

Withholding Income Tax Regime (WHT Rates Card)

Guideline for the Taxpayers, Tax Collectors & Withholding Tax Agents - as per Finance Act, 2019 – updated up to June 30, 2019

Section	Relevant summary of WHT section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status
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Withholding Income Tax Regime

WHT Rates Card

Updated up to 30-06-2019

FACILITATION GUIDE

FOR THE TAXPAYERS, TAX COLLECTORS & WITHHOLDING/COLLECTING AGENTS

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148 Imports	<p>Tax to be collected from every importer of goods on the value of goods.</p> <p>1 (i) Industrial undertaking importing remeltable 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 9th December, 2004</p> <p>(iii) Persons importing Urea;</p> <p>(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.</p> <p>(v) Persons importing Gold; and</p> <p>(vi) Persons importing Cotton</p> <p>(vii) Persons importing LNG</p>	<p>1% of the import value increased by Custom duty, sales tax and federal excise duty.</p> <p><u>Persons not appearing in the Active Taxpayers' List :</u> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e. 2% of the import value 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	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a).	<p>Minimum [Section 148(7)]</p> <p>The tax required to be collected under this section shall be minimum tax on the income of importer arising from the imports subject to sub-section (1) of this section and this sub-section shall not apply [i.e Adjustable] in the case of Import of:</p> <p>a. Raw material, plant, equipment & parts by an industrial undertaking for its own use;</p> <p>b. [motor vehicle] in CBU condition by manufacturer of motor vehicle].</p>

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148 Imports (contd.)			Collector of Customs	Importer of goods	At the same time and manner as the custom duty is payable in respect of the goods imported	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a).	<p>c. Large import houses as defined / explained in 148(7)(d)</p> <p>d. A foreign produced film imported for the purposes of screening and viewing]</p> <p>The tax collected under this section at the time of import of ships by ship-breakers shall be minimum tax. [Section 148(8A)]</p>

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148 Imports (contd.)	Industrial undertaking importing Plastic raw material (PCT Heading 39.01 to 39.12) for its own use. [Proviso(a)]¹	1.75% of the import value as increased by Custom-duty, sales tax and federal excise duty <u>Persons not appearing in the Active Taxpayers' List :</u> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e . 3.5% of the import value increased by Custom –duty, sales tax and federal excise duty.	Collector of Customs	Importer of goods	At the same time and manner as the custom duty is payable in respect of the goods imported	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a).	
	2. Persons Importing Pulses	2% of the import value as increased by Custom-duty, sales tax and federal excise duty <u>Persons not appearing in the Active Taxpayers' List :</u> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e . 4% of the import value increased by Custom –duty, sales tax and federal excise duty.					

¹ Proviso added vide FA, 2017

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148 Imports (contd.)	<p>3. Commercial importers covered under Notification No. S.R.O 1125(l)/2011 dated the 31st December, 2011 and importing items covered under S.R.O 1125(l)/2011 dated the 31st December, 2011</p> <p>[Proviso(b)]² Commercial Importer importing Plastic raw material (PCT Heading 39.01 to 39.12) for its own use</p>	<p>3% of the import value as increased by custom-duty sales tax and federal excise duty.</p> <p><u>Persons not appearing in the Active Taxpayers' List :</u> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e 6% of the import value 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> <p><u>Persons not appearing in the Active Taxpayers' List :</u> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e 9% of the import value 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	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a).	

² Proviso added vide FA, 2017

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148 Imports (contd.)	4. Persons importing coal	4% Persons not appearing in the Active Taxpayers' List : The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e 8% of the import value increased by Custom –duty, sales tax and federal excise duty.	Collector of Customs	Importer of goods	At the same time and manner as the custom duty is payable in respect of the goods imported	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a).	
	5. Persons importing finished pharmaceutical products that are not manufactured otherwise in Pakistan as certified by the Drug Regulatory of Pakistan	4% Persons not appearing in the Active Taxpayers' List : The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e . 8% of the import value increased by Custom –duty, sales tax and federal excise duty.					
	6. Ship breakers on import of ship	4.5% Persons not appearing in the Active Taxpayers' List : The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e . 9% of the import value increased by Custom –duty, sales tax and federal excise duty.					

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148 Imports (contd.)	7. Industrial undertakings not covered under S.No 1 to 6	5.5% <u>Persons not appearing in the Active Taxpayers' List :</u> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e . 11% of the import value increased by Custom –duty, sales tax and federal excise duty.	Collector of Customs	Importer of goods	At the same time and manner as the custom duty is payable in respect of the goods imported	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a).	
	8. Companies not covered under S. Nos 1 to 7	5.5% <u>Persons not appearing in the Active Taxpayers' List :</u> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e. 11% of the import value increased by Custom –duty, sales tax and federal excise duty.					
	9. Persons not covered Under S.Nos1 to 8	6% <u>Persons not appearing in the Active Taxpayers' List :</u> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e . 12% of the import value increased by Custom –duty, sales tax and federal excise duty.					

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148 Imports (contd.)	<u>[proviso]</u> On Import of Mobile Phones by any Person (individual, AOP, Company) :	<p>C&F Value of Mobile Phone</p> <table border="1"> <thead> <tr> <th>(in USD (\$))</th> <th>Tax (in Rs)</th> </tr> </thead> <tbody> <tr><td>1. Up to 30</td><td>Rs. 70</td></tr> <tr><td>2.Exceeding 30 & up to 100</td><td>Rs. 730</td></tr> <tr><td>3.Exceeding 100 & up to 200</td><td>Rs. 930</td></tr> <tr><td>4.Exceeding 200 & up to 350</td><td>Rs. 970</td></tr> <tr><td>5.Exceeding 350 & up to 500</td><td>Rs. 3,000</td></tr> <tr><td>6.Exceeding 500</td><td>Rs. 5,200</td></tr> </tbody> </table> <p>Persons not appearing in the Active Taxpayers' List : The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e</p> <table border="1"> <thead> <tr> <th>C&F Value of Mobile Phone (in USD (\$))</th> <th>Tax (in Rs)</th> </tr> </thead> <tbody> <tr><td>1. Up to 30</td><td>Rs. 140</td></tr> <tr><td>2.Exceeding 30 & up to 100</td><td>Rs. 1,460</td></tr> <tr><td>3.Exceeding 100 & up to 200</td><td>Rs. 1,860</td></tr> <tr><td>4.Exceeding 200 & up to 350</td><td>Rs. 1,940</td></tr> <tr><td>5.Exceeding 350 & up to 500</td><td>Rs. 6,000</td></tr> <tr><td>6.Exceeding 500</td><td>Rs. 10,400</td></tr> </tbody> </table>	(in USD (\$))	Tax (in Rs)	1. Up to 30	Rs. 70	2.Exceeding 30 & up to 100	Rs. 730	3.Exceeding 100 & up to 200	Rs. 930	4.Exceeding 200 & up to 350	Rs. 970	5.Exceeding 350 & up to 500	Rs. 3,000	6.Exceeding 500	Rs. 5,200	C&F Value of Mobile Phone (in USD (\$))	Tax (in Rs)	1. Up to 30	Rs. 140	2.Exceeding 30 & up to 100	Rs. 1,460	3.Exceeding 100 & up to 200	Rs. 1,860	4.Exceeding 200 & up to 350	Rs. 1,940	5.Exceeding 350 & up to 500	Rs. 6,000	6.Exceeding 500	Rs. 10,400	Collector of Customs	Importer of goods	At the same time and manner as the custom duty is payable in respect of the goods imported	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a).	
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149 ³ Tax on Salary Income	<p>Every person responsible for paying Salary to an employee shall deduct tax from the amount paid</p> <p><u>Salary Slabs:</u>⁴</p> <ol style="list-style-type: none"> 1. Where taxable income does not exceed Rs. 600,000. 2. Where taxable income exceeds Rs. 600,000 but does not exceed Rs. 1,200,000. 3. Where taxable income exceeds Rs. 1,200,000 but does not exceed Rs. 1,800,000. 4. Where taxable income exceeds Rs. 1,800,000 but does not exceed Rs. 2,500,000. 5. Where taxable income exceeds Rs. 2,500,000 but does not exceed Rs. 3,500,000 6. Where taxable income exceeds Rs. 3,500,000 but does not exceed Rs. 5,000,000 7. Where taxable income exceeds Rs. 5,000,000 but does not exceed Rs. 8,000,000 	<p><u>Tax Rates on salary slabs</u></p> <p>0%</p> <p>5% of the amount exceeding Rs. 600,000</p> <p>Rs. 30,000 plus 10% of the amount exceeding Rs. 1,200,000.</p> <p>Rs. 90,000 plus 15% of the amount exceeding Rs. 1,800,000</p> <p>Rs. 195,000 plus 17.5% of the amount exceeding Rs. 2,500,000</p> <p>Rs. 370,000 plus 20% of the amount exceeding Rs. 3,500,000</p> <p>Rs. 670,000 plus 22.5% of the amount exceeding Rs. 5,000,000</p>	Person responsible for paying salary to the employee	Employee	At the time the salary 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

