

# Tax Rates Table for Tax Year 2019



**DISCLAIMER**

This table elaborates the important changes brought down through Finance Act, 2018 relating to Withholding Tax and Income Tax Rates. 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.

**CORPORATE TAX**

S.No.	PARTICULARS	RATE
1	Public & Private Limited Company	29%
2	Cooperative and Finance Society	29%
3	Banking Companies	35%
4	Small Company	24%

**MINIMUM TAX U/S 113**

S.No.	NATURE OF PAYMENT	RATE
1	Individual & AOP's (having annual turnover Rs. 10 Million or more)	1.25% of Turnover
2	For Companies	1.25% of Turnover
3	Oil marketing companies, Oil refineries, SSGCL and SNGPL (for the cases where annual turnover exceeds rupees one billion.), PIA, Poultry industry including poultry breeding, broiler production, egg production and poultry feed production, Dealers or distributors of fertilizer.	0.5% of Turnover
4	Distributors of pharmaceutical products, fast moving consumer goods and cigarettes, Petroleum agents and distributors who are registered under the Sales Tax Act, 1990, Rice mills and dealers; and Flour mills.	0.2% of Turnover
5	Motorcycle dealers registered under the Sales Tax Act, 1990	0.25% of Turnover

**WITHHOLDING TAX TABLE FOR TAX YEAR 2019**

SEC	NATURE OF PAYMENT / TRANSACTION	TAX RATES		EXEMPTION LIMIT	STATUS OF PAYMENT OR DEDUCTION	WITHHOLDING AGENT	TIME OF DEDUCTION / COLLECTION
		1	2				
		Filer	Non-Filer				
<b>148 Imports</b>	1. (i) Industrial undertaking importing remittable steel (PCT Heading 72.04) and directly reduced iron for its own use;	1% of the value	1.5% of the value	Nil	Adjustable	Collector of Customs	Clearance of goods
	(ii) Persons importing potassic of Economic Coordination Committee of the Cabinet's decision No. ECC- 155/12/2004 dated the 9th December, 2004	1% of the value	1.5% of the value	Nil	Minimum / Adjustable subject to conditions		
	(iii) Persons importing Urea;	1% of the value	1.5% of the value	Nil	Minimum / Adjustable subject to conditions		
	(iv) Manufactures covered under Notification No. S.R.O 1125(I)/2011 dated the 31st December, 2011 and importing items covered under S.R.O 1125(I)/2011 dated 31st December, 2011.	1% of the value	1.5% of the value	Nil	Adjustable		
	(v) Persons importing Gold	1% of the value	1.5% of the value	Nil	Minimum / Adjustable subject to conditions		

SEC	NATURE OF PAYMENT / TRANSACTION	TAX RATES		EXEMPTION LIMIT	STATUS OF PAYMENT OR DEDUCTION	WITHHOLDING AGENT	TIME OF DEDUCTION / COLLECTION
1	2	3		4	5	6	7
		Filer	Non-Filer				
<b>148 Imports</b>	(vi) Persons importing Cotton	1% of the value	1.5% of the value	Nil	Minimum / Adjustable subject to conditions	Collector of Customs	Clearance of goods
	(vii) Persons importing LNG	1% of the value	1.5% of the value	Nil			
	2. Persons Importing Pulses	2% of the value	3% of the value	Nil			
	3. Commercial importers covered under Notification No. S.R.O 1125(I)/2011 dated the 31st December, 2011 and importing items covered under S.R.O 1125(I)/2011 dated the 31st December, 2011	3% of the value	4.5% of the value	Nil	Minimum		
	3A. Persons importing coal	4% of value	6% of the value	Nil	Minimum / Adjustable subject to conditions		
	4. Ship breakers on import of ships	4.5% of value	6.5% of the value		Final Discharge		
	General rate for imports by the following persons, if not covered under above:				Minimum / Adjustable subject to conditions		
	Industrial undertakings	5.5% of value	8% 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			

**SALARY U/S 149**

S. No.	RATES OF TAX FOR INDIVIDUALS	RATE
1	Up to Rs.400,000	Nil
2	Rs.400,001 – 800,000	Rs. 1,000
3	Rs.800,001 – 1,200,000	Rs. 2,000
4	Rs. 1,200,001 – 2,400,000	5% of the amount exceeding Rs.1,200,000
5	Rs. 2,400,001 – 4,800,000	Rs.60,000 + 10% of the amount exceeding Rs.2,400,000
6	Exceeding Rs. 4,800,000	Rs.300,000 + 15% of the amount exceeding Rs.4,800,000

