

**Withholding Tax Regime(Rates Card)**

**Guidelines for the Taxpayers, Tax Collectors & Withholding Agents (Updated Upto 30<sup>th</sup> June, 2016)**

Section	Provision of the Section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status
148 Imports	<p>Tax to be collected from every importer of goods on the value of goods.</p> <p>1 (i) Industrial undertaking importing remelttable steel (PCT Heading 72.04) and directly reduced iron for its own use;</p> <p>(ii) Persons importing potassic of Economic Coordination Committee of the Cabinet's decision No. ECC-155/12/2004 dated the 9<sup>th</sup> December, 2004</p> <p>(iii) Persons importing Urea;</p> <p>(iv) Manufactures covered under Notification No. S.R.O 1125(I)/2011 dated the 31<sup>st</sup> December, 2011 and importing items covered under S.R.O 1125(I)/2011 dated 31st December, 2011.</p> <p>(v) Persons importing Gold; and</p> <p>(vi) Persons importing Cotton</p> <p>(vii) Designated buyers of LNG on behalf of Govt of Pakistan to import LNG</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)	Final

Section	Provision of the Section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status
	<p style="text-align: right;">Filer:</p> <p style="text-align: right;">Non-filer:</p> <p>2. Persons Importing Pulses</p> <p style="text-align: right;">Filer:</p> <p style="text-align: right;">Non-filer:</p> <p>3. Commercial importers covered under Notification No. S.R.O 1125(l)/2011 dated the 31<sup>st</sup> December, 2011 and importing items covered under S.R.O 1125(l)/2011 dated the 31<sup>st</sup> December, 2011</p> <p style="text-align: right;">Filer:</p> <p style="text-align: right;">Non-filer</p>	<p>1% of the import value increased by Custom –duty, sales tax and federal excise duty.</p> <p>1.5% of the import value as increased by customs-duty, sales tax and federal excise duty.</p> <p>2% of the import value as increased by Custom-duty, sales tax and federal excise duty</p> <p>3% of the import value as increased by custom-duty, sales tax and federal excise duty.</p> <p>3% of the import value as increased by custom-duty sales tax and federal excise duty.</p> <p>4.5% of the import value as increased by custom-duty , sales tax and federal excise duty</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		

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4.	Ship breakers on import of ship  Filer: Non-filer:	4.5% 6.5%					
5.	Industrial undertakings not covered under S.Nos 1 to 4  Filer: Non-filer	5.5% 8%					
6.	Companies not covered under S. Nos 1 to 5  Filer: Non-filer	5.5% 8%					
7.	Persons not covered Under S.Nos 1 to 6  Filer: Non-filer	6% 9%					

Section	Provision of the Section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status
149 Tax on Salary Income	<p>Every person responsible for paying Salary to an employee shall deduct tax from the amount paid</p> <ol style="list-style-type: none"> <li>1. Where the taxable income does not exceed Rs, 400,000</li> <li>2. Where the taxable income exceeds Rs, 400,000 but does not exceed Rs, 500,000</li> <li>3. Where the taxable income exceeds Rs, 500,000 but does not exceed Rs, 750,000</li> <li>4. Where the taxable income exceeds Rs, 750,000 but does not exceed Rs, 1,400,000</li> <li>5. Where the taxable income exceeds Rs, 1,400,000 but does not exceed Rs, 1,500,000.</li> <li>6. Where the taxable income exceeds Rs, 1,500,000 but does not exceed Rs, 1,800,000</li> <li>7. Where the taxable income exceeds Rs, 1,800,000 but does not exceed Rs, 2,500,000</li> <li>8. Where the taxable income exceeds Rs, 2,500,000 but does not exceed Rs, 3,00,000</li> <li>9. Where the taxable income exceeds Rs, 3,000,000 but does not exceed Rs, 3,500,000</li> <li>10. Where the taxable income exceeds Rs, 3,500,000 but does not exceed Rs, 4,000,000</li> <li>11. Where the taxable income exceeds Rs, 4,000,000 but does not exceed Rs, 7,000,000</li> <li>12. Where the taxable income exceeds Rs,7,000,000</li> </ol>	<p>0%</p> <p>2% of the amount exceeding Rs, 400,000</p> <p>Rs,2,000+5% of the amount exceeding Rs, 500,000</p> <p>Rs, 14,500+10% of the amount exceeding Rs, 750,000</p> <p>Rs, 79,500+12.5% of the amount exceeding Rs, 1,400,000</p> <p>Rs, 92,000+15% of the amount exceeding Rs, 1,500,000</p> <p>Rs, 137,000+17.5% of the amount exceeding Rs, 1,800,000</p> <p>Rs, 259,500+20% of the amount exceeding Rs, 2,500,000</p> <p>Rs, 359,500+22.5% of the amount exceeding Rs, 3,000,000</p> <p>Rs, 472,000+25% of the amount exceeding Rs, 3,500,000</p> <p>Rs,597,000+27.5%of the amount exceeding Rs, 4,000,000</p> <p>Rs,1,422,000+30% of the amount exceeding Rs, 7,000,000</p>	Person responsible for paying salary to the employee	Employee	At the time the <b>salary</b> 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 week ending on every Sunday. Rule 43(b)	Adjustable