³ As per Finance Act, 2019, the provisions of newly inserted 10th schedule of the Income Tax Ordinance, 2001 shall not apply on tax deducted under section 149.

⁴ As per Finance Act, 2019, the salary slabs as well as tax rates have been revised with effect from 01.07.2019. As such all withholding tax agents disbursing salary are required to implement the revised tax rates from the same date.

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149 Salary (contd.)	<p>8. Where taxable income exceeds Rs. 8,000,000 but does not exceed Rs. 12,000,000</p> <p>9. Where taxable income exceeds Rs. 12,000,000 but does not exceed Rs.30,000,000</p> <p>10. Where taxable income exceeds Rs. 30,000,000 but does not exceed Rs.50,000,000</p> <p>11. Where taxable income exceeds Rs. 50,000,000 but does not exceed Rs.75,000,000</p> <p>12. Where taxable income exceeds Rs.75,000,000</p>	<p>Rs.1,345,000 plus 25% of the amount exceeding Rs. 8,000,000</p> <p>Rs. 2,345,000 plus 27.5% of the amount exceeding Rs. 12,000,000</p> <p>Rs. 7,295,000 plus 30% of the amount exceeding Rs. 30,000,000</p> <p>Rs. 13,295,000 plus 32.5% of the amount exceeding Rs. 50,000,000</p> <p>Rs. 21,420,000 plus 35% of the amount exceeding Rs 75,000,000";</p>					
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 paid	Person responsible for making payment	Payees	At the time of payment		

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150 Dividend Income	<p>Tax shall be deducted on the gross amount of dividend paid:</p> <p>(a) In the case of dividend paid by Independent Power Purchasers (IPPs) whereas such dividend is a pass through item under an Implementation Agreement or Power Purchase Agreement or Energy Purchase Agreement and is required to be reimbursed by Central Power Purchasing Agency (CPPA-G) or its predecessor or successor entity:</p> <p>(b) In cases other than mentioned at (a) above</p>	<p>7.5%</p> <p><u>Persons not appearing in the Active Taxpayers' List :</u> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e. 15%</p> <p>15%</p> <p><u>Persons not appearing in the Active Taxpayers' List :</u> The rate of tax required to be deducted/collected, as the case may be, is to be increased by 100% of the above (as specified in the First Schedule to the Income Tax Ordinance, 2001 (updated as per Finance Act, 2019),i.e. 30%</p>	Every Person Paying Dividend	Recipients of <i>dividend</i>	At the time the <i>dividend</i> is actually paid	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)	Final Section 5 read with section 8.

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150A Return on Investment in Sukuk	On Payment of return on investment in Sukuks: a) In case the Sukuk- holder is a company, b) In case the Sukuk – holder is an individual or an association of person, if the return on investment is more than one million, c) In case the Sukuk – holder is an individual and an association of person, if the return on investment is less than one million, and	15% Persons not appearing in the Active Taxpayers' List : The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e. 30% 12.5% Persons not appearing in the Active Taxpayers' List : The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e. 25% 10% Persons not appearing in the Active Taxpayers' List : The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e. 20%	Special Purpose Vehicle, Company	From Sukuk holders on payment of gross amount of return on investment	At the time of actual payment	(Within 7 days from the end of each week ending on every Sunday. Rule 43(b))	Final Section 5AA read with Section 8.
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		Every Person Making payment of profit / yield	Recipient of (<i>Profit on debt</i>)	At the time the yield (profit on debt) is credited to the account of	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal	Minimum Tax on the profits on debt arising to a taxpayer, except Where- (a) Taxpayer is a

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	<p>account.</p> <p style="text-align: center;">Up to Rs. 5 Lac Exceeding Rs. 5 Lac</p> <p style="text-align: center;">Up to Rs. 5 Lac Exceeding Rs. 5 Lac</p>	<p>10% of the gross yield/profit paid 15% of the gross yield /profit paid</p> <p>Persons not appearing in the Active Taxpayers' List : The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e.</p> <p>20% of the gross yield/profit paid 30% of the gross yield /profit paid</p>			<p>the recipient or is actually paid, whichever is earlier</p>	<p>/ Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)</p>	<p>company; or</p> <p>(b) Profit on debt is taxable u/s 7B.</p>
151(1)(b)	<p>Profit on debt paid by Banking company or financial institution on account or deposit maintained.</p> <p style="text-align: center;">Up to Rs. 5 Lac Exceeding Rs. 5 Lac</p> <p style="text-align: center;">Up to Rs. 5 Lac Exceeding Rs. 5 Lac</p>	<p>10% of the gross yield/profit paid 15% of the gross yield /profit paid</p> <p>Persons not appearing in the Active Taxpayers' List : The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e.</p> <p>20% of the gross yield/profit paid 30% of the gross yield /profit paid</p>	<p>Banking Company or Financial Institution</p>	<p>Recipient of (<i>Profit on debt</i>)</p>	<p>At the time the profit on debt is credited to the account of the recipient or is actually paid, whichever is earlier</p>	<p>In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)</p>	<p>Minimum Tax on the profits on debt arising to a taxpayer, except Where-</p> <p>(a) Taxpayer is a company; or</p> <p>(b) Profit on debt is taxable u/s 7B.</p>
151(1)(c)	<p>Profit on securities , other than those mentioned in s. 151(1)(a), issued by federal / provincial government or a local government</p> <p style="text-align: center;">Up to Rs. 5 Lac Exceeding Rs. 5 Lac</p>	<p>10% of the gross yield/profit paid 15% of the gross yield /profit paid</p>	<p>Federal / Provincial Govt/ Local authority</p>	<p>Recipient of (<i>Profit on debt</i>)</p>	<p>At the time the profit on debt is credited to the account of the recipient or</p>	<p>In the case of Government as Withholding Agent on the day of deduction Rule 43(a) In other than Federal / Provincial</p>	<p>Minimum Tax on the profits on debt arising to a taxpayer, except Where-</p> <p>(a) Taxpayer is a company; or</p>