NO.	RATES OF TAX FOR ASSOCIATION OF PERSONS	RATE
1	Up to Rs.400,000	Nil
2	Rs.400,001 – 1,200,000	5% of the amount exceeding Rs.400,000
3	Rs.1,200,001– 2,400,000	Rs.40,000 + 10% of the amount exceeding Rs.1,200,000
4	Rs.2,400,001– 3,600,000	Rs. 160,000 + 15% of the amount exceeding Rs. 2,400,000
5	Rs.3,600,001 – 4,800,000	Rs. 340,000 + 20% of the amount exceeding Rs.3,600,000
6	Rs.4,800,001 – 6,000,000	Rs. 580,000 + 25% of the amount exceeding Rs.4,800,000
7	Exceeding Rs. 6,000,000	Rs.880,000 + 30% of the amount exceeding Rs.6,000,000

SEC	NATURE OF PAYMENT / TRANSACTION	TAX RATES		EXEMPTION LIMIT	STATUS OF PAYMENT OR DEDUCTION	WITHHOLDING AGENT	TIME OF DEDUCTION / COLLECTION
		Filer	Non-Filer				
1	2	3		4	5	6	7
149(3)	Every person responsible for making payment for directorship fee or fee for attending Board meeting or such fee by whatever name called	20% of gross amount payable		Nil	Adjustable	Person responsible for payment	Payment

SEC	NATURE OF PAYMENT / TRANSACTION	TAX RATES		EXEMPTION LIMIT	STATUS OF PAYMENT OR DEDUCTION	WITHHOLDING AGENT	TIME OF DEDUCTION / COLLECTION	
		Filer	Non-Filer					
1	2	3		4	5	6	7	
150 Dividend	General rate of tax	15% of gross dividend	20% of gross dividend		Nil	Final discharge	Person paying dividend	Payment
	Purchaser of Wapda privatized power project, company setup for power generation or company supplying coal exclusively to power generation projects	7.5% of gross dividend		Nil	Final discharge	Person paying dividend	Payment	
	Tax to be deducted by a collective investment scheme, REIT Scheme or a mutual fund:	Stock Fund	Money Market Fund, Income Fund, REIT Scheme or any Other Fund			Final discharge	Person paying dividend	Payment
			Filer	Non-Filer				
	Individual	12.5%	12.5%	15%				
	Company	12.5%	15%	25%				
	AOP	12.5%	12.5%	15%				
	In case of stock fund if dividend receipts of the fund are less than capital gain	12.5% of gross dividend			Final discharge	Person paying dividend	Payment	
	In the case of Money Market Mutual Fund, the rate of tax on dividend paid up to Rs. 2.5 million, to a person (i.e. individual & AOP) other than company	10% of gross dividend			Final discharge	Person paying dividend	Payment	
	In the case of Rental REIT, the rate of tax on dividend paid to an Individual	7.5% of gross dividend			Final discharge	Person paying dividend	Payment	

SEC	NATURE OF PAYMENT / TRANSACTION	TAX RATES		EXEMPTION LIMIT	STATUS OF PAYMENT OR DEDUCTION	WITHHOLDING AGENT	TIME OF DEDUCTION / COLLECTION
		Filer	Non-Filer				
1	2	3		4	5	6	7
150A	Return on investment in sukuk	On Payment of return on investment in Sukuks:					
	In case the Sukuk- holder is a company	15%	17.5%	Nil	Final discharge	Special Purpose Vehicle, Company	Payment
	In case the Sukuk - holder is an individual or an association of person, if the return on investment is more than one million	12.5%	17.5%	Nil	Final discharge	Special Purpose Vehicle, Company	Payment
	In case the Sukuk - holder is an individual and an association of person, if the return on investment is less than one million	10%	17.5%	Nil	Final discharge	Special Purpose Vehicle, Company	Payment







SEC	NATURE OF PAYMENT / TRANSACTION	TAX RATES		EXEMPTION LIMIT	STATUS OF PAYMENT OR DEDUCTION	WITHHOLDING AGENT	TIME OF DEDUCTION / COLLECTION
		Filer	Non-Filer				
1	2	3		4	5	6	7
152	<b>Payments to Non-Residents:</b>						
(1)	Royalty & fee for technical services	15% of the gross amount		Nil	Final discharge	Every person paying Royalty or Fee for technical services to a non-resident	Payment
(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% of gross amount	13% of gross amount	Nil	Final subject to option	Non-Resident Person	At the time the amount is actually paid
(1AA)	Payment of insurance premium or re-insurance premium	5% of gross amount		Nil	Final discharge	Non-Resident Person	Payment

