



TAX RATES TABLES

TAX YEAR 2025

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Tax Rates for Non-Salaried Individuals / AOPs			Minimum Tax Section 113		
[Division I, Part I of the First Schedule]			[Division IX, Part I of the First Schedule]		
1	Upto Rs. 600,000	0%	1	Individual & AOP's (having annual turnover Rs. 100 million or more)	1.25%
2	Rs. 600,000 to Rs. 1,200,000	15% of the amount exceeding Rs. 600,000			
3	Rs. 1,200,000 to Rs. 1,600,000	Rs. 90,000 + 20% of amount exceeding Rs. 1,200,000	2	- For listed companies - For other than listed companies	1% 1.25%
4	Rs. 1,600,000 to Rs. 3,200,000	Rs. 170,000 + 30% of the amount exceeding Rs. 1,600,000	3	(a) Sui Southern Gas Company Limited and Sui Northern Gas Pipelines Limited (for the cases where annual turnover exceeds rupees one billion.) (b) Pakistani International Airlines Corporation; and (c) Poultry industry including poultry breeding, broiler production, egg production and poultry feed production;	0.75%
5	Rs. 3,200,000 to Rs. 5,600,000	Rs. 650,000 + 40% of the amount exceeding Rs. 3,200,000			
6	Exceeding Rs. 5,600,000	Rs. 1,610,000 + 45% of the amount exceeding Rs. 5,600,000:			
Tax Rates for Salaried Persons					
"salary" exceeds seventy-five per cent of his taxable income					
[Division I, Part I of the First Schedule]					
1	up to Rs. 600,000	0%	4	(a) Oil refineries (b) Motorcycle dealers registered under the Sales Tax Act, 1990 (c) Oil marketing companies	0.50%
2	Rs. 600,000 to Rs. 1,200,000	5% exceeding Rs. 600,000	5	(a) Distributors of pharmaceutical products, fast moving consumer goods and cigarettes; (b) Petroleum agents and distributors who are registered under the Sales Tax Act, 1990; (c) Rice mills and dealers; (d) Tier-1 retailers of fast moving consumer goods who are integrated with Board or its computerized system for real time reporting of sales and receipts; (e) Person's turnover from supplies through ecommerce including from running an online marketplace as defined in clause (38B) of section (f) Persons engaged in the sale and purchase of	0.25%
3	Rs. 1,200,000 to Rs. 2,200,000	Rs. 30,000 + 15% exceeding Rs. 1,200,000			
4	Rs. 2,200,000 to Rs. 3,200,000	Rs. 180,000 + 25% exceeding Rs. 2,200,000			
5	Rs. 3,200,000 to Rs. 4,100,000	Rs. 430,000 + 30% exceeding Rs. 3,200,000			

6	Exceeding Rs.4,100,000	Rs. 700,000 + 35% exceeding Rs. 4,100,000		used vehicles; and (g) Flour mills			
Subject to the Ordinance, a surcharge shall be payable by every individual and association of persons at the rate of 10% of the income tax imposed under Division I of Part I of the First Schedule where the taxable income exceeds Rs. 10 million.							
Tax Rates for Companies			Rate of Dividend Tax				
<i>[Division II, Part I of the First Schedule]</i>			<i>[Division III, Part I of the First Schedule]</i>				
Type		Rate	Serial.	Nature of Payment	Section	ATL	Non-ATL
Small Company		20%					
Public / Private Companies		29%	a	IPP, (CPPA-G)	150	7.50%	15%
Banking Companies		39%	b	Mutual fund, (REIT) and other than a, c & d	150	15%	30%
Alternate Corporate Tax		17%	c	REIT scheme from Special Purpose Vehicle	150	0%	0%
				Others from Special Purpose Vehicle	150	35%	70%
			d	Clause (c) of Division III of Part I of the First Schedule	150	25%	50%
Rates for Super Tax			Rate for Profit on Debt				
<i>[Division IIB, Part I of the First Schedule]</i>			<i>[Division IIIA, Part I of the First Schedule]</i>				
No.	Particulars	For tax year 2023 and onwards	Nature of Payment		Section	ATL	Non-ATL
1	Where income does not exceed Rs. 150 million	0%	Profit on debt imposed under section 7B		151	15%	35%
2	Where income exceeds Rs.150 million but does not exceed Rs. 200 million	1%	Advance Tax on Cash Withdrawal				
3	Where income exceeds Rs.200 million but does not exceed Rs. 250 million	2%					