Section	Provision of the Section	Tax Rate	Who will deduct collect / agent	From whom	When	Time of deposit	Taxation Status																		
149(3)	Directorship fee + Board meeting fee	20% gross amount paid	Person making payment for Directorship fee or attending Board meeting fee	Payees	At the time of 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 week ending on every Sunday. Rule 43(b)	Adjustable																		
150 Dividend Income	<p>Tax Shall be deducted on the gross amount of dividend paid.</p> <p style="text-align: right;">Filer: 12.5%</p> <p style="text-align: right;">Non-filer: 20%</p> <p>Collective investment, REIT Scheme or mutual funds.</p> <p>Purchaser of Wapda privatized power project , company setup for power generation or company supplying coal exclusively to power generation projects</p>	<p>12.5%</p> <p>20%</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2"></th> <th rowspan="2">Stock Fund</th> <th colspan="2">Money market Fund, Income Fund, or , REIT scheme or any other fund</th> </tr> <tr> <th>Filer</th> <th>Non Filer</th> </tr> </thead> <tbody> <tr> <td>Individual</td> <td>10%</td> <td>10%</td> <td>15%</td> </tr> <tr> <td>Company</td> <td>10%</td> <td>25%</td> <td>25%</td> </tr> <tr> <td>AOP</td> <td>10%</td> <td>10%</td> <td>15%</td> </tr> </tbody> </table> <p>7.5%</p>		Stock Fund	Money market Fund, Income Fund, or , REIT scheme or any other fund		Filer	Non Filer	Individual	10%	10%	15%	Company	10%	25%	25%	AOP	10%	10%	15%	Every Person Paying Dividend	Recipients of <b>dividend</b>	At the time the <b>dividend</b> 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 week ending on every Sunday. Rule 43(b)	Final
	Stock Fund	Money market Fund, Income Fund, or , REIT scheme or any other fund																							
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Individual	10%	10%	15%																						
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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.  Filer Non Filer Upto Rs, 5 Lac Other Non-filers	10% of the gross yield paid  10% of the gross yield paid  17.5% of the gross yield paid	Every Person Making payment of profit / yield	Recipient of ( <i>Profit on debt</i> )	At the time the yield ( <b>profit on debt</b> ) 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 week ending on every Sunday. Rule 43(b)	Final Tax except Where  (i) Taxpayer is a company  (ii) profit on debt is taxable U/S 7B
151(1)(b)	Profit on debt paid by Banking company or financial institution on account or deposit maintained.  Filer Non Filer Upto Rs, 5 Lac Other Non-filers	10% of the gross yield paid  10% of the gross yield paid  17.5% of the gross yield paid	Banking Company or Financial Institution	Recipient of ( <i>Profit on debt</i> )	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 week ending on every Sunday. Rule 43(b)	Final Tax except Where  (i) Taxpayer is a company  (ii) profit on debt is taxable U/S 7B
151(1)(c)	Profit on securities , other than those mentioned in s. 151(1)(a), issued by federal / provincial government or a local government  Filer Non Filer Upto Rs, 5 Lac Other Non-filer	10% of the gross yield paid  10% of the gross yield paid  17.5% of the gross yield paid	Federal / Provincial Govt/ Local authority	Recipient of ( <i>Profit on debt</i> )	At the time the <b>profit on debt</b> 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) In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule	Final Tax except Where  (i) Taxpayer is a company  (ii) profit on debt is taxable U/S 7B

<b>Section</b>	<b>Provision of the Section</b>	<b>Tax Rate</b>	<b>Who will deduct / collect / agent</b>	<b>From whom</b>	<b>When</b>	<b>Time of deposit</b>	<b>Taxation Status</b>
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)  Filer Non Filer upto Rs, 5 Lac Other Non-filers	10% of the gross yield paid  10% of the gross yield paid  17.5% of the gross yield paid	Banking company, a financial institution, a company or finance society	recipient of <i>Profit on debt</i>	At the time the <b>profit on debt</b> 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 week ending on every Sunday. Rule 43(b)	Final Tax except Where  (i) Taxpayer is a company  (ii) profit on debt is taxable U/S 7B
152 Payments to non-residents  152(1)	Every person shall deduct tax while making payments For Royalties and fee for technical payments to non-resident	15% of the gross amount	Every person paying Royalty or Fee for technical services to a non-resident	Non Resident person	At the time the <b>royalty</b> or <b>fee for technical services</b> 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 week ending on every Sunday. Rule 43(b)	Adjustable
152(1A)	Tax will be deducted from A non-resident person on the execution of; 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.	Gross amount  Filer 7% Non-filer 12%	Every person	<i>Non-Resident Person</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 week ending on every Sunday. Rule 43(b)	Final