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		<p><u>Persons not appearing in the Active Taxpayers' List :</u> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e.</p> <p>Up to Rs. 5 Lac Exceeding Rs. 5 Lac</p> <p>20% of the gross yield/profit paid 30% of the gross yield /profit paid</p>			is actually paid, whichever is earlier	Government cases, within 7 days from the end of each week ending on every Sunday. Rule	(b) Profit on debt is taxable u/s 7B.
151(1)(d)	<p>Profit on bonds , certificates, debentures, securities or instruments of any kind (other than loan agreements between borrowers and banking companies or development financial institutions)</p> <p>Up to Rs. 5 Lac Exceeding Rs. 5 Lac</p>	<p>10% of the gross yield/profit paid 15% of the gross yield /profit paid</p> <p><u>Persons not appearing in the Active Taxpayers' List :</u> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e.</p> <p>Up to Rs. 5 Lac Exceeding Rs. 5 Lac</p> <p>20% of the gross yield/profit paid 30% of the gross yield /profit paid</p>	Banking company, a financial institution, a company or finance society	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)	<p>Minimum Tax on the profits on debt arising to a taxpayer, except Where-</p> <p>(a) Taxpayer is a company; or</p> <p>(b) Profit on debt is taxable u/s 7B.</p>

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Withholding Income Tax Regime (WHT Rates Card)

Guideline for the Taxpayers, Tax Collectors & Withholding Tax Agents - as per Finance Act, 2019 – updated up to June 30, 2019

Section	Relevant summary of WHT section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status
152 ⁵ 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 royalty or fee for technical services 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)	Minimum As per section 6 read with section 8.
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.	7% of the gross amount. Persons not appearing in the Active Taxpayers' List : The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e. 14% of the gross amount	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)	Minimum on the income of non-resident person arising from a contract.

⁵ As per Finance Act, 2019, the provisions of newly inserted 10th schedule of the Income Tax Ordinance, 2001 shall not apply on tax deducted u/s 152 other than sub-section (1), (1AA), (2), (2A)(b) and (2A)(c) of section 152.

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Withholding Income Tax Regime (WHT Rates Card)

Guideline for the Taxpayers, Tax Collectors & Withholding Tax Agents - as per Finance Act, 2019 – updated up to June 30, 2019

Section	Relevant summary of WHT section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status
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)	Minimum
152 (1AAA)	Tax will be deducted on Payments for advertisement services from non-resident person relaying from outside Pakistan.	10% of the gross amount. <u>Persons not appearing in the Active Taxpayers' List :</u> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e. 20% of the gross amount	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)	
152(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	5% of the gross amount. <u>Persons not appearing in the Active Taxpayers' List :</u> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e. 10% of the gross amount	Banking company or Financial institution	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)	

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Withholding Income Tax Regime (WHT Rates Card)

Guideline for the Taxpayers, Tax Collectors & Withholding Tax Agents - as per Finance Act, 2019 – updated up to June 30, 2019

Section	Relevant summary of WHT section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status
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

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Withholding Income Tax Regime (WHT Rates Card)

Guideline for the Taxpayers, Tax Collectors & Withholding Tax Agents - as per Finance Act, 2019 – updated up to June 30, 2019

Section	Relevant summary of WHT section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status
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>(ii) Other than company cases</p> <p>(i) In case of a company</p> <p>(ii) Other than company cases</p> <p>(b) Rendering /providing of services. in the case of Transport service.</p> <p>(i) in case of a company :</p> <p>(ii) Other than company cases:</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>(ii) Other than sports persons</p>	<p>4% of the gross amount.</p> <p>4.5% of the gross amount.</p> <p><u>Persons not appearing in the Active Taxpayers' List :</u> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e.</p> <p>8% of the gross amount</p> <p>9% of the gross amount</p> <p>2%</p> <p>8%</p> <p>10%</p> <p>10%</p> <p>7%</p>	Every Prescribed person	Non-Resident	At the time amount is paid	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)	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)]

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Withholding Income Tax Regime (WHT Rates Card)

Guideline for the Taxpayers, Tax Collectors & Withholding Tax Agents - as per Finance Act, 2019 – updated up to June 30, 2019

Section	Relevant summary of WHT section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status
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. Persons not appearing in the Active Taxpayers' List : The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e. 40% 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

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Withholding Income Tax Regime (WHT Rates Card)

Guideline for the Taxpayers, Tax Collectors & Withholding Tax Agents - as per Finance Act, 2019 – updated up to June 30, 2019

Section	Relevant summary of WHT section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status
	For sale of any other goods:	<p style="text-align: center;">Company Other than company</p> <p>4% of the gross amount 4.5% of the gross amount</p> <p><u>Persons not appearing in the Active Taxpayers' List :</u> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e.</p> <p style="text-align: center;">Company Other than company</p> <p>8% of the gross amount 9% of the gross amount</p> <p><u>Goods:</u> No deduction of tax where payment is less than Rs. 75,000/- in aggregate during a financial year [S.153(1)(a)]</p>					

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Withholding Income Tax Regime (WHT Rates Card)

Guideline for the Taxpayers, Tax Collectors & Withholding Tax Agents - as per Finance Act, 2019 – updated up to June 30, 2019

Section	Relevant summary of WHT section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status
153(1)(b)	<p>i. Transport services, freight forwarding services, air cargo services, courier services, man power outsourcing services, hotel services, security guard services, software development services, IT Services and IT enabled services as defined in clause (133) of Part I of the Second Schedule, tracking services, advertising services (other than by print or electronic media), share registrar services, engineering services, car rental services, building maintenance services, services rendered by Pakistan Stock Exchange Ltd. & Pakistan Mercantile Exchange Ltd. , inspection, certification, testing & training services.;</p> <p>ii. In case of rendering or providing of services other than as mentioned at (i) above;</p> <p style="margin-left: 20px;">a) In case of company b) In any other case c) In respect of persons making payment to electronic & print media for advertising services</p> <p style="margin-left: 20px;">a) In case of company b) In any other case c) In respect of persons making payment to electronic & print media for advertising services</p>	<p>3% of the gross amount.</p> <p><u>Persons not appearing in the Active Taxpayers' List :</u> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e.</p> <p>6% of the gross amount</p> <p>8% of the gross amount. 10% of the gross amount 1.5% of the gross amount</p> <p><u>Persons not appearing in the Active Taxpayers' List :</u> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e.</p> <p>16% of the gross amount. 20% of the gross amount 3% of the gross amount</p> <p><u>Services :</u> No deduction of tax where payment is less than Rs. 30,000/- in aggregate during a financial year [S.153(1)(b)]</p>	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)	Minimum Tax

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Withholding Income Tax Regime (WHT Rates Card)

Guideline for the Taxpayers, Tax Collectors & Withholding Tax Agents - as per Finance Act, 2019 – updated up to June 30, 2019