4	Where income exceeds Rs.250 million but does not exceed Rs. 300 million	3%	Particulars Cash withdrawal exceeding Rs 50,000/- per day from all accounts	Section 231AB	ATL 0%	Non-ATL 0.6%
5	Where income exceeds Rs.300 million but does not exceed Rs. 350 million	4%				
6	Where income exceeds Rs.350 million but does not exceed Rs. 400 million	6%				
7	Where income exceeds Rs.400 million but does not exceed Rs. 500 million	8%				
8	Where income exceeds Rs.500 million	10%				

Capital Gain on Disposal of Securities

[Division VII, Part I of the First Schedule]

Under Section 37A

No	Period	Rate of Tax on properties acquired on or before 30th day of June, 2024
(1)	(2)	(3)
1	Where the holding period does not exceed one year	15%
2	Where the holding period exceeds one year but does not exceed two years	12.5%
3	Where the holding period exceeds two years but does not exceed three years	10%
4	Where the holding period exceeds three years but does not exceed four years	7.5%
5	Where the holding period exceeds four years but does not exceed five years	5%
6	Where the holding period exceeds five years but does not exceed six years	2.5%
7	Where the holding period exceeds six years	0%
8	Future commodity contracts entered into by members of Pakistan Mercantile Exchange	5%

Rate of Tax on Securities acquired on or after 1st day of July, 2024	15% for persons appearing on the Active Taxpayers' List on the date of acquisition and the date of disposal of securities and at the rate specified in Division I for individuals and association of persons and Division II for companies in respect of persons not appearing on the Active Taxpayers' List on the date of acquisition and date of disposal of securities: Provided that the rate of tax for individuals and association of persons not appearing on the Active Taxpayers' List, the rate of tax shall not be less than 15% in any case.
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Capital Gain on Disposal of Immovable Property

[Division VIII, Part I of the First Schedule]

Sub-Section (1A) of Section 37 (Rate of Tax on properties acquired on or before 30th day of June, 2024)

No	Holding Period	Open Plots	Constructed Property	Flats
(1)	(2)	(3)	(4)	(5)
1	Where the holding period does not exceed 1 year	15%	15%	15%
2	Where the holding period exceeds 1 year but does not exceed 2 years	12.5%	10%	7.5%
3	Where the holding period exceeds 2 years but does not exceed 3 years	10%	7.5%	0%
4	Where the holding period exceeds 3 years but does not exceed 4 years	7.5%	5%	-
5	Where the holding period exceeds 4 years but does not exceed 5 years	5%	0%	-
6	Where the holding period exceeds 5 years but does not exceed 6 years	2.5%	-	-
7	Where the holding period exceeds 6 years	0	-	-

Rate of Tax on properties acquired on or after 1st day of July, 2024	15% for persons appearing on the Active Taxpayers' List on date of disposal of property and at the rates specified in Division I for individuals and association of persons and Division II for companies in respect of persons not appearing on the Active Taxpayers' List on the date of disposal of property: Provided that the rate of tax for individuals and association of persons not appearing on the Active Taxpayers' List on the date of disposal, the rate of tax shall not be less than 15% of the gain.
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Rate for Tax Collected at Import Stage

[Division IIIA, Part I of the First Schedule] Section 148

No.	Persons	Section	ATL
(1)	(2)		(3)
1	Persons importing goods classified in Part I of the Twelfth Schedule	148	1%
2	Persons importing goods classified in Part II of the Twelfth Schedule		2%

3	Persons importing goods classified in Part II of the Twelfth Schedule, Commercial Importer		3.5%
4	Persons importing goods classified in Part III of the Twelfth Schedule		5.5%
5	Persons importing goods classified in Part III of the Twelfth Schedule, In case of Commercial Importer		6%
6	Manufacturers covered under Notification No. S.R.O. 1125(I)/2011 dated the 31st of December 2011 and importing items covered under S.R.O. 1125(I)/2011 dated the 31st December, 2011;	148	1%
7	Persons importing finished pharmaceutical products that are not manufactured otherwise in Pakistan, as certified by the Drug Regulatory Authority of Pakistan	148	4%
8	In case of importers of CKD kits of electric vehicles for small cars or SUVs with 50 kwh battery or below and LCVs with 150 kwh battery or below	148	1%