<b>Section</b>	<b>Provision of the Section</b>	<b>Tax Rate</b>	<b>Who will deduct / collect / agent</b>	<b>From whom</b>	<b>When</b>	<b>Time of deposit</b>	<b>Taxation Status</b>
152(1AA)	Tax will be deducted from Non-resident on Any payment of insurance premium or re-insurance to a non-resident person	5% of gross amount	Every Person making the payments	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 week ending on every Sunday. Rule 43(b)	Final
152(1AA A)	Tax will be deducted on Payments for advertisement services from non-resident person relaying from outside Pakistan.	10%	Every Person making payment	Non-Resident	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 week ending on every Sunday. Rule 43(b)	Adjustable
152(2)	Tax deduction on payment to non-resident, not otherwise specified.	20% of the gross amount	Every Person making payments	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 week ending on every Sunday. Rule 43(b)	Adjustable



<b>Section</b>	<b>Provision of the Section</b>	<b>Tax Rate</b>	<b>Who will deduct / collect / agent</b>	<b>From whom</b>	<b>When</b>	<b>Time of deposit</b>	<b>Taxation Status</b>
152(2A)	<p>Every Prescribed person making payment to a Permanent Establishment of Non-Resident. For:</p> <p>(a) Sale of goods</p> <p>(i) in case of a company :</p> <p style="text-align: right;">Filer: 4%</p> <p style="text-align: right;">Non-filer: 6%</p> <p>(ii) Other than company cases:</p> <p style="text-align: right;">Filer: 4.5%</p> <p style="text-align: right;">Non-filer: 6.5%</p> <p>(b) Rendering /providing of services.</p> <p>in the case of Transport service.</p> <p>2%</p> <p>(i) in case of a company :</p> <p style="text-align: right;">Filer: 8%</p> <p style="text-align: right;">Non-filer 12%</p> <p>(ii) Other than company cases:</p> <p style="text-align: right;">Filer: 10%</p> <p style="text-align: right;">Non-filer 15%</p> <p>(c) Execution of a contract other than a contract for sale of goods or providing/ rendering of services.</p> <p>(i) In case of sports persons</p> <p>10%</p>		Every Prescribed person	Non-Resident	At the time amount is 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 week ending on every Sunday. Rule 43(b)</p>	Adjustable

<b>Section</b>	<b>Provision of the Section</b>	<b>Tax Rate</b>	<b>Who will deduct / collect / agent</b>	<b>From whom</b>	<b>When</b>	<b>Time of deposit</b>	<b>Taxation Status</b>
	(ii) in case of any person : Filer: Non-filer	7% 12%					
152A Payment for Foreign Produced Commercials	Tax to be deducted from Non-resident while making payments for Foreign Produced Commercial for advertisement on any Television Channel or any other Media.	20% of the Gross amount	Every Person responsible for making payment to a Non-resident person	Non-Resident Person	At the Time of Payment	In case of Federal / provincial Government on the day the tax is deducted.Rule 3(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday.Rule 43(b)	Final
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.  Supply made by Distributors  For sale of any other goods  (i)In the case of company  (ii)In the case of other than companies Taxpayers  (iii)Person making payment to Electronic & Print Media for advertising services	1.5%  Filer 3% Non-filer 3.5%  Filer 4% Non Filer 6%  Filer 4.5% Non-filer 6.5%  Filer 1.5% Non –filer 12% Non-filer other than company 15%	Every Prescribed Person	Resident Person;  Resident Person; and Permanent Establishment in Pakistan of a Non-Resident	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 week ending on every Sunday. Rule 43(b)	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