Section	Relevant summary of WHT section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status
153(1)(c)	<p>Execution of Contracts</p> <p>i) In case of sportsperson ii) In the case of Companies : iii) In the case of persons other than companies</p> <p>i) In case of sportsperson ii) In the case of Companies : iii) In the case of persons other than companies</p>	<p>10% 7% 7.5%</p> <p><u>Persons not appearing in the Active Taxpayers' List :</u> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e.</p> <p>20% 14% 15%</p>	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)	Minimum Tax for all whereas it will remain adjustable where payments are received on account of execution of contracts by Public Company listed on registered Stock Exchange 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.	<p>1% of the gross amount.</p> <p><u>Persons not appearing in the Active Taxpayers' List :</u> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e. 2% of the gross amount</p>	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)	Minimum Tax

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Withholding Income Tax Regime (WHT Rates Card)

Guideline for the Taxpayers, Tax Collectors & Withholding Tax Agents - as per Finance Act, 2019 – updated up to June 30, 2019

Section	Relevant summary of WHT section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status
153B ⁶	Tax to be deducted on payment of royalty to resident person	15% of the gross amount payable (including FED & Provincial Sales Tax, if any). Persons not appearing in the Active Taxpayers' List : The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e. 30% of the gross amount	Every person paying an amount of royalty, in full or in part including by way of advance	Resident person	At the time of making gross payment of royalty, in full or in part including by way of advance (including Federal Excise Duty and provincial sales tax, if any)	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
154 ⁷ Exports 154(l)	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

⁶ This is a new withholding section, inserted vide Finance Act, 2019.

⁷ As per Finance Act, 2019, the provisions of newly inserted 10th schedule of the Income Tax Ordinance, 2001 shall not apply on tax collected / deducted under section 154.

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Section	Relevant summary of WHT section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status
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
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

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Withholding Income Tax Regime (WHT Rates Card)

Guideline for the Taxpayers, Tax Collectors & Withholding Tax Agents - as per Finance Act, 2019 – updated up to June 30, 2019

Section	Relevant summary of WHT section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status
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. 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
155 ⁸ Income from Property	Any payment made on account of rent of immovable property (A) In case of individual or AOP 1. Where the gross amount of rent does not exceed Rs, 200,000 2. Where the gross amount of rent exceeds Rs, 200,000 but does not exceed Rs, 600,000 3. Where the gross amount of rent exceeds Rs, 600,000 but does not exceed Rs, 1,000,000 4. Where the gross amount of rent exceeds Rs, 1,000,000 but does not exceed Rs, 2,000,000 5. Where the gross amount of rent exceeds Rs, 2,000,000 but does not exceed Rs. 4,000,000 6. Where the gross amount of rent exceeds Rs.4,000,000 but does not exceeds Rs. 6,000,000	Nil 5% of the gross amount exceeding Rs, 200,000 Rs, 20,000+10% of the gross amount exceeding Rs, 600,000 Rs,60,000+15% of the gross amount exceeding Rs, 1,000,000 Rs, 210,000+20% of the gross amount exceeding Rs, 2,000,000 Rs.610,000 plus 25 per cent of the gross amount exceeding Rs.4,000,000	Every Prescribed Persons as per Section 155 of Income Tax Ordinance, 2001	Recipient of rent of immovable property	At the time the rent 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

⁸ As per Finance Act, 2019, the provisions of newly inserted 10th schedule of the Income Tax Ordinance, 2001 shall not apply on tax deducted under section 155.

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Withholding Income Tax Regime (WHT Rates Card)

Guideline for the Taxpayers, Tax Collectors & Withholding Tax Agents - as per Finance Act, 2019 – updated up to June 30, 2019

Section	Relevant summary of WHT section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status
	<p>7. Where the gross amount of rent exceeds Rs.6,000,000 but does not exceeds Rs. 8,000,000</p> <p>8. Where the gross amount of rent exceeds Rs.8,000,000</p> <p>B) in case of company</p>	<p>Rs.1,110,000 plus 30 per cent of the gross amount exceeding Rs.6,000,000</p> <p>Rs.1,710,000 plus 35 percent of the gross amount exceeding Rs.8,000,000</p> <p>15%</p>					
156 Prizes and winnings	<p>Payments made on account of winning of prize on prize bond , Cross word, raffle, lottery & quiz</p> <p>(I) Payments made for prize on quiz bond and cross word</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% of the gross amount.</p> <p><u>Persons not appearing in the Active Taxpayers' List :</u> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e. 30% of the gross amount</p> <p>20% of the gross amount.</p> <p><u>Persons not appearing in the Active Taxpayers' List :</u> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e. 40% of the gross amount</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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Withholding Income Tax Regime (WHT Rates Card)

Guideline for the Taxpayers, Tax Collectors & Withholding Tax Agents - as per Finance Act, 2019 – updated up to June 30, 2019

Section	Relevant summary of WHT section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status
156 A Petroleum Products	Payment to petrol pump operator on account of sale of petroleum products	12% of the gross amount. <u>Persons not appearing in the Active Taxpayers' List:</u> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e. 24% of the gross amount	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 ⁹ 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
231A ¹⁰ 11 Cash Withdrawal from a Bank	Payment for cash withdrawal , or sum total of payment for cash withdrawal, in a day, exceeding Rs, 50,000/- for persons not appearing in the Active Taxpayers' List	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

⁹ As per Finance Act, 2019, the provisions of newly inserted 10th schedule of the Income Tax Ordinance, 2001 shall not apply on tax deducted under section 156B.

¹⁰ As per Finance Act, 2019, the provisions of newly inserted 10th schedule of the Income Tax Ordinance, 2001 shall not apply on tax deducted under section 231A.

¹¹ Advance tax on Filers omitted vide Finance Supplementary (Second Amendment) Act, 2019.

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Guideline for the Taxpayers, Tax Collectors & Withholding Tax Agents - as per Finance Act, 2019 – updated up to June 30, 2019

Section	Relevant summary of WHT section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status
231AA ¹² 13 231AA(1) 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 sum total of transactions exceeds Rs. 25,000 in a day, for persons not appearing in the Active Taxpayers' List	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
231AA ¹⁴ (2)	2. Transfer of any sum against cash through online transfer, telegraphic transfer mail transfer or any other mode of electronic transfer, where sum total of transactions exceed Rs. 25,000/- in a day, for persons not appearing in the Active Payers' List	0.6%		A Persons transferring any sum	At the time of transfer of any sum		

¹² As per Finance Act, 2019, the provisions of newly inserted 10th schedule of the Income Tax Ordinance, 2001 shall not apply on tax deducted under section 231AA.