SEC	NATURE OF PAYMENT / TRANSACTION	TAX RATES		EXEMPTION LIMIT	STATUS OF PAYMENT OR DEDUCTION	WITHHOLDING AGENT	TIME OF DEDUCTION / COLLECTION
1	2	3		4	5	6	7
152		Filer	Non-Filer				
(1AAA)	Payment for advertisement services from non-resident person relaying from outside Pakistan	10% of the gross amount		Nil	Final if Non-resident person opts for Final Tax regime otherwise adjustable	Prescribed person	Payment
(1C)	Tax shall be deducted on remittance outside Pakistan, of fee for offshore 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	5% of gross amount		Nil	Final discharge	Banking company or Financial institution	Payment
(2)	All other payment to non-resident	20% of the gross amount paid		Nil	Adjustable	Prescribed person	Payment

SEC	NATURE OF PAYMENT / TRANSACTION	TAX RATES		EXEMPTION LIMIT	STATUS OF PAYMENT OR DEDUCTION	WITHHOLDING AGENT	TIME OF DEDUCTION / COLLECTION	
1	2	3		4	5	6	7	
152		Filer	Non-Filer					
(2A)	Payment to Permanent Establishment of Non-Resident:				Nil	Minimum for S.152(2A)(b) and the provisions of sub clauses (i), (ii) and (iii) of clause (b) of sub section (3) and sub-section (4A) of section 153 shall mutatis mutandis apply [152(2B)]		
	(a) For sale of goods							
	(i) In case of a company	4%	7%	Adjustable		Prescribed person	Payment	
	(ii) In any other case	4.5%	7.75%					
	For transport services	2% of gross amount		Adjustable/ Minimum		Prescribed person	Payment	
	(b) For services other than transport:							
	(i) In case of a company	8%	14%	Adjustable/ Minimum		Prescribed person	Payment	
	(ii) In any other case	10%	17.5%					
	(c) For execution of contracts, other than a contract for sale of goods for providing/ rendering of services							
	(i) In case of sportspersons	10% of gross amount		Adjustable		Prescribed person	Payment	
(ii) In case of any person	7%	13%						
152A	Payments for foreign produced commercials							
	Payment to non-resident person directly to through an agent for foreign produced commercial for advertisement	20% of gross amount			Final discharge	Every Person responsible for making payment to a Non-resident person	Payment	

SEC	NATURE OF PAYMENT / TRANSACTION	TAX RATES		EXEMPTION LIMIT	STATUS OF PAYMENT OR DEDUCTION	WITHHOLDING AGENT	TIME OF DEDUCTION / COLLECTION
1	2	3		4	5	6	7
153		Filer	Non-Filer				
153(1)(a)	<b>Sale of Goods</b>			No deduction of tax where payment is less than Rs. 75,000/- in aggregate during a financial year [S.153(1)(a)]	Final Tax except where payment received by; (i) a company being manufacturers of such goods or (ii) Public company listed on registered Stock Exchange in Pakistan.	Prescribed Person	At the time the amount is actually paid
	(a) Rice, cotton seed or edible oil.	1.5% of sale value					
	(ab) Supply made by Distributors of fast moving consumer goods:						
	Company	2% of Gross Amount					
	Other than Company	2.5% of Gross Amount					
	(b) For sale of any other goods						
	In case of a company	4%	8%				
In any other case	4.5%	9%					
153(1)(b)	<b>Rendering of services</b>			No deduction of tax where payment is less than Rs. 30,000/- in aggregate during a financial year [S.153(1)(b)]	Minimum Tax Except tax deducted on payment for advertising services to electronic and print media which will be Final tax	Prescribed Person	At the time the amount is actually paid
	(i) Transport services	2% of gross amount					
	(ii) All other services:						
	In case of a company	8%	14.5%				
	In any other case	10%	17.5%				
153(1)(c)	<b>Execution of contracts</b>				Final Tax except payments received on account of execution of contracts by Public Company listed on registered Stock Exchange in Pakistan	Prescribed Person	At the time the amount is actually paid
	(i) In case of sportspersons	10%					
	(ii) In case of a company	7%	12%				
	(iii) In any other case	7.5%	12.5%				

SEC	NATURE OF PAYMENT / TRANSACTION	TAX RATES		EXEMPTION LIMIT	STATUS OF PAYMENT OR DEDUCTION	WITHHOLDING AGENT	TIME OF DEDUCTION / COLLECTION
		1	2				
153		Filer	Non-Filer				
153(2)	Every Exporter or Export House shall deduct Tax on payments in respect of services of stitching, dying, printing etc received/ provided.	1%		Nil	Final discharge	Exporter/ Export House	At the time of making the payment
154	<b>Exports:</b>						
(1)	Export proceeds realization	1% of the proceeds of export		Nil	Final discharge	Authorized dealer in foreign exchange	At the time of realization of the export proceeds
(2)	Realization of commission due to an indenting agent			Nil	Final discharge	Every Authorized dealer in Foreign Exchange	Realization of Foreign Exchange proceeds or indenting commission
	I. Non-export indenting agent	5% of the gross value					
	II. Export indenting agent / export buying house	5% of the gross value					
(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%		Nil	Final discharge	Banking company	At the time of realization of proceeds on account of sale of goods to an exporters
(3A)	Export of goods by industrial undertaking in EPZ	1% of the gross value		Nil	Final discharge	Export Processing Zone Authority	At the time of export of goods.