<b>Section</b>	<b>Provision of the Section</b>	<b>Tax Rate</b>	<b>Who will deduct/collector/agent</b>	<b>From Whom</b>	<b>When</b>	<b>Time of Deposit</b>	<b>Taxation Status</b>
153(1)(b)	<p>Transport services</p> <p>All others</p> <p>(i) In the case of Companies</p> <p style="text-align: right;">Filers 8%</p> <p style="text-align: right;">Non-filers 12%</p> <p>(ii) In all other than Company Taxpayers</p> <p style="text-align: right;">Filers 10%</p> <p style="text-align: right;">Non-filers 15%</p>	2%	Prescribed Person	<p><i>Resident Person;</i></p> <p>Resident Person; and Permanent Establishment in Pakistan of a Non-Resident</p>	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 week ending on every Sunday. Rule 43(b)	<p>Minimum Tax</p> <p>Except ,the tax deducted on payment for advertising services to electronic and print media will be Final tax</p>
153(1)(c)	<p>Execution of Contracts</p> <p>i) In case of sportsperson</p> <p>ii) In the case of Companies :</p> <p style="text-align: right;">Filers 7%</p> <p style="text-align: right;">Non-filers 10%</p> <p>iii) In the case of other than companies Taxpayers</p> <p style="text-align: right;">Filers 7.5%</p> <p style="text-align: right;">Non-filers 10%</p>	10%	Prescribed Person	<p><i>Resident Person;</i></p> <p>Resident Person; and Permanent Establishment in Pakistan of a Non-Resident</p>	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 week ending on every Sunday. Rule 43(b)	Final Tax except payments received by Public Company listed on registered Stock Exchange Commission in Pakistan
153(2)	Every Exporter or Export House shall deduct Tax on payments in respect of services of stitching, dying, printing etc. received/provided.	1%	Exporter/Export House	<p><i>Resident Person;</i></p> <p>Resident Person; and Permanent Establishment in Pakistan of a Non-Resident</p>	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 week ending on every Sunday. Rule 43(b)	Final

<b>Section</b>	<b>Provision of the Section</b>	<b>Tax Rate</b>	<b>Who will deduct/collect/agent</b>	<b>From Whom</b>	<b>When</b>	<b>Time of Deposit</b>	<b>Taxation Status</b>
154(l) Exports	Tax to be deducted on export of goods	1% of gross value	Every Authorized dealer in Foreign Exchange	Exporter	At the time of realization of the export 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 week ending on every Sunday. 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% of gross value  5% of gross value	Every Authorized dealer in Foreign Exchange	Non export indenting agent , export indenting agent / export buying house	At the time of realization of Foreign Exchange 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 week ending on every Sunday. Rule 43(b))	Final
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%	Every Banking Company	Exporter	At the time of realization of proceeds on account of sale of goods to an exporters	In case of Federal / provincial Government on the day the tax is deducted.Rule43(a) In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)	Final

<b>Section</b>	<b>Provision of the Section</b>	<b>Tax Rate</b>	<b>Who will deduct/collect/agent</b>	<b>From Whom</b>	<b>When</b>	<b>Time of Deposit</b>	<b>Taxation Status</b>
154(3A)	Exports of goods located in Export Processing Zone (BPZ)	1% of gross value	BPZ Authority	Industrial undertaking located in the Export Processing Zone	At the time of export of goods.	In case of Federal / provincial Government on the day the tax is deducted.Rule43(a) In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)	Final
154(3B)	Payment to indirect exporters as defined in DTRE( Duty & Tax Remission for exporters) rules, 2001	1% of gross value	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.Rule43(a) In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)	Final
154(3C)	Clearance of goods exported	1% of gross value	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.Rule43(a) In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)	Final

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155 Income from Property	<p>Any payment made on account of rent of immovable property</p> <p>(A) In case of individual or AOP</p> <p>Where the gross amount of rent does not exceed Rs, 200,000</p> <p>Where the gross amount of rent exceeds Rs, 200,000 but does not exceed Rs, 600,000</p> <p>Where the gross amount of rent exceeds Rs, 600,000 but does not exceed Rs, 1,000,000</p> <p>Where the gross amount of rent exceeds Rs, 1,000,000 but does not exceed Rs, 2,000,000</p> <p>Where the gross amount of rent exceeds Rs, 2,000,000</p> <p>B) in case of company</p>	<p>Nil</p> <p>5% of the gross amount exceeding Rs, 200,000</p> <p>Rs, 20,000+10% of the gross amount exceeding Rs, 600,000</p> <p>Rs, 60,000+15% of the gross amount exceeding Rs, 1,000,000</p> <p>Rs, 210,000+20% of the gross amount exceeding Rs, 2,000,000</p> <p>15%</p>	Every Prescribed Persons as per Section 155 of Income Tax Ordinance, 2001	Recipient of <b>rent</b> of immovable property	At the time the <b>rent</b> 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 week ending on every Sunday. Rule 43(b)	Adjustable
156 Prizes and winnings	<p>Payments made on account of winning of prize on prize bond , Cross word, raffle, lottery &amp; quiz</p> <p>(I) Payments made for prize on quiz bond and cross word</p> <p style="text-align: right;">Filer Non-filer</p> <p>(II) Payments on winning from a raffle, lottery, prize on winning a quiz, prize, offered by companies for promotion of sale crossword puzzles</p>	<p>15%</p> <p>20%</p> <p>20%</p>	Every person making payment	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 week ending on every Sunday. Rule 43(b)	Final