¹³ Advance tax on Filers omitted vide Finance Supplementary (Second Amendment) Act, 2019

¹⁴ Advance tax on Filers omitted vide Finance Supplementary (Second Amendment) Act, 2019

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Withholding Income Tax Regime (WHT Rates Card)

Guideline for the Taxpayers, Tax Collectors & Withholding Tax Agents - as per Finance Act, 2019 – updated up to June 30, 2019

Section	Relevant summary of WHT section	Tax Rate		Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status
231B Advance Tax on Private motor vehicles 231B(1) ¹⁵	Engine Capacity		Persons not appearing in the Active Taxpayers' List: The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e	Motor vehicle registration authority	Persons getting New locally manufactured motor vehicle transferred in their name.	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
	Up to 850cc	Rs. 7,500/-	Rs. 15,000/-					
	851cc to 1000cc	Rs. 15,000/-	Rs. 30,000/-					
	1001cc to 1300cc	Rs. 25,000/-	Rs. 50,000/-					
	1301c to 1600cc	Rs. 50,000/-	Rs. 100,000/-					
	1601cc to 1800cc	Rs. 75,000/-	Rs. 150,000/-					
	1801cc to 2000cc	Rs.100,000/-	Rs.200,000/-					
	2001cc to 2500cc	Rs.150,000/-	Rs.300,000/-					
	2501cc to 3000cc	Rs.200,000/-	Rs.400,000/-					
	Above 3000cc	Rs.250,000/-	Rs.500,000/-					

¹⁵ Advance tax on Non-Filers u/s 231B(1)&(3) have been revised upwards vide Finance Supplementary (Second Amendment) Act, 2019

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Section	Relevant summary of WHT section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status																																										
231B(1A)	Leasing of Motor vehicle to persons not appearing in the Active Payers' List	4% of the value of Motor Vehicle	Every Leasing Company, Scheduled Bank, Investment Bank Development Finance Institution Non-Banking Finance Institution MODARBA (Sharia compliant or under conventional mode)	Lessee	At the time of lease	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	Adjustable																																										
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> <table border="1" style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <thead> <tr> <th style="width: 20%;">Engine Capacity</th> <th style="width: 10%;"></th> <th style="width: 10%;"></th> <th style="width: 10%;"></th> </tr> </thead> <tbody> <tr> <td>Up to 850cc</td> <td>Rs. 0</td> <td>Rs. 0</td> <td></td> </tr> <tr> <td>851cc to 1000cc</td> <td>Rs. 5,000</td> <td>Rs. 10,000</td> <td></td> </tr> <tr> <td>1001cc to 1300cc</td> <td>Rs. 7,500</td> <td>Rs. 15,000</td> <td></td> </tr> <tr> <td>1301c to 1600cc</td> <td>Rs. 12,500</td> <td>Rs. 25,000</td> <td></td> </tr> <tr> <td>1601cc to 1800cc</td> <td>Rs. 18,750</td> <td>Rs. 37,500</td> <td></td> </tr> <tr> <td>1801cc to 2000cc</td> <td>Rs. 25,000</td> <td>Rs. 50,000</td> <td></td> </tr> <tr> <td>2001cc to 2500cc</td> <td>Rs. 37,500</td> <td>Rs. 75,000</td> <td></td> </tr> <tr> <td>2501cc to 3000cc</td> <td>Rs. 50,000</td> <td>Rs. 100,000</td> <td></td> </tr> <tr> <td>Above 3000cc</td> <td>Rs. 62,500</td> <td>Rs. 125,000</td> <td></td> </tr> </tbody> </table>	Engine Capacity				Up to 850cc	Rs. 0	Rs. 0		851cc to 1000cc	Rs. 5,000	Rs. 10,000		1001cc to 1300cc	Rs. 7,500	Rs. 15,000		1301c to 1600cc	Rs. 12,500	Rs. 25,000		1601cc to 1800cc	Rs. 18,750	Rs. 37,500		1801cc to 2000cc	Rs. 25,000	Rs. 50,000		2001cc to 2500cc	Rs. 37,500	Rs. 75,000		2501cc to 3000cc	Rs. 50,000	Rs. 100,000		Above 3000cc	Rs. 62,500	Rs. 125,000		<table border="1" style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;"><u>Persons not appearing in the Active Taxpayers' List:</u></th> </tr> </thead> <tbody> <tr> <td>The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e</td> </tr> </tbody> </table>	<u>Persons not appearing in the Active Taxpayers' List:</u>	The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e	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
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Withholding Income Tax Regime (WHT Rates Card)

Guideline for the Taxpayers, Tax Collectors & Withholding Tax Agents - as per Finance Act, 2019 – updated up to June 30, 2019

Section	Relevant summary of WHT section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status																															
231B(3 ¹⁶)	Division VII, Part IV of First Schedule of the ITO, 2001	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;">Engine Capacity</th> <th style="width: 35%;">Rs.</th> <th style="width: 35%;">Rs.</th> </tr> </thead> <tbody> <tr> <td>Up to 850cc</td> <td>7,500/-</td> <td>15,000/-</td> </tr> <tr> <td>851cc to 1000cc</td> <td>15,000/-</td> <td>30,000/-</td> </tr> <tr> <td>1001cc to 1300cc</td> <td>25,000/-</td> <td>50,000/-</td> </tr> <tr> <td>1301c to 1600cc</td> <td>50,000/-</td> <td>100,000/-</td> </tr> <tr> <td>1601cc to 1800cc</td> <td>75,000/-</td> <td>150,000/-</td> </tr> <tr> <td>1801cc to 2000cc</td> <td>100,000/-</td> <td>200,000/-</td> </tr> <tr> <td>2001cc to 2500cc</td> <td>150,000/-</td> <td>300,000/-</td> </tr> <tr> <td>2501cc to 3000cc</td> <td>200,000/-</td> <td>400,000/-</td> </tr> <tr> <td>Above 3000cc</td> <td>250,000/-</td> <td>500,000/-</td> </tr> </tbody> </table>	Engine Capacity	Rs.	Rs.	Up to 850cc	7,500/-	15,000/-	851cc to 1000cc	15,000/-	30,000/-	1001cc to 1300cc	25,000/-	50,000/-	1301c to 1600cc	50,000/-	100,000/-	1601cc to 1800cc	75,000/-	150,000/-	1801cc to 2000cc	100,000/-	200,000/-	2001cc to 2500cc	150,000/-	300,000/-	2501cc to 3000cc	200,000/-	400,000/-	Above 3000cc	250,000/-	500,000/-	<p>Persons not appearing in the Active Taxpayers' List : The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e</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
Engine Capacity	Rs.	Rs.																																				
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Section	Relevant summary of WHT section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status								
233 Brokerage & Commission	Brokerage and commission income In case of: (i) Advertising Agents (ii) Life Insurance Agents where Commission received is less than Rs. 0.5 Million per annum (iii) Persons not covered in 1 & 2	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"></td> <td style="width: 50%;">Persons not appearing in the Active Taxpayers' List : The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e</td> </tr> <tr> <td style="text-align: center;">10%</td> <td style="text-align: center;">20%</td> </tr> <tr> <td style="text-align: center;">8%</td> <td style="text-align: center;">16%</td> </tr> <tr> <td style="text-align: center;">12%</td> <td style="text-align: center;">24%</td> </tr> </table>		Persons not appearing in the Active Taxpayers' List : The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e	10%	20%	8%	16%	12%	24%	Federal Government, Provincial Government, Local authority, Company AOP constituted by or under any law or principal.	Recipient of brokerage or commission or Agent	At the time the brokerage or commission is actually paid;	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a) / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)	Minimum Tax
	Persons not appearing in the Active Taxpayers' List : The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e														
10%	20%														
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233A ¹⁷ Collection of tax by Stock Exchange	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	This section has been made inapplicable with effect from 1st March, 2019 through insertion of sub-section 3 vide Finance Supplementary (Second Amendment) Act, 2019													

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Section	Relevant summary of WHT section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status
233AA ¹⁸ 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. 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

¹⁸ As per Finance Act, 2019, the provisions of newly inserted 10th schedule of the Income Tax Ordinance, 2001 shall not apply on tax collected under section 233AA.