Note: All above Rates u/s 148 for Persons Not appearing on ATL, would be Double (100% increased)

The rate of tax on value of import of mobile phone by any person shall be as set out in the following table: -		Tax (in Rs.)	
No.	C & F Value of mobile phone (in US Dollar)	In CBU condition PCT Heading 8517.1219	IN CKD/SKD condition under PCT Heading 8517.1211
1	Up to 30 except smart phones	70	0
2	Exceeding 30 and up to 100 and smart phones up to 100	100	0
3	Exceeding 100 and up to 200	930	0
4	Exceeding 200 and up to 350	970	0
5	Exceeding 350 and up to 500	5,000	3,000
6	Exceeding 500	11,500	5,200
	Note: The said Rates PCT Heading 8517.1219 & 8517.1211 for Persons not appearing on ATL	Rs. 140 to Rs. 23,000	Rs. 140 to Rs. 10,400

Payments to Non-Residents

[Division II, Part III of the First Schedule]

152	Nature of Payment	Person Appear in ATL	Person Not Appear in ATL
(1)	Royalty & fee for technical services	15%	15%
(1A)	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.	7%	7%
(1AA)	Payment of insurance premium or re-insurance premium	5%	5%
(1AAA)	Payment for advertisement services from non-resident person relaying from outside Pakistan	10%	10%
(1BA)	Foreign produced commercial	20%	20%
(1C)	Tax shall be deducted on remittance outside Pakistan, of fee for off-shore digital services, 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	10%	10%
(1D) & (1DA)	Capital gain on disposal of debt instruments & Government securities	10%	10%
(1DB)	a. In case the Sukuk holder is a Company b. In case the Sukuk holder is an individual or an association of persons if the return on investment is more than Rs. 1 million c. In case the Sukuk holder is an individual or an association of persons if the return on investment is below Rs. 1 million	25% 12.5% 10%	25% 12.5% 10%
(2)	All other payment to non- resident	20%	20%
(2A)	Payment to Permanent Establishment of Non-Resident: (a) For sale of goods (i) In case of a company (ii) In any other case	 5% 5.5%	 10% 11%

	Transport services, freight forwarding services, air cargo services, courier services, manpower outsourcing services, hotel services, security guard services, software development services, IT services and IT enabled services as defined in section 2, tracking services, advertising services (other than by print or electronic media), share registrar services, engineering services, car rental services, building maintenance services, services rendered of Pakistan Stock Exchange Limited and Pakistan Mercantile Exchange Limited inspection and certification, testing and training services, oilfield services	4%	8%
	(b) For services other than above:		
	(i) In case of a company	9%	18%
	(ii) In any other case	11%	22%
	(c) For execution of contracts, other than a contract for sale of goods for providing/ rendering of services		
	(i) In case of sportspersons	10%	20%
	(ii) In case of any person	8%	16%

Payments for Goods or Services

[Division III, Part III of the First Schedule]

153	Nature of Payment	Person Appear in ATL	Person Not Appear in ATL
	Sale of Goods		
	(a) Rice, cotton seed or edible oil.	1.50%	3%
	(b) For sale of any other goods		
	In case of a company	5%	10%
	In any other case	5.5%	11%
	In case of sale of goods as toll manufacturing – Company	9%	18%
	In case of sale of goods as toll manufacturing – Any other Case	11%	22%
	Rendering of Services		
	(i) Services		
	Transport Services		
	Freight Forwarding Services		
	Air Cargo Services		
	Courier Services		
	Manpower Outsourcing Services		