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1	2	3		4	5	6	7
154		Filer	Non-Filer				
(3B)	Payment to indirect exporters as defined in DTRE( Duty & Tax Remission for exporters) rules, 2001	1% of the gross value		Nil	Final discharge	Direct exporter and export house registered under DTRE Rules, 2001.	At the time of payment against a firm contract
(3C)	Clearance of goods exported	1% of the gross value		Nil	Final discharge	Collector of Customs	At the time of export of goods

**RENTAL INCOME U/S 155 (DEDUCTION OF WITHHOLDING TAX IN CASE OF INDIVIDUALS & AOP)**

S. No.	GROSS RENTAL	RATE	STATUS
1	Up to Rs.200,000	Nil	Income from Property is chargeable to Tax under Separate Block of Income for Individuals & AOP's
2	Rs.200,001 – 600,000	5% of the amount exceeding Rs. 200,000	
3	Rs. 600,001 – 1,000,000	Rs. 20,000 + 10% of the amount exceeding Rs. 600,000	
4	Rs. 1,000,001 – 2,000,000	Rs. 60,000 + 15% of the amount exceeding Rs. 1,000,000	
6	Above Rs. 2,000,000	Rs. 210,000 + 20% of the amount exceeding Rs. 2,000,000	

**RENTAL INCOME U/S 155 (DEDUCTION OF WITHHOLDING TAX IN CASE OF COMAPNIES)**

- 15% for filer and 17.5% for Non-filer of Gross Amount of Rent

SEC	NATURE OF PAYMENT / TRANSACTION	TAX RATES		EXEMPTION LIMIT	STATUS OF PAYMENT OR DEDUCTION	WITHHOLDING AGENT	TIME OF DEDUCTION / COLLECTION
1	2	3		4	5	6	7
		Filer	Non-Filer				
156	Prizes on prize bonds or cross-word puzzle,	15%	25%	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	i) Withdrawal of pension before retirement age	Average rate of tax based on three preceding tax years		See notes	Adjustable	Pension Fund Manager	Making payment from individual pension account
	ii) Withdrawal if in excess of 50% of accumulated balance at or after the retirement age						



SEC	NATURE OF PAYMENT / TRANSACTION	TAX RATES		EXEMPTION LIMIT	STATUS OF PAYMENT OR DEDUCTION	WITHHOLDING AGENT	TIME OF DEDUCTION / COLLECTION
1	2	3		4	5	6	7
		Filer	Non-Filer				
231A	Cash withdrawal from bank	0.3% of cash withdrawn	0.6% of cash withdrawn	Payment of cash withdrawal exceeding Rs, 50,000/- in a day	Adjustable	Banking company	Withdrawal of cash
231AA	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.	0.3% of the transaction amount	0.6% of the transaction amount	where transaction exceeds Rs, 2,5000 in a day	Adjustable	Banking company, non-banking financial institution, exchange company, any authorized dealer of foreign exchange.	Sale or cancellation of instrument or transfer of sum.
	ii) Transfer of any sum against cash through online transfer, TT, mail transfer or any other electronic mode. Transfer of any sum against cash through online transfer, telegraphic transfer mail transfer or any other mode of electronic transfer.						At the time of transfer of any sum

SEC	NATURE OF PAYMENT / TRANSACTION	TAX RATES		EXEMPTION LIMIT	STATUS OF PAYMENT OR DEDUCTION	WITHHOLDING AGENT	TIME OF DEDUCTION / COLLECTION	
1	2	3		4	5	6	7	
		Filer	Non-Filer					
231B	Advance tax on Registration of private motor vehicle:			Nil	Adjustable	Motor vehicle registering authority	Registration	
	Up to 850 cc		Rs. 7,500					Rs. 10,000
	851 cc – 1000 cc		Rs. 15,000					Rs. 25,000
	1001 cc – 1300 cc		Rs. 25,000					Rs. 40,000
	1301 cc – 1600 cc		Rs. 50,000					Rs. 100,000
	1601 cc – 1800 cc		Rs. 75,000					Rs. 150,000
	1801 cc – 2000 cc		Rs. 100,000					Rs. 200,000
	2001 cc – 2500 cc		Rs. 150,000					Rs. 300,000
	2501 cc – 3000 cc		Rs. 200,000					Rs. 400,000
	above 3000 cc	Rs. 250,000	Rs. 450,000					
231B(1A)	Leasing of Motor Vehicle to a non-filer	4% of the value of motor vehicle		Nil	Adjustable	Every Leasing Company, Scheduled Bank, Investment Bank Development Finance Institution Non-Banking Finance Institution MODARBA (Sharia compliant or under conventional mode)	At the time of lease	

