amount of total 'education related expenses'		Nil	Adjustable for person remitted payments	Person remitting the payments	Remittance of payment
236S	Dividend in specie						
	Dividend distributed by purchaser of a power project privatized by WAPDA and company set up for power generation.			7.5 %			
	Dividend payment by other companies (Filer / non-filer)	15%			20%		
	Remittance of after tax profit by a branch other than branch of a E&P companies (subject to treaty provisions, if applicable) (Filer / non-filer)	15%			20%		
	Dividend payment by Collective Investment Scheme, REIT Scheme or mutual fund - Stock fund			12.5%			
	Money market fund, income fund or REIT scheme any other fund  - Individual & AOP (Filer / non-filer) (*10% rate apply where dividend does not exceed Rs. 2.5 million.)	12.5% or 10% where dividend does not exceeds Rs. 2.5 million			15%		

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		Filer	Non-Filer				
1	2	3		4	5	6	7
	- Company	25%					
236T	Purchase of futures commodity contracts	0.05%		Nil	Adjustable	PMEX	
	Sale of futures commodity contracts	0.05%		Nil	Adjustable	PMEX	
236U	Tax to be collected by every Insurance Company at the time of collection of General Insurance Premium and life Insurance Premium.	General Insurance Premium <b>4%</b> Life Insurance Premium if exceeding Rs.0.3 million in aggregate per annum <b>1%</b> Others <b>0%</b>					
236V	Tax to be collected at the value of Minerals extracted product, dispatched and carried away from licensed or leased areas of mines	0%	5%				
236W	Tax to be collected on the amount computed under section 111(4)(c)	3%					

SEC	NATURE OF PAYMENT/ TRANSACTION	TAX RATES		EXEMPTION LIMIT	STATUS OF PAYMENT OR DEDUCTION	WH TAX AGENT	TIME OF DEDUCTION/ COLLECTION
		1	2				
		Filer	Non-Filer				
236X	Advance tax on tobacco	5%		Nil	Adjustable	Pakistan Tobacco Board/ Its Contractor	at the time of collecting cess on tobacco



**LAHORE OFFICE**

702 - 7th Floor, Eden Heights,  
Jail Road, Lahore, Pakistan.  
Tel: +92-42 -3578 68 24-5  
Fax: +92-42-3578 68 26  
[infohr@zahidjamilco.com](mailto:infohr@zahidjamilco.com)

**FAISALABAD OFFICE**

Al-Jamil Heights, 7-Medina Town, Ext.  
Kohinoor Chowk Off,  
Tel: +92-41-8725065-68  
Fax: +92-41-8725070  
[infofsd@zahidjamilco.com](mailto:infofsd@zahidjamilco.com)

**ISLAMABAD OFFICE**

Office No 1201, 12th Floor,  
Green Trust Tower, Blue Area,  
Islamabad, Pakistan  
Tel: +92-51-8442273  
[infoisb@zahidjamilco.com](mailto:infoisb@zahidjamilco.com)

**PESHAWAR OFFICE**

TF 26, Deans Trade Centre, Islamia Road,  
Peshawar, Pakistan. Fax 091 - 5250070  
Tel: +92-91 5250069-70  
[infopew@zahidjamilco.com](mailto:infopew@zahidjamilco.com)

**CONTACT PERSON**

Muhammad Ishaq Beryar  
+92-321-8664885  
Ahmad Suleman Zahid  
+92-321-6680065

**CONTACT PERSON**

Muhammad Amin Sheikh  
+92-321-8664404  
Ehtisham Suleman Zahid  
+92-321-8667565

**CONTACT PERSON**

Muhammad Mazhar Arshad  
+92-345-5544164

**CONTACT PERSON**

Kashif Maqbool Sehgal  
+92-321-9042525