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156 A Petroleum Products	Payment to petrol pump operator on account of sale of petroleum products  Filers  Non-filers	12%  15%	Every person selling petroleum product to petrol pump operator	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 week ending on every Sunday. Rule 43(b)	Final
156B Withdrawal of balance under pension fund	i) Withdrawal of pension before retirement age  ii) Withdrawal if in excess of 50% 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</i> pension fund	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 week ending on every Sunday. 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  Filers  Non-filers	0.3%  0.6%	Every Banking Company	Account Holder Withdrawing Cash	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 week ending on every Sunday. Rule 43(b)	Adjustable
231AA(I) Advance tax on transaction in bank	1. Sale against cash of any instrument including demand draft, payment order, CDR, STDR, RTC, any other instrument of bearer nature or on receipt of cash on cancellation of any of these instruments where transaction exceeds Rs, 2,5000 in a day  Filers  Non-filers	0.3%  0.6%	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	At the time of sale of instrument	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 week ending on every Sunday. Rule 43(b)	Adjustable



<b>Section</b>	<b>Provision of the Section</b>	<b>Tax Rate</b>	<b>Who will deduct/collect/agent</b>	<b>From Whom</b>	<b>When</b>	<b>Time of Deposit</b>	<b>Taxation Status</b>
231AA(2)	2. Transfer of any sum against cash through online transfer, telegraphic transfer mail transfer or any other mode of electronic transfer . Where transaction exceed Rs, 2,5000/= in a day	Filers 0.3% Non-filers 0.6%	Every banking company non banking financial institution , exchange company or any authorized dealer of foreign exchange	A Persons transferring any sum	At the time of transfer of any sum	In case of Federal / provincial Government on the day the tax is deducted.Rule43(a) In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)	Adjustable
231B Advance Tax on Private motor vehicles	Registration of Moto Vehicle Upto 850CC 851cc to 1000cc 1001cc to 1300cc 1301c to 1600cc 1601cc to 1800cc 1801cc to 2000cc 2001cc to 2500cc 2501cc to 3000cc Above 3000cc	<b>Filer</b> Rs, 10000 Rs, 20,000 Rs, 30,000 Rs, 50,000 Rs, 75,000 Rs, 10,0000 Rs, 150,000 Rs, 200,000 Rs, 250,000 <b>Non-Filer</b> Rs, 10000 Rs, 25,000 Rs, 40,000 Rs, 10,0000 Rs,150,000 Rs, 20,0000 Rs, 300,000 Rs, 400,000 Rs, 450,000	Motor vehicle registration authority	<b>Persons</b> registering new locally manufactured motor vehicle	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 week ending on every Sunday. Rule 43(b)	Adjustable
231B(1A)	Leasing of Motor vehicle to a non-filer	3% of the value of Motor Vehicle	Every Leasing Company, Scheduled Bank, Investment Bank, Development Finance Institution	At the time of lessee		in case of Federal / provincial Government on the day the tax is deducted.Rule43(a) In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule	Adjustable

<b>Section</b>	<b>Provision of the Section</b>	<b>Tax Rate</b>		<b>Who will deduct/collect/agent</b>	<b>From Whom</b>	<b>When</b>	<b>Time of Deposit</b>	<b>Taxation Status</b>
231B(2)	<p>Transfer of Registration or ownership of motor vehicle</p> <p>2) the rate of tax under sub-section (2) of section 231B shall be as follows-</p>			Motor Vehicle Registration Authority	Person Transferring the ownership / Registration	At the time of 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 week ending on every Sunday. Rule 43(b)	Adjustable
		<b>Filer</b>	<b>Non-Filer</b>					
	Upto 850CC	0	Rs, 5000					
	851cc to 1000cc	5,000	15,000					
	1001cc to 1300cc	7,500	25,000					
	1301c to 1600cc	12,500	65,000					
	1601cc to 1800cc	18,750	100,000					
	1801cc to 2000cc	25,000	135,000					
	2001cc to 2500cc	37,500	200,000					
	2501cc to 3000cc	50,000	270,000					
	Above 3000cc	62,500	30,0000					
231B(3)	<p>Division VII, Part IV of First Schedule of the ITO, 2001</p>			Manufacturer of Motor vehicle	Purchaser	At the time of sale of 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 week ending on every Sunday. Rule 43(b)	Adjustable
		<b>Filer</b>	<b>Non-Filer</b>					
	Upto 850CC	Rs, 10000	Rs, 10000					
	851cc to 1000cc	20000	25000					
	1001cc to 1300cc	30000	40000					
	1301c to 1600cc	50000	100000					
	1601cc to 1800cc	75000	150000					
	1801cc to 2000cc	100000	200000					
	2001cc to 2500cc	150000	300000					
	2501cc to 3000cc	200000	400000					
	Above 3000cc	250000	450000					