	Hotel Services		
	Security Guard Services		
	Software Development Services		
	IT Services and IT enabled services as defined in section 2		
	Tracking Services		
	Advertising services (Other than by print or electronic media)		
	Share registrar services		
	Engineering services including architectural services		
	Warehousing services		
	Services rendered by asset management companies		
	Data services provided under license issued by the Pakistan Telecommunication Authority		
	Telecommunication infrastructure (tower) services		
	Car Rental services		
	Building maintenance services	4%	8%
	Services rendered by PSX Limited and Pakistan Mercantile Exchange Limited		
	Inspection		
	Certification		
	Testing & training services		
	Oilfield services		
	Telecommunication services		
	Collateral management services		
	Travel and tour services		
	REIT management services		
	Services rendered by National Clearing Company of Pakistan Limited		
	(ii) All other services:		
	In case of a company	9%	18%
	In any other case	11%	22%
	Payments to electronic and print media for advertising services	1.5%	3%
153(1)(c)	Execution of Contracts		
	(i) In case of sportspersons	10%	20%
	(ii) In case of a company	7.5%	15%
	(iii) In any other case	8%	16%

153(2)	Every Exporter or Export House shall deduct Tax on payments in respect of services of stitching, dying, printing etc.	1%	2%
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Exports Proceeds			Advance tax on Private Motor Vehicle		
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<i>[Division IV, Part III of the First Schedule]</i>			Section 231B (1)		
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154	Nature of Payment	Advance Tax	Advance tax on Registration of private motor vehicle:		
			<i>[Division VII, Part IV of the First Schedule]</i> Rates for ATL		Rates for Non-ATL

(1)	Export proceeds realization (Apart from Mini. Tax @1%)	1%	Up to 850 cc	0.5% of the value	1.5% of the value
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(2)	Realization of commission due to an indenting agent		851 cc – 1000 cc	1 % of the value	3 % of the value
			1001 cc – 1300 cc	1.5 % of the value	4.5 % of the value
	I. Non-export indenting agent (Apart from Mini. Tax @1%)	1%	1301 cc – 1600 cc	2 % of the value	6 % of the value
	II. Export indenting agent / export buying house (Apart from Mini. Tax @1%)	1%	1601 cc – 1800 cc	3 % of the value	9 % of the value

(3)	On realization of proceeds under inland back-to-back LC (Apart from Mini. Tax @1%)	1%	1801 cc – 2000 cc	5 % of the value	15 % of the value
			2001 cc – 2500 cc	7% of the value	21% of the value

(3A)	Industrial undertaking in EPZ (Apart from Mini. Tax @1%)	1%	2501 cc – 3000 cc	9% of the value	27% of the value
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(3B)	Indirect exporters (DTRE rules, 2001) (Apart from Mini. Tax @1%)	1%	above 3000 cc	12% of the value	36% of the value
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(3C)	Clearance of goods exported (Apart from Mini. Tax @1%)	1%	Provided that in cases where engine capacity is not applicable and the value of vehicle is Rs. 5,000,000 or more, the rate of tax collectible shall be 3% of the import value as increased by customs duty, sales tax and federal excise duty in case of imported vehicles or invoice value in case of locally manufactured assembled vehicles.		
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154A	Export proceeds of Computer software or IT services or IT Enabled services by persons registered with Pakistan	0.25%	Section 231B (1A)		
	Software Export Board		Leasing of Motor Vehicle to a Peron not appear in ATL.		
	Any other services		1%	4% of the value of Motor Vehicle	

Tax Rates of Rental Income			Section 231B (2)		
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<i>[Division VIA, Part I of the First Schedule]</i>			Transfer of registration or ownership of motor vehicle		
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<i>In the case of Individual & AOP (Section 155)</i>			Up to 850 cc	-	-
1	up to Rs. 300,000	Nil	851 cc – 1000 cc	Rs. 5,000	Rs. 15,000
2	Rs. 300,000 to Rs. 600,000	5%	1001 cc – 1300 cc	Rs. 7,500	Rs. 22,500
3	Rs. 600,000 to Rs. 2,000,000	Rs. 15,000 + 10%	1301 cc – 1600 cc	Rs. 12,500	Rs. 37,500
4	Exceeding Rs. 2,000,000	Rs. 155,000 + 25%	1601 cc – 1800 cc	Rs. 18,750	Rs. 56,250