SEC	NATURE OF PAYMENT / TRANSACTION	TAX RATES		EXEMPTION LIMIT	STATUS OF PAYMENT OR DEDUCTION	WITHHOLDING AGENT	TIME OF DEDUCTION / COLLECTION
		1	2				
		Filer	Non-Filer				
231B(2)	Transfer of registration or ownership of motor vehicle			Nil	Adjustable	Motor vehicle registering authority	At the time of transfer
	Upto 850 cc	-	Rs. 5,000				
	851 cc – 1000 cc	Rs. 5,000	Rs. 15,000				
	1001 cc – 1300 cc	Rs. 7,500	Rs. 25,000				
	1301 cc – 1600 cc	Rs. 12,500	Rs. 65,000				
	1601 cc – 1800 cc	Rs. 18,750	Rs. 100,000				
	1801 cc – 2000 cc	Rs. 25,000	Rs. 135,000				
	2001 cc – 2500 cc	Rs. 37,500	Rs. 200,000				
	2501 cc – 3000 cc	Rs. 50,000	Rs. 270,000				
	above 3000 cc	Rs. 62,500	Rs. 300,000				
231B(3)	Division VII, Part IV of First Schedule of the ITO, 2001			Nil	Adjustable	Manufacturer of Motor vehicle	At the time of sale of vehicle
	Upto 850 cc	Rs. 7,500	Rs. 10,000				
	851 cc – 1000 cc	Rs. 15,000	Rs. 25,000				
	1001 cc – 1300 cc	Rs. 25,000	Rs. 40,000				
	1301 cc – 1600 cc	Rs. 50,000	Rs. 100,000				
	1601 cc – 1800 cc	Rs. 75,000	Rs. 150,000				
	1801 cc – 2000 cc	Rs. 100,000	Rs. 200,000				
	2001 cc – 2500 cc	Rs. 150,000	Rs. 300,000				
	2501 cc – 3000 cc	Rs. 200,000	Rs. 400,000				
	above 3000 cc	Rs. 250,000	Rs. 450,000				

SEC	NATURE OF PAYMENT / TRANSACTION	TAX RATES		EXEMPTION LIMIT	STATUS OF PAYMENT OR DEDUCTION	WITHHOLDING AGENT	TIME OF DEDUCTION / COLLECTION
1	2	3		4	5	6	7
		Filer	Non-Filer				
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% of amount of payment	16% of amount of payment				
	In all other cases	12% of amount of payment	15% of amount of payment				
233A	Incomes of Members of stock exchange from:						
	(i)(a) On purchase of shares in lieu of the commission earned by its Member	0.01% of purchase value		Nil	Adjustable	Stock Exchange registered in Pakistan	At the time of making or receiving payment
	(i)(b) On sale of shares in lieu of the commission earned by its Member	0.01% of sale value					
233AA	Collection of Tax by NCCPL Advance Tax on margin financing through in share business.	10% of Mark-up or interest		Nil	Adjustable	NCCPL	At the time of Mark-up / Interest is paid

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1	2	3		4	5	6	7
		Filer	Non-Filer				
234	<b>Tax on Motor Vehicles:</b>						
	(i) 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
	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		Nil	Adjustable		
	(2) In the case of Passenger transport vehicles plying for hire, seating capacity of:	Rupees (per seat per annum)		Nil	Adjustable		
	i) 4 to 9 persons	50	100				
	ii) 10 to 19 persons	100	200				
	iii) 20 and above	300	500				
	(3) Other Private Motor vehicles, including car, jeep ,van, sport utility vehicle, pick-up trucks for private use, caravan automobile , limousine , wagon or any other automobile used for private purpose :-			Nil	Adjustable		
	<i>Annual collection of tax:</i>	(Rs. p.a.)	(Rs. p.a.)				
	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				