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Section	Relevant summary of WHT section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status
234 Tax on Motor Vehicle	<p>In the case of:</p> <p>(1) Goods transport Vehicles:[clause (1)]</p> <p>(2) Good transport vehicles with laden weight of 8120 Kg or more after a period ten years from the date of first registration of vehicle in Pakistan: [clause (1A)]</p>	<p>Rs. 2.5 per kg of the laden weight</p> <p><u>Persons not appearing in the Active Taxpayers' List :</u> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e.</p> <p>Rs. 5 per kg of the laden weight</p> <p>Rs. 1200 per annum</p> <p><u>Persons not appearing in the Active Taxpayers' List :</u> The rate of tax required to be deducted/collected, as the case may be, is to be increased by 100% of the above (as specified in the First Schedule to the Income Tax Ordinance, 2001 (updated as per Finance Act, 2019), i.e. Rs. 2,400 per annum</p>	Person collecting motor vehicle tax	Owner of motor vehicle	At the time of collection of motor vehicle tax	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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Section	Relevant summary of WHT section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status																						
234 Tax on Motor Vehicle	<p>(3) Passenger transport vehicles plying for hire with registered seating capacity of: [clause (2)]</p> <p>(a) 4 to 9 persons: :</p> <p>(b) 10 to 19 persons:</p> <p>(c) 20 persons or more:</p> <p>(4) In the case of private "Moor Vehicles", being a broad definition, includes car, jeep, ,van, sport utility vehicle, pick-up trucks for private use, caravan automobile , limousine , wagon and any other automobile used for private purpose: [Clause (3)]</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;"><u>Rs. Per Seat per year</u></th> <th style="width: 50%;"><u>Rs. Per Seat per year</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">50</td> <td style="text-align: center;">100</td> </tr> <tr> <td style="text-align: center;">100</td> <td style="text-align: center;">200</td> </tr> <tr> <td style="text-align: center;">300</td> <td style="text-align: center;">600</td> </tr> </tbody> </table> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;"><u>Rs. 800</u></th> <th style="width: 50%;"><u>Rs. 1,600</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">Rs. 1,500</td> <td style="text-align: center;">Rs. 3,000</td> </tr> <tr> <td style="text-align: center;">Rs. 1,750</td> <td style="text-align: center;">Rs. 3,500</td> </tr> <tr> <td style="text-align: center;">Rs. 2,500</td> <td style="text-align: center;">Rs. 5,000</td> </tr> <tr> <td style="text-align: center;">Rs. 3,750</td> <td style="text-align: center;">Rs. 7,500</td> </tr> <tr> <td style="text-align: center;">Rs. 4,500</td> <td style="text-align: center;">Rs. 9,000</td> </tr> <tr> <td style="text-align: center;">Rs. 10,000</td> <td style="text-align: center;">Rs. 20,000</td> </tr> </tbody> </table>	<u>Rs. Per Seat per year</u>	<u>Rs. Per Seat per year</u>	50	100	100	200	300	600	<u>Rs. 800</u>	<u>Rs. 1,600</u>	Rs. 1,500	Rs. 3,000	Rs. 1,750	Rs. 3,500	Rs. 2,500	Rs. 5,000	Rs. 3,750	Rs. 7,500	Rs. 4,500	Rs. 9,000	Rs. 10,000	Rs. 20,000					<p>Adjustable</p> <p>[For Ref. "Motor Vehicle" defined in the Income Tax Law is a very broad concept and therefore it is not an exhaustive / limited definition as defined in sub-section (7) of section 231B read with sub-section (6) of section 234 of Income Tax Ordinance, 2001]</p>
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234A CNG Station	On the amount of gas bill of a Compressed Natural Gas Station	<table border="1" style="width: 100%; margin-top: 10px;"> <thead> <tr> <th style="width: 50%;"></th> <th style="width: 50%;">Persons not appearing in the Active Taxpayers' List : The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e</th> </tr> </thead> <tbody> <tr><td style="text-align: center;">4%</td><td style="text-align: center;">8%</td></tr> </tbody> </table>		Persons not appearing in the Active Taxpayers' List : The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e	4%	8%	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.Rule43(a) In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule	Minimum Tax																												
	Persons not appearing in the Active Taxpayers' List : The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e																																						
4%	8%																																						

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Withholding Income Tax Regime (WHT Rates Card)

Guideline for the Taxpayers, Tax Collectors & Withholding Tax Agents - as per Finance Act, 2019 – updated up to June 30, 2019

Section	Relevant summary of WHT section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status
235 Electricity	<p>Gross amount of Electricity Bill of Commercial and Industrial consumer:</p> <p>Does not exceed Rs. 400.</p> <p>Exceeds Rs. 400 but does not exceed Rs 600</p> <p>Exceeds Rs. 600 but does not exceed Rs 800</p> <p>Exceeds Rs. 800 but does not exceed Rs 1000</p> <p>Exceeds Rs. 1000 but does not exceed Rs 1500</p> <p>exceeds Rs. 1500 but does not exceed Rs 3000</p> <p>Exceeds Rs. 3000 but does not exceed Rs 4,500</p> <p>Exceeds Rs. 4500 but does not exceed Rs 6000</p> <p>Exceeds Rs. 6000 but does not exceed Rs 10000</p> <p>Exceeds Rs. 10000 but does not exceed Rs 15000</p> <p>Exceeds Rs. 15000 but does not exceed Rs 20000</p> <p><u>Exceeds Rs. 20000:</u></p>	<p>Rs. 0</p> <p>Rs. 80</p> <p>Rs. 100</p> <p>Rs. 160</p> <p>Rs. 300</p> <p>Rs. 350</p> <p>Rs. 450</p> <p>Rs. 500</p> <p>Rs. 650</p> <p>Rs. 1000</p> <p>Rs. 1500</p> <p>(i) at the rate of 12% for commercial consumers; (ii) at the rate of 5% for industrial consumers</p>	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) Adjustable In case of company. (ii) In case of other than company tax collected on Rs, 360000 amount of annual 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 (i) Minimum Tax for CNG Stations (Ref S.234A) (3).

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Withholding Income Tax Regime (WHT Rates Card)

Guideline for the Taxpayers, Tax Collectors & Withholding Tax Agents - as per Finance Act, 2019 – updated up to June 30, 2019

Section	Relevant summary of WHT section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status
235A ¹⁹ 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 ²⁰ Tax on Steel Melters and composite units.	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	The person preparing electricity consumption bill	Steel Melters, 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

¹⁹ As per Finance Act, 2019, the provisions of newly inserted 10th schedule of the Income Tax Ordinance, 2001 shall not apply on tax collected / deducted under section 235A.

²⁰ As per Finance Act, 2019, the provisions of newly inserted 10th schedule of the Income Tax Ordinance, 2001 shall not apply on tax collected / deducted under section 235B.

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Withholding Income Tax Regime (WHT Rates Card)

Guideline for the Taxpayers, Tax Collectors & Withholding Tax Agents - as per Finance Act, 2019 – updated up to June 30, 2019

Section	Relevant summary of WHT section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status				
236 ²¹ 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% 12.5% 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	<table border="1" style="width: 100%;"> <tr> <td style="width: 50%;"></td> <td style="width: 50%;">Persons not appearing in the Active Taxpayers' List : The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e</td> </tr> <tr> <td style="text-align: center;">10%</td> <td style="text-align: center;">20%</td> </tr> </table>		Persons not appearing in the Active Taxpayers' List : The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e	10%	20%	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. 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)	(i) Adjustable (ii) in case of tax collected on a lease of right to collect tolls ,will be final tax
	Persons not appearing in the Active Taxpayers' List : The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e										
10%	20%										
236B ²² 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.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				

²¹ As per Finance Act, 2019, the provisions of newly inserted 10th schedule of the Income Tax Ordinance, 2001 shall not apply on tax collected under section 236.