<b>Section</b>	<b>Provision of the Section</b>	<b>Tax Rate</b>	<b>Who will deduct/collect/agent</b>	<b>From Whom</b>	<b>When</b>	<b>Time of Deposit</b>	<b>Taxation Status</b>
233 Brokerage & Commission	Brokerage and commission income  In case of Advertising Agents  Life Insurance Agents where Commission received is less than Rs, 0.5Million per annum  Persons not covered in 1 & 2	Filer 10%  8%  12%  Non-filer 15%  16%  15%	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.Rule43(a) In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)	Final
233A Collection of tax by stock exchange  233(i)(a)  233(i)(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.Rule43(a) In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)	Adjustable
233AA Collection of Tax by NCCPL	Advance Tax on margin financing through in share business.	10% of Mark-up or interest	NCCPL	Members of Stock Exchange (Margin Financier & Lenders) trading finance	At the time of Mark-up / Interest is paid	In case of Federal / provincial Government on the day the tax is deducted.Rule43(a) In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)	Adjustable

<b>Section</b>	<b>Provision of the Section</b>	<b>Tax Rate</b>	<b>Who will deduct/collect/agent</b>	<b>From Whom</b>	<b>When</b>	<b>Time of Deposit</b>	<b>Taxation Status</b>
234 Tax on Motor Vehicle	(i)In the case of goods Transport Vehicles.  Filer  Non files  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  (2)In the case of Passenger Transport Vehicles plying for hire, seating capacity.  (a) 4 or more persons but less than 10 persons. (b) 10 or more persons but less than 20 persons. (c) 20 persons or more.  (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 :-  Upto 1000cc 1001cc to 1199cc 1200cc to 1299cc 1300cc to 1499cc 1500cc to 1599cc 1600cc to 1999cc 2000cc & above	Rs. 2.5 per kg of the laden weight  Rs. 4 per kg of the laden weight  Rs, 1200 per annum  Rs per seat per annum <b>Filer      Non Filer</b>  50          100  100        200  300        500   <b>For Filer      Non-Filer</b>  Rs, 800      Rs, 1200 Rs, 1,500    Rs,4,000 Rs, 1,750    Rs 5,000 Rs, 2,500    Rs, 7,500 Rs, 3,750    Rs, 12,000 Rs,4,500    Rs, 15,000 Rs, 10,000    Rs, 30,000	Person collecting motor vehicle tax	Owner of motor vehicle	At the time of collecting motor vehicle tax other in installment or lump sum	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 week ending on every Sunday. Rule 43(b)	Adjustable

<b>Section</b>	<b>Provision of the Section</b>	<b>Tax Rate</b>	<b>Who will deduct/collect/agent</b>	<b>From Whom</b>	<b>When</b>	<b>Time of Deposit</b>	<b>Taxation Status</b>
234A CNG Station	On the amount of gas bill of a Compressed Natural Gas Station	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 week ending on every Sunday. Rule	Final
235 Electricity	Electricity Bill of Commercial and industrial consumer  does not exceed Rs. 400. exceeds Rs. 400 but does not exceed Rs. 600 Exceeds Rs. 600 but does not exceed Rs. 800 exceeds Rs. 800 but does not exceed Rs. 1000 exceeds Rs. 1000 but does not exceed Rs. 1500 exceeds Rs. 1500 but does not exceed Rs. 3000 exceeds Rs. 3000 but does not exceed Rs. 4,500 exceeds Rs. 4500 but does not exceed Rs. 6000 exceeds Rs. 6000 but does not exceed Rs. 10000 exceeds Rs. 10000 but does not exceed Rs. 15000 exceeds Rs. 15000 but does not exceed Rs. 20000  exceeds Rs. 20000	Rs. 0 Rs. 80 Rs. 100 Rs. 160 Rs. 300 Rs. 350 Rs. 450 Rs. 500 Rs. 650 Rs. 1000 Rs. 1500  (i) at the rate of 10% for commercial consumers; (ii) at the rate of 5 per cent for industrial consumers	Person preparing electricity bill	Commercial and Industrial consumers of electricity	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 week ending on every Sunday. Rule 43(b)	(i) Final In case of company. (ii) in case of other than company tax collected on Rs, 30000 amount of monthly bill will be minimum tax. (iii) in case other than company tax collected on amount over and above Rs 30000/=of monthly bill will be adjustable

<b>Section</b>	<b>Provision of the Section</b>	<b>Tax Rate</b>	<b>Who will deduct/collect/agent</b>	<b>From Whom</b>	<b>When</b>	<b>Time of Deposit</b>	<b>Taxation Status</b>
235A Electricity	Domestic consumers  (i) if the amount of monthly bill is Rs,75,000/- or more  (ii) if the amount of monthly bill is less than Rs, 75,000/-	7.5%  0%	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.Rule43(a) In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)	Adjustable
235B Tax on Steel Melters, Re-rollers etc.	Tax from Every Steel Melters, Steel Re-rollers, Composite Steel Units registered for the purpose of Chapter IX of Sales Tax Special procedure Rules, 2007.	Rs, 1 per Unit of Electricity consumed	The person preparing electricity consumption bill	Steel Melters, Re-rollers, Composite Steel Units.	In the manner electricity consumption charges or charged.	In case of Federal / provincial Government on the day the tax is deducted.Rule43(a) In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)	Non- adjustable