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		Filer	Non-Filer				
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	At the time of realization of gas consumption charges
235	Gross amount of Electricity Bill of Commercial and Industrial consumer			If exemption certificate from CIR is produced.	(i) Adjustable In case of company. (ii) in case of other than company tax collected on Rs, 360,000 amount of annual bill will be minimum tax. (iii) in case other than company tax collected on amount over and above Rs 30,000/- of monthly bill will be adjustable (iv) Final for CNG Stations (Ref S.234A) (3).	Person preparing electricity consumption bill	Payment of electricity bill.
	Slabs		(Rs.)				
	a) Up to Rs. 400		0				
	b) Rs. 401 to Rs. 600		80				
	c) Rs. 601 to Rs. 800		100				
	d) Rs. 801 to Rs. 1000		160				
	e) Rs. 1001 to Rs. 1500		300				
	f) Rs. 1501 to Rs. 3000		350				
	g) Rs. 3001 to Rs. 4500		450				
	h) Rs. 4501 to Rs. 6000		500				
	i) Rs. 6001 to Rs.10000		650				
	j) Rs.10001 to Rs.15000		1000				
	k) Rs.15001 to Rs.20000		1500				
l) Exceeding Rs.20000.		i) 10% for commercial consumers. ii) 5% for industrial consumers.					
235A	Tax on Domestic electricity consumption if the amount of monthly bill is Rs,75,000/- or more	7.5% of bill amount		If the amount of monthly bill is less than Rs, 75,000/- 0% tax will be charged.	Adjustable	Person preparing electricity bill	Charging for electricity

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1	2	3		4	5	6	7
235B	Tax from Every Steel Melters and, Composite Steel Units registered for the purpose of Chapter IX of Sales Tax Special procedure Rules, 2007.	Rs. 1 per unit of electricity consumed for production		Nil	Non-adjustable	Person preparing electricity bill	Charging for electricity
236	Telephone and internet, where the monthly bill exceeds Rs.1,000	12% of the exceeding amount of bill		Govt., Foreign diplomats, Diplomatic mission in Pakistan, person having exemption certificate	Adjustable	Person preparing telephone/Internet bill or issuing /selling prepared card for mobile phones / Internet	Collection of telephone bill or sale of prepaid cards
	In the case of subscriber of internet, mobile telephone and pre-paid internet or telephone card	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 shall deduct tax including award of any lease to any person	10%	15%	Nil	(i) Adjustable (ii) in case of tax collected on a lease of right to collect tolls ,will be final tax	Every person making sale by auction	At the time of realization of sale proceeds
236B	Purchase of domestic air ticket	5% of the gross amount of air ticket		Routes of Baluchistan coastal belt, AJ&K, FATA, Gilgit-Baltistan and Chitral	Adjustable	Airline issuing the air ticket	At the time of realization of sale proceeds



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1	2	3		4	5	6	7
		Filer	Non-Filer				
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	<p>Minimum if property is acquired and disposed off with the same tax year otherwise adjustable.</p> <p>As per section 230F(23) read with section 230F(22), the Sections-236C, section 236W, Section 111(4)(c)– and the Division X of Part IV of the First Schedule, shall not be applicable with effect from the date, Federal Government so appoints by notification in the official Gazette., for this purpose. [S.230F(22)/(23)]</p>	Every person Registering, Recording or attesting or Transfer including local authorities, housing authorities, Housing Society Co-operative Society and registrar or properties.	At the time of Registering, recording or attesting the transfer

SEC	NATURE OF PAYMENT / TRANSACTION	TAX RATES		EXEMPTION LIMIT	STATUS OF PAYMENT OR DEDUCTION	WITHHOLDING AGENT	TIME OF DEDUCTION / COLLECTION
1	2	3		4	5	6	7
		Filer	Non-Filer				
236D	<p>(1) Functions and gatherings in marriage hall, marquee, hotel, restaurant, commercial lawn, club, community place or other place used for such purpose</p> <p>(2) On payment of food, service, or any other facility related to function and gathering</p>	<p>(a) Tax Rate for the function of marriage shall be :</p> <p>(i) 5% of the bill ad valorem or Rs. 20,000/- whichever is higher for the following cities:</p> <p>Islamabad, Lahore, Multan, Faisalabad, Rawalpindi, Gujranwala, Bahawalpur, Sargodha, Sahiwal, Shekhupura, Dera Ghazi Khan, Karachi, Hyderabad, Sukkur, Thatta, Larkana, Mirpur Khas, Nawabshah, Peshawar, Mardan, Abbottabad, Kohat, Dera Ismail Khan, Quetta, Sibi, Loralai, Khuzdar, Dera Murad Jamali</p> <p>(ii) 5% of the bill ad valorem or Rs. 10,000/- whichever is higher for other cities.</p>	<p>(b) Tax Rate for other functions: 5%</p> <p><i>(including for food, services or other facility)</i></p>	Nil	Adjustable	Prescribed person	Collection of bill