In the case of Company (Section 155)		15%		1801 cc – 2000 cc	Rs. 25,000	Rs. 75,000
Prizes & Winnings				2001 cc – 2500 cc	Rs. 37,500	Rs. 112,500
<i>[Division VI, Part IV of the First Schedule]</i>				2501 cc – 3000 cc	Rs. 50,000	Rs. 150,000
156	Nature of Payment	Person Appear in ATL	Person Not Appear in ATL	above 3000 cc	Rs. 62,500	Rs. 187,500
				Provided that where engine capacity is not applicable and the value of vehicle is Rs. 5,000,000 or more, the amount of tax collectible shall be Rs. 20,000.		
				Section 231B (3)		
				Up to 850 cc	0.5% of the value	1.5% of the value
				851 cc – 1000 cc	1 % of the value	3% of the value
1001 cc – 1300 cc	1.5 % of the value	4.5% of the value				
Prizes on prize bonds or cross-word puzzle		15%	30%	1301 cc – 1600 cc	2 % of the value	6 % of the value
Winning from a raffle, lottery, quiz, prize offered by Companies for sale promotion		20%	40%	1601 cc – 1800 cc	3 % of the value	9 % of the value
				1801 cc – 2000 cc	5 % of the value	15 % of the value
Petroleum Products				2001 cc – 2500 cc	7 % of the value	21 % of the value
<i>[Division VIA, Part IV of the First Schedule]</i>				2501 cc – 3000 cc	9 % of the value	27 % of the value
156A	Nature of Payment	Person Appear in ATL	Person Not Appear in ATL	above 3000 cc	12 % of the value	36 % of the value
				Provided that in cases where engine capacity is not applicable and the value of vehicle is Rs. 5,000,000 or more, the rate of tax collectible shall be 3% of the import value as increased by customs duty, sales tax and federal excise duty in case of imported vehicles or invoice value in case of locally manufactured assembled vehicles.		
				Section 231B (2A)		
Sale of petroleum products to petrol pump operators		12%	24%	Up to 1000 cc	Rs. 100,000	Rs. 300,000
				1000 cc – 2000 cc	Rs. 200,000	Rs. 600,000
				above 2000 cc	Rs. 400,000	Rs. 1,200,000
231C- Advance tax on foreign domestic workers , the tax collected, or collectible shall be adjustable against the income of such agency, sponsor or a person, as the case may be, employing the services of such foreign national					Rupees	Not Appear in ATL
					200,000/-	400,000/-

Brokerage & Commission				Advance tax on Electricity				
233	Nature of Payment	Person Appear in ATL	Person Not Appear in ATL	<i>[Division V, Part IV of the First Schedule]</i>				
				235	Gross amount of Electricity Bill of Commercial and Industrial consumer			
					Slabs		(Rs.)	
					a) Up to Rs. 500		0	
					b) Rs. 501 to Rs. 20,000		10% of the amount	
c) exceeds Rs.20,000		Rs. 1950 plus 12% of the amount exceeding Rs.20,000 for commercial consumers						
In case of advertising agents		10%	20%	Rs. 1950 plus 5% of the amount exceeding Rs.20,000 for industrial consumers				
Life Insurance Agents where Commission received is less than Rs. 0.5 Million per annum		8%	16%					
In all other cases		12%	24%					
Tax on Motor Vehicles								
<i>[Division III, Part IV of the First Schedule]</i>								
234	Tax on Motor Vehicles:			235A	Tax on Domestic electricity consumption if the amount of monthly bill is			
	(i) Goods transport vehicles	Rs. 2.50 per Kg. of the laden weight	Rs. 5 per Kg. of the laden weight		less than Rs.25,000	0% of bill amount		
		Rs. 25,000/- or more	7.5% of bill amount, If the person not appear in ATL.					
	1(A) Vehicle with laden weight of 8120 Kgs or more, tax after ten (10) years from first registration in Pakistan passenger transport.	Rs. 1,200	Rs. 2,400	99A	Tax on electricity consumption from retailers other than Tier-I retailers			
	(2) In the case of Passenger transport vehicles plying for hire, seating capacity of:	Rs. per seat per annum Non Air Conditioned	Rs. per seat per annum Air Conditioned		a) Up to Rs. 30,000	Rs. 3,000		
		i) 4 to 10 persons	200		375	b) Rs. 30,000 to Rs. 50,000	Rs. 5,000	
		ii) 10 to 20 persons	500		750	c) Rs. 50,000 to Rs.100,000	Rs. 10,000	
	iii) 20 and above	1000	1500		d) Retailers and service providers as notified by the Board in the income tax general order.	Up to Rs.200,000		
	(3) Other 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: -			236	Telephone and internet, where the monthly bill exceeds Rs. 1,000			
	Annual collection of tax:		(Rs. p.a.)		(Rs. p.a.)	10% of the exceeding amount of bill		
				<i>[Division IV, Part IV of the First Schedule]</i>				
				Advance tax on Telephone Users				