<b>Section</b>	<b>Provision of the Section</b>	<b>Tax Rate</b>	<b>Who will deduct/collector/agent</b>	<b>From Whom</b>	<b>When</b>	<b>Time of Deposit</b>	<b>Taxation Status</b>
236 Telephone	(a) Telephone subscribers and internet Monthly bill up to Rs, 1000  Bill exceeding 1,000  (b) in the case of subscriber of internet, mobile telephone and pre-paid internet or telephone card	Nil,  10%  14% of the amount of Bill or sales price of internet pre-paid card or prepaid telephone card or sale of units through any electronic medium or whatever form	Person preparing telephone / Internet bill or issuing / selling prepared card for mobile phones / Internet	Telephone Subscribers, Internet subscriber, purchaser of Internet Prepaid Cards,  Telephone subscriber and purchaser of prepaid telephone cards	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 week ending on every Sunday. Rule 43(b)	Adjustable
236A Sale by auction	Any person making sale by public auction / tender of any property or goods shall deduct tax including award of any lease to any person	10%	Every person making sale by auction	Every successful bidders	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 week ending on every Sunday. Rule 43(b)	(i) Adjustable  (ii) in case of tax collected on a lease of right to collect tolls ,will be final tax
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	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 week ending on every Sunday. Rule 43(b)	Adjustable

<b>Section</b>	<b>Provision of the Section</b>	<b>Tax Rate</b>	<b>Who will deduct/collect/agent</b>	<b>From Whom</b>	<b>When</b>	<b>Time of Deposit</b>	<b>Taxation Status</b>
236C Immoveable property	Registering or attesting transfer of any Immoveable property.  Filer Non-filer	1% 2%	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 week ending on every Sunday. Rule 43(b)	Adjustable
236D(1) 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 in a marginal hall, Marquee, Hotel, Restaurant, Commercial Lawn, Clubs, Community Place or any other place used for such purpose	5%	Prescribed person as per Section 236D(3)(b)	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 week ending on every Sunday. Rule 43(b)	Adjustable
236D(2)	On payment of Food Services any other facility related to function and gathering	5%	Prescribed Person as Per Section 236D(3)(b)	Person holding function related for food service and other function	At the time of payment of bill		Adjustable



<b>Section</b>	<b>Provision of the Section</b>	<b>Tax Rate</b>	<b>Who will deduct/collect/agent</b>	<b>From Whom</b>	<b>When</b>	<b>Time of Deposit</b>	<b>Taxation Status</b>
236F Advance Tax on Cable Operators & other Electronics	PEMRA shall collect tax on issuance of license for distribution services or renewal of the license to a license  <b>License Category as provided in PEMRA Rules</b>  H H-I H-II R B B-I	<b>Tax on License Fee</b> Rs, 7500 Rs, 10000 Rs, 25000 Rs, 5000 Rs, 5000 Rs, 30000  <b>Tax on Renewal</b> Rs, 10000 Rs, 15000 Rs, 30000 Rs, 40000 Rs, 40000 35000	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 week ending on every Sunday. 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) Fertilizers  Filer: Non-filer:  ii) Other than Fertilizer  Filer: Non-filer:	0.1% on Gross Sale  0.7% 1.4% 0.1% 0.2%	Every Manufacture or Commercial importer of electronics sugar, cement, iron & steel products, fertilizers, motor cycles, 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 week ending on every Sunday. Rule 43(b)	Adjustable

<b>Section</b>	<b>Provision of the Section</b>	<b>Tax Rate</b>	<b>Who will deduct/collect/agent</b>	<b>From Whom</b>	<b>When</b>	<b>Time of Deposit</b>	<b>Taxation Status</b>
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 week ending on every Sunday. Rule 43(b)	Adjustable
236I Collection of Advance Tax by Educational Institution	Every Educational institution has to collect advance Tax on the amount exceeding Rs, 200000 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 week ending on every Sunday. 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 Arhti.	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 week ending on every Sunday. Rule 43(b)	Adjustable