SEC	NATURE OF PAYMENT / TRANSACTION	TAX RATES		EXEMPTION LIMIT	STATUS OF PAYMENT OR DEDUCTION	WITHHOLDING AGENT	TIME OF DEDUCTION / COLLECTION			
		Filer	Non-Filer							
1	2	3		4	5	6	7			
238F	Tax on issuance of license for distribution services or renewal of the license to a license:				Nil	Adjustable	PEMRA	Issue of licence		
	Issuance of license for distribution services or renewal of license to a license.	<u>Category License Renewal</u>								
		H	7,500	10,000						
		H-I	10,000	15,000						
		H-II	25,000	30,000						
		R	5,000	40,000						
		B	5,000	40,000						
B-1	30,000	35,000								
236G	Advance tax has to be collected from wholesaler, distributor & dealers at the time of sales made to them (of electronics, sugar, cement iron and steel products, fertilizer, motorcycles, pesticides, cigarettes, glass, textile, beverages, paint, or foam sector):				Nil	Adjustable	Every Manufacture or Commercial importer	At the time of sale		
	Fertilizers	0.7%	1.4%							
	Other than fertilizers	0.1%	0.2%							
236H	Sales to retailers by manufacturer, distributor, dealer, wholesaler or commercial importer (of electronics, sugar, cement iron and steel products, motorcycles, pesticides, cigarettes, glass, textile, beverages, paint, or foam sector)				Nil	Adjustable	Manufacturer, distributor, dealer, wholesaler or commercial importer	At the time of sale		
	Electronics	1%								
	Others	0.5%	1%							
236HA	Advance tax has to be collected on ex-depot sale price of such petroleum products	0.5% of ex-depot sale price	1% of ex-depot sale price	Nil	Final	Every person selling petroleum products	At the time of sale			

SEC	NATURE OF PAYMENT / TRANSACTION	TAX RATES		EXEMPTION LIMIT	STATUS OF PAYMENT OR DEDUCTION	WITHHOLDING AGENT	TIME OF DEDUCTION / COLLECTION
		Filer	Non-Filer				
1	2	3		4	5	6	7
236I	Fee paid to educational institutions ('Fee' includes all charges received excluding refundable amounts)	5% of the amount of fee.		No collection of tax will be made if amount is less than Rs. 200,000/- per annum (Other than an amount paid by way of scholarship)	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>		Nil	Adjustable	Market committee	Issuance or renewal of license
		A	10,000				
		B	7,500				
		C	5,000				
		Any other category	5,000				

SEC	NATURE OF PAYMENT / TRANSACTION	TAX RATES		EXEMPTION LIMIT	STATUS OF PAYMENT OR DEDUCTION	WITHHOLDING AGENT	TIME OF DEDUCTION / COLLECTION
1	2	3		4	5	6	7
		Filer	Non-Filer				
236K	(1) Purchase or transfer of immovable property [other than by Govt. (Federal, Provincial, Local), foreign diplomatic mission in Pakistan]:	0%		Nil	Adjustable  As per section 230F(23) read with section 230F(22), the Sections- 236C, section 236W, Section 111(4)(c)– and the Division X of Part IV of the First Schedule, shall not be applicable with effect from the date, Federal Government so appoints by notification in the official Gazette., for this purpose. [S.230F(22)/(23)]	Every person Registering, Recording or attesting or Transfer including local authorities, housing authorities, Housing Society Co-operative Society and registrar or properties.	Time of registering or attesting the transfer
	Value of property up to Rs. 4 million	0%					
	Value exceeding Rs. 4 million	2%	4%				
	(2) Advance Tax on payment of installment in respect of purchase of allotment of immovable property where transfer is to be effected after making payment of all installments	0%		Nil		Any person responsible for collection of payment in installment	At the time of payment of installment
	Value of property up to Rs. 4 million	0%					
Value exceeding Rs. 4 million	2%	4%					
236L	Purchase of international air ticket from Pakistan (one-way or return) for journey originating from Pakistan	First / Executive Class Rs. 16,000 per person		Adjustable	Airline issuing the ticket	While collecting air ticket charges	
		Others excluding Economy Rs. 12,000 per person					
		Economy Rs. 0					

SEC	NATURE OF PAYMENT / TRANSACTION	TAX RATES		EXEMPTION LIMIT	STATUS OF PAYMENT OR DEDUCTION	WITHHOLDING AGENT	TIME OF DEDUCTION / COLLECTION
1	2	3		4	5	6	7
		Filer	Non-Filer				
236P	<p>Non-Cash banking transactions</p> <p>(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 &amp; rupee travellers' cheque.</p> <p>ii) Every Banking Company shall collect advance tax from non-filers on transfer of any sum through cheque or clearing, interbank or interbank transfers through cheque, online / telegraphic / mail transfer</p>	0.4% of transaction value		The limit of Rs. 50,000 shall be aggregate of withdrawals from all the bank accounts in a single day.	Adjustable	Banking company executing the transaction	Sale of instrument or transfer of funds