²² As per Finance Act, 2019, the provisions of newly inserted 10th schedule of the Income Tax Ordinance, 2001 shall not apply on tax collected under section 236B.

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Withholding Income Tax Regime (WHT Rates Card)

Guideline for the Taxpayers, Tax Collectors & Withholding Tax Agents - as per Finance Act, 2019 – updated up to June 30, 2019

Section	Relevant summary of WHT section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status				
236C ²³ Immoveable property	Registering, Recording or attesting transfer of any Immoveable property.	<table border="1"> <tr> <td></td> <td>Persons not appearing in the Active Taxpayers' List : The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e</td> </tr> <tr> <td>1% of the gross amount of the consideration received.</td> <td>2% of the gross amount of the consideration received.</td> </tr> </table>		Persons not appearing in the Active Taxpayers' List : The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e	1% of the gross amount of the consideration received.	2% of the gross amount of the consideration received.	Every person Registering, Recording or attesting or Transfer including local authorities, housing authorities, Housing Society Co-operative Society and registrar or properties.	From seller of immoveable property	At the time of Registering, recording 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)	Minimum Tax ²⁴ if property is acquired and disposed off within the same tax year; Otherwise Adjustable. Advance tax, under this section, is not be collected if the immoveable property is held for a period exceeding five ²⁵ years [Ref. Section 236C(3)]
	Persons not appearing in the Active Taxpayers' List : The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e										
1% of the gross amount of the consideration received.	2% of the gross amount of the consideration received.										
236D ²⁶ 236D(1) ²⁷ 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 marriage hall, Marquee, Hotel, Restaurant, Commercial Lawn, Clubs, Community Place or any other place used for such purpose	(a) Tax Rate for the function of marriage shall be : (i) 5% of the bill ad valorem or Rs. 20,000/- whichever is higher for the following cities: 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,	Prescribed person as per Section 236D(4)(b)	Any person holding or arranging a function Person holding 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	Adjustable				

²³ The term " non-filer" has been replaced vide Finance Act, 2019. As such the rate is now applicable to the persons whose names are not included in the active taxpayers' list which is regularly updated.

²⁴ Minimum tax proviso inserted vide Finance Act, 2017.

²⁵ **Earlier prescribed limit of 3 years has been changed to 5 years, vide Finance Act, 2019.**

²⁶ As per Finance Act, 2019, the provisions of newly inserted 10th schedule of the Income Tax Ordinance, 2001 shall not apply on tax collected under section 236D.

²⁷ New proviso added vide Finance Supplementary (Second Amendment) Act, 2019

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Withholding Income Tax Regime (WHT Rates Card)

Guideline for the Taxpayers, Tax Collectors & Withholding Tax Agents - as per Finance Act, 2019 – updated up to June 30, 2019

Section	Relevant summary of WHT section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status
236D(2)	On payment of food, service, or any other facility related to function and gathering	<p>Quetta, Sibi, Loralai, Khuzdar, Dera Murad Jamali</p> <p>(ii) 5% of the bill ad valorem or Rs. 10,000/- whichever is higher for <u>other cities</u>.</p> <p>[New proviso] The rate for the function of marriage will be 5% of the bill ad valorem or Rs. 5,000/- whichever is higher :</p> <p>(a) <u>In the case of a marriage hall, marquee or a community place,</u> with total function area less 500 sq. yards; or</p> <p>(b) <u>In case of a multi storied premises,</u> with the largest total function area on one floor less than 500 sq. yards.</p> <p>Tax Rate for other functions: 5%</p>		related for food service and other function		Sunday. Rule 43(b)	

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Withholding Income Tax Regime (WHT Rates Card)

Guideline for the Taxpayers, Tax Collectors & Withholding Tax Agents - as per Finance Act, 2019 – updated up to June 30, 2019

Section	Relevant summary of WHT section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status																																																
236F ²⁸ Advance Tax on Cable Operators & other Electronics	<p>PEMRA shall collect tax on issuance of license for distribution services or renewal of the license to a license</p> <p style="text-align: center;">License Category as provided in PEMRA Rules</p>	<p>(1)</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"></th> <th style="width: 20%; text-align: center;">Tax on License Fee</th> <th style="width: 20%; text-align: center;">Tax on Renewal</th> </tr> </thead> <tbody> <tr><td>H</td><td style="text-align: right;">Rs. 7,500</td><td style="text-align: right;">Rs. 10,000</td></tr> <tr><td>H-I</td><td style="text-align: right;">Rs. 10,000</td><td style="text-align: right;">Rs. 15,000</td></tr> <tr><td>H-II</td><td style="text-align: right;">Rs. 25,000</td><td style="text-align: right;">Rs. 30,000</td></tr> <tr><td>R</td><td style="text-align: right;">Rs. 5,000</td><td style="text-align: right;">Rs. 12,000</td></tr> <tr><td>B</td><td style="text-align: right;">Rs. 5,000</td><td style="text-align: right;">Rs. 40,000</td></tr> <tr><td>B-I</td><td style="text-align: right;">Rs. 30,000</td><td style="text-align: right;">Rs. 35,000</td></tr> <tr><td>B-2</td><td style="text-align: right;">Rs. 40,000</td><td style="text-align: right;">Rs. 45,000</td></tr> <tr><td>B-3</td><td style="text-align: right;">Rs. 50,000</td><td style="text-align: right;">Rs. 75,000</td></tr> <tr><td>B-5</td><td style="text-align: right;">Rs. 75,000</td><td style="text-align: right;">Rs. 100,000</td></tr> <tr><td>B-6</td><td style="text-align: right;">Rs. 87,500</td><td style="text-align: right;">Rs. 150,000</td></tr> <tr><td>B-7</td><td style="text-align: right;">Rs. 175,000</td><td style="text-align: right;">Rs. 200,000</td></tr> <tr><td>B-8</td><td style="text-align: right;">Rs. 262,500</td><td style="text-align: right;">Rs. 300,000</td></tr> <tr><td>B-9</td><td style="text-align: right;">Rs. 437,500</td><td style="text-align: right;">Rs. 500,000</td></tr> <tr><td>B-10</td><td style="text-align: right;">Rs. 700,000</td><td style="text-align: right;">Rs. 800,000</td></tr> <tr><td></td><td style="text-align: right;">Rs. 875,000</td><td style="text-align: right;">Rs. 900,000</td></tr> </tbody> </table> <p>(2) The rate of tax to be collected by PEMRA in the case of IPTV, FM Radio, MMDS, Mobile TV, Mobile Audio, Satellite TV Channel and Landing Rights, shall be 20% of the permission fee or renewal fee, as the case may be.</p> <p>(3) In addition to tax collected as per (2), PEMRA shall collect tax at the rate of 50% of the permission fee or renewal fee, as the case may be, from every TV Channel on which foreign TV drama serial or a play in any language, other than English, is screened or viewed.</p>		Tax on License Fee	Tax on Renewal	H	Rs. 7,500	Rs. 10,000	H-I	Rs. 10,000	Rs. 15,000	H-II	Rs. 25,000	Rs. 30,000	R	Rs. 5,000	Rs. 12,000	B	Rs. 5,000	Rs. 40,000	B-I	Rs. 30,000	Rs. 35,000	B-2	Rs. 40,000	Rs. 45,000	B-3	Rs. 50,000	Rs. 75,000	B-5	Rs. 75,000	Rs. 100,000	B-6	Rs. 87,500	Rs. 150,000	B-7	Rs. 175,000	Rs. 200,000	B-8	Rs. 262,500	Rs. 300,000	B-9	Rs. 437,500	Rs. 500,000	B-10	Rs. 700,000	Rs. 800,000		Rs. 875,000	Rs. 900,000	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
	Tax on License Fee	Tax on Renewal																																																					
H	Rs. 7,500	Rs. 10,000																																																					
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²⁸ As per Finance Act, 2019, the provisions of newly inserted 10th schedule of the Income Tax Ordinance, 2001 shall not apply on tax collected under section 236F.