<b>Section</b>	<b>Provision of the Section</b>	<b>Tax Rate</b>	<b>Who will deduct/collect/agent</b>	<b>From Whom</b>	<b>When</b>	<b>Time of Deposit</b>	<b>Taxation Status</b>
236K	Advance Tax on purchase of immovable property i) Where value of Immovable property is Upto 4 million ii) Where the value immovable property is more than 4 million  Filer:  Non-filer:	0%  2%  4%	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 week ending on every Sunday. Rule 43(b)	Adjustable
236L	Advance Tax on purchase of international air ticket  (i) First/ Executive class  (ii) Others excluding Economy  (iii) Economy	Rs. 16000 per person  Rs. 12000 per person  Rs.0	Airlines issuing the air ticket	Purchasers of International air travel ticket	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 week ending on every Sunday. Rule 43(b)	Adjustable
236M.	Bonus shares issued by companies quoted on stock exchange	5% of the shares issued or an amount equal to the value of the withheld shares based on the first day end price of closure of books	Every company quoted on stock exchange	From allottee of the bonus shares	At the time of issuance of bonus shares	within fifteen days from the first day of closure of books	Final
236N.	Bonus shares issued by companies not quoted on stock exchange	5% of the value of the bonus shares on first day of closure of books	Every company not quoted on stock exchange	From allottee of the bonus shares	At the time of issuance of bonus shares	within fifteen days from the first day of closure of books	Final

<b>Section</b>	<b>Provision of the Section</b>	<b>Tax Rate</b>	<b>Who will deduct/collect/agent</b>	<b>From Whom</b>	<b>When</b>	<b>Time of Deposit</b>	<b>Taxation Status</b>
236P Advance tax on banking transaction other than through cash	(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 cheque or clearing, interbank or interbank transfers through cheque, online / telegraphic / mail transfer.	0.3%  0.6%	Every Banking Company	From Non-filers doing this transaction	At the time of sale of such instruments	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 week ending on every Sunday. Rule 43(b)	Adjustable
236Q Payment to resident for use of machinery & equipment	(i) Payments for the right to use Industrial, Commercial, and scientific , equipment  (ii) payments on account of rent of Machinery, Industrial, and Commercial and Scientific equipment	10%  10%	Every prescribed person (As per (7) of 153	Recipient of Rent	At the time of payment	In case of Federal / provincial Government on the day the tax is deducted.Rule43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)	Final
236R Education related expenses remitted aboard	Advance Tax be collected on the amount of education related expenses remitted abroad.	5% of the remitted expenses	Bank s, Foreign Exchange Companies or any person responsible for remitting the amount	The payer of Education related expenses	At the time of remitting the expenses	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 week ending on every Sunday. Rule 43(b)	Adjustable

<b>Section</b>	<b>Provision of the Section</b>	<b>Tax Rate</b>	<b>Who will deduct/collect/agent</b>	<b>From Whom</b>	<b>When</b>	<b>Time of Deposit</b>	<b>Taxation Status</b>																		
236S Dividend in Specie	<p>Every Person making payment of dividend in specie shall collect (deduct) from gross amount of dividend in specie</p> <p style="text-align: right;">Filers</p> <p style="text-align: right;">Non Filers</p> <p>Collective investment, REIT Scheme or mutual funds.</p> <p>Purchaser of Wapda privatized power project , company setup for power generation or company supplying coal exclusively to power generation projects</p>	<p>12.5%</p> <p>20%</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2"></th> <th rowspan="2">Stock Fund</th> <th colspan="2">Money market Fund, Income Fund, or , REIT scheme or any other fund</th> </tr> <tr> <th>Filer</th> <th>Non Filer</th> </tr> </thead> <tbody> <tr> <td>Individual</td> <td>10%</td> <td>10%</td> <td>15%</td> </tr> <tr> <td>Company</td> <td>10%</td> <td>25%</td> <td>25%</td> </tr> <tr> <td>AOP</td> <td>10%</td> <td>10%</td> <td>15%</td> </tr> </tbody> </table> <p>7.5%</p>		Stock Fund	Money market Fund, Income Fund, or , REIT scheme or any other fund		Filer	Non Filer	Individual	10%	10%	15%	Company	10%	25%	25%	AOP	10%	10%	15%	Every Person paying specie dividend	Recipient of Specie dividend	At the time of making payment	<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 week ending on every Sunday. Rule 43(b)</p>	Adjustable
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236U Advance Tax on Insurance Premium	Tax to be collected by every Insurance Company at the time of collection of General Insurance Premium and life Insurance Premium.  General Insurance Premium  Life Insurance Premium if exceeding Rs, 0.2Million per annum  Others	4%  1%  0%	Insurance Company and Agents of Insurance Company	Non-filers	At the time of collection of Insurance premium	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 week ending on every Sunday. Rule 43(b)	Adjustable
236V Advance Tax on extraction of Minerals	Tax to be collected at the value of Minerals extracted product, dispatched and carried away from licensed or leased areas of mines  Filer  Non-Filer	0%  5%	Provincial Authority Collected royalty per metric ton	Lease Holder of Mines or any person extracting minerals	At the time of collecting royalty per metric ton from leased.	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 week ending on every Sunday. 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.***