SEC	NATURE OF PAYMENT / TRANSACTION	TAX RATES		EXEMPTION LIMIT	STATUS OF PAYMENT OR DEDUCTION	WITHHOLDING AGENT	TIME OF DEDUCTION / COLLECTION
1	2	3		4	5	6	7
		Filer	Non-Filer				
236Q	Payment to resident for use of machinery & equipment			Nil	Final discharge	Prescribed person [as u/s 153(7)]	Payment
	(i) Payments for the right to use Industrial, Commercial, and scientific , equipment	10% of the amount of payment					
	(ii) payments on account of rent of Machinery, Industrial, and Commercial and Scientific equipment	10% of the amount of payment					
236R	Education expenses related remitted abroad	5% of the amount of total 'education related expenses'		Nil	Adjustable for person remitted payments	Person remitting the payments	Remittance of payment



SEC	NATURE OF PAYMENT / TRANSACTION	TAX RATES		EXEMPTION LIMIT	STATUS OF PAYMENT OR DEDUCTION	WITHHOLDING AGENT	TIME OF DEDUCTION / COLLECTION	
1	2	3		4	5	6	7	
		Filer	Non-Filer					
236S Dividend in specie	General rate of tax	15%	20%	Nil	Final discharge	Paying dividend	Payment	
	Purchaser of Wapda privatized power project, company setup for power generation or company supplying coal exclusively to power generation projects	7.5%		Nil	Final discharge	Person paying dividend	Payment	
	Tax to be deducted by a collective investment scheme, REIT Scheme or a mutual fund:	Stock Fund	Money Market Fund, Income Fund, REIT Scheme or any Other Fund		Nil	Final discharge	Person paying dividend	Payment
			Filer	Non-Filer				
	Individual	12.5%	12.5%	15%				
	Company	12.5%	15%	25%				
	AOP	12.5%	12.5%	15%				
	In case of stock fund if dividend receipts of the fund are less than capital gain	12.5% of gross dividend						
	In the case of Money Market Mutual Fund, the rate of tax on dividend paid up to Rs. 2.5 million, to a person (i.e. individual & AOP) other than company	10% of gross dividend						
	In the case of Rental REIT, the rate of tax on dividend paid to an Individual	7.5% of gross dividend						

SEC	NATURE OF PAYMENT / TRANSACTION	TAX RATES		EXEMPTION LIMIT	STATUS OF PAYMENT OR DEDUCTION	WITHHOLDING AGENT	TIME OF DEDUCTION / COLLECTION	
		Filer	Non-Filer					
1	2	3		4	5	6	7	
236U	Advance Tax on Insurance Premium				Nil	Adjustable	Insurance Company and Agents of Insurance Company	At the time of collection of Insurance premium
	General Insurance Premium	4%						
	Life Insurance Premium if exceeding Rs.0.3 million in aggregate per annum	1%						
	Others	0%						
236V	Advance Tax on extraction of Minerals	0%	5%	Nil	Adjustable	Provincial Authority Collected royalty per metric ton	At the time of collecting royalty per metric ton from leased.	

SEC	NATURE OF PAYMENT / TRANSACTION	TAX RATES		EXEMPTION LIMIT	STATUS OF PAYMENT OR DEDUCTION	WITHHOLDING AGENT	TIME OF DEDUCTION / COLLECTION
		Filer	Non-Filer				
1	2	3		4	5	6	7
236W	Tax on purchase or transfer of immoveable property	3% Tax to be collected on the amount computed under section 111(4)©		Nil	Final As per section 230F(23) read with section 230F(22), the Sections-236C, section 236W, Section 111(4)(c)– and the Division X of Part IV of the First Schedule, shall not be applicable with effect from the date, Federal Government so appoints by notification in the official Gazette., for this purpose. [S.230F(22)/(23)]	Every person Registering, Recording or attesting or Transfer including local authorities, housing authorities, Housing Society Co-operative Society and registrar or properties.	Time of registering or attesting the transfer
236X	Advance tax on Tobacco	5% Tax to be collected on the purchase value of tobacco from every person		Nil	Adjustable	Pakistan Tobacco Board or Contractors of Pakistan Tobacco Board.	At the time of cess on tobacco
236Y	Advance Tax to be collected on the gross amount remitted abroad through credit or debit or pre-paid cards	1%	3%	Nil	Adjustable	Every banking company	At the time of transfer of any sum remitted outside Pakistan through a transaction of a credit card or debit card or pre-paid card

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