up to 1000 cc	800	1600	In the case of subscriber of internet, mobile telephone and pre-paid internet or telephone card	15% 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		
1001cc to 1199cc	1,500	3,000				
1200cc to 1299cc	1,750	4,500				
1300cc to 1499cc	2,500	5,000				
1500cc to 1599cc	3,750	7,500				
1600cc to 1999cc	4,500	9,000				
2000cc and above	10,000	20,000				Advance tax at the time of Sale by Auction
(4) where the motor vehicle tax is collected in lump sum			<i>[Division VIII, Part IV of the First Schedule]</i>			
Engine capacity	lump sum		Nature of Payment	Person Appear in ATL	Person Not Appear in ATL	
up to 1000 cc	Rs. 10,000	Rs. 20,000				
1001cc to 1199cc	Rs. 18,000	Rs. 36,000				
1200cc to 1299cc	Rs. 20,000	Rs. 40,000	236A	Sale by public auction/ tender of any property or goods shall deduct tax including award of any lease to any person	10%	20%
1300cc to 1499cc	Rs. 30,000	Rs. 60,000				
1500cc to 1599cc	Rs. 45,000	Rs. 90,000				
1600cc to 1999cc	Rs. 60,000	Rs. 120,000				
2000cc and above	Rs. 120,000	Rs. 240,000				
				In case of immovable property sold by auction	5%	10%

Advance tax on Sale of Immovable Property

[Division X, Part IV of the First Schedule]

	Description	Appearing on ATL	Late Filers	Not Appearing on ATL
236C	Where the gross amount of the consideration received does not exceed Rs. 50 million	3%	6%	10%
	Where the gross amount of the consideration received exceeds Rs. 50 million but does not exceed Rs 100 million	3.50%	7%	
	Where the gross amount of the consideration received exceeds Rs. 100 million	4%	8%	

Advance tax on Purchase of Immovable Property

[Division X, Part IV of the First Schedule]

	Description	Appearing on ATL	Late Filers	Not Appearing on ATL
236K	Where the fair market value does not exceed Rs. 50 million	3%	6%	12%
	Where the fair market value exceeds Rs. 50 million but does not exceed Rs 100 million	3.50%	7.5%	16%
	Where the fair market value exceeds Rs. 100 million	4%	8%	20%

Advance tax on Sale of distributors, dealers or wholesalers

[Division XIV, Part IV of the First Schedule]

Every manufacturer or commercial importer has to collect advance tax from wholesaler, distributor & dealers at the time of sales made to them. The upshot of this amendment, is that now all distributors, dealers, wholesalers and retailers are subject to advance tax under section 236G.

236G	Description	Appearing on ATL	Not Appearing on ATL
	Fertilizers	0.70%	1.40%
	Other than fertilizers	0.10%	2.0%

Provided that the rate of advance tax on sale to distributors, dealers or wholesalers of fertilizer shall be 0.25%, if they are already appearing on both the Active Taxpayers' Lists issued under the provisions of the Sales Tax Act, 1990 and the Income Tax Ordinance, 2001 (XLIX of 2001)

Advance tax on amount remitted abroad through credit, debit or prepaid cards

[Division XXI, Part IV of the First Schedule]

Section	Nature of payment	Appearing on ATL	Person Not Appear in ATL
236Y	Advance tax on amount remitted abroad through credit, debit or prepaid cards	5%	10%

Advance tax on sales to retailers

Bonus Shares issue by Companies

[Division XV, Part IV of the First Schedule]

[Division XXI, Part IV of the First Schedule]

236H	Sales to retailers by manufacturer, distributor, dealer, wholesaler or commercial importer, shall has to collect advance tax from all Retailers.	Appearing on ATL	Person Not Appear in ATL	236Z	Every company issuing bonus shares to the shareholders of the company.	Appearing on ATL	Person Not Appear in ATL
		0.50%	2.50%			10%	20%



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