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Withholding Income Tax Regime (WHT Rates Card)

Guideline for the Taxpayers, Tax Collectors & Withholding Tax Agents - as per Finance Act, 2019 – updated up to June 30, 2019

Section	Relevant summary of WHT section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status						
236G Advance Tax on sales to distributor, dealer & wholesaler	Advance tax has to be collected from wholesaler, distributor & dealers at the time of sales made to them: <p style="text-align: right;">Fertilizers Other than Fertilizer</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"></td> <td style="width: 50%;">Persons not appearing in the Active Taxpayers' List : The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e</td> </tr> <tr> <td style="text-align: center;">0.7% of gross amount</td> <td style="text-align: center;">1.4% of gross amount</td> </tr> <tr> <td style="text-align: center;">0.1% of gross amount</td> <td style="text-align: center;">0.2% of gross amount</td> </tr> </table>		Persons not appearing in the Active Taxpayers' List : The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e	0.7% of gross amount	1.4% of gross amount	0.1% of gross amount	0.2% of gross amount	Every Manufacture or Commercial importer of electronics sugar, cement, iron & steel products, fertilisers, motorcycles, pesticides, cigarettes glass, textile, beverages, paint or foam sector	Distributor, Wholesaler and Dealer	At the time of sale	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)	Adjustable
	Persons not appearing in the Active Taxpayers' List : The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e												
0.7% of gross amount	1.4% of gross amount												
0.1% of gross amount	0.2% of gross amount												
236H Advance Tax on sales to Retailers	Advance tax has to be collected from retailers at the time of sales made to them <p style="text-align: right;">Electronics Others</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"></td> <td style="width: 50%;">Persons not appearing in the Active Taxpayers' List : The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e</td> </tr> <tr> <td style="text-align: center;">1% of gross amount</td> <td style="text-align: center;">2% of gross amount</td> </tr> <tr> <td style="text-align: center;">0.5% of gross amount</td> <td style="text-align: center;">1% of gross amount</td> </tr> </table>		Persons not appearing in the Active Taxpayers' List : The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e	1% of gross amount	2% of gross amount	0.5% of gross amount	1% of gross amount	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
	Persons not appearing in the Active Taxpayers' List : The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e												
1% of gross amount	2% of gross amount												
0.5% of gross amount	1% of gross amount												

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Section	Relevant summary of WHT section	Tax Rate		Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status										
236HA Advance Tax on sale of certain petroleum products	Advance tax has to be collected on ex-depot sale price of such petroleum products		<p>Persons not appearing in the Active Taxpayers' List : The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e</p>	Every person selling petroleum products	Every petrol pump operator or distributor, where such operator or distributor is not allowed a commission or discount	At the time of sale of such products	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										
		0.5% of ex-depot sale price	1% of ex-depot sale price															
236I ²⁹ Collection of Advance Tax by Educational Institution	Every Educational institution has to collect advance Tax on the amount of fee (inclusive of tuition fee & all charges received by the educational institution, by whatever name called, excluding the amount which is refundable) exceeding Rs. 200,000 per annum (other than an amount paid by way of scholarship)	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 ³⁰ Advance Tax on dealers, commission agents and arthis	Every Market committee shall collect tax from dealers, commission agents or Arthis on issuance or renewal of license	<p>Advance tax on dealers, commission agents and arthis, etc.</p> <table border="1"> <thead> <tr> <th>Group / Class</th> <th>Amount of Tax Per Annum</th> </tr> </thead> <tbody> <tr> <td>A</td> <td>Rs. 100,000</td> </tr> <tr> <td>B</td> <td>Rs. 75,000</td> </tr> <tr> <td>C</td> <td>Rs. 50,000</td> </tr> <tr> <td>Any other category</td> <td>Rs. 50,000</td> </tr> </tbody> </table>		Group / Class	Amount of Tax Per Annum	A	Rs. 100,000	B	Rs. 75,000	C	Rs. 50,000	Any other category	Rs. 50,000	Every Market Committee or any commodity regulatory authority	Every Dealer, commission Agent and Arthi.	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
Group / Class	Amount of Tax Per Annum																	
A	Rs. 100,000																	
B	Rs. 75,000																	
C	Rs. 50,000																	
Any other category	Rs. 50,000																	

²⁹ As per Finance Act, 2019, the provisions of newly inserted 10th schedule of the Income Tax Ordinance, 2001 shall not apply on tax collected under section 236I. Moreover, the Division XVII schedule of the Income Tax Ordinance, 2001 shall not apply on tax collected under section 236I. of Part IV of the First Schedule has also been substituted.

³⁰ As per Finance Act, 2019, the provisions of newly inserted 10th schedule of the Income Tax Ordinance, 2001 shall not apply on tax collected under section 236J.

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Section	Relevant summary of WHT section	Tax Rate		Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status
236K ³¹ 236K(1)	Advance Tax on purchase of immovable property		<p>Persons not appearing in the Active Taxpayers' List : The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e</p>	Every person registering, recording or attesting or Transfer including local authorities, housing authorities, Housing Society, Co-operative Society and registrar or properties.	From the purchaser of immovable property	At the time of Registering, recording 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
		1% of the fair market value	2% of the fair market value					
236K(3)	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:		<p>Persons not appearing in the Active Taxpayers' List : The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e</p>	Any person responsible for collection of payment in installment	From the purchaser or allottee of the immovable property	At the time of payment of installment	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
		1% of the fair market value	2% of the fair market value					

³¹ The term " non-filer" has been replaced vide Finance Act, 2019. As such the rate is now applicable to the persons whose names are not included in the active taxpayers' list which is regularly updated. Prescribed thresholds have also been removed whereas tax rate has been reduced.

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Withholding Income Tax Regime (WHT Rates Card)

Guideline for the Taxpayers, Tax Collectors & Withholding Tax Agents - as per Finance Act, 2019 – updated up to June 30, 2019

Section	Relevant summary of WHT section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status
236L ³²	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
³³ 236P ³⁴	(i) Every Banking Company shall collect Advance tax from a person whose name is not appearing in the active taxpayers' list on sale of instruments, including demand draft , pay order, special deposit receipt, cash deposit receipt, short term deposit receipt, call deposit receipt & rupee travelers' cheque; where payment for sum total of all transactions exceeds Rs, 50,000 in a day (ii) Every Banking Company shall collect advance tax from a person whose name is not appearing in the active taxpayers' list on transfer of any sum through cheque or clearing, interbank or interbank transfers through cheque, online / telegraphic / mail transfer; where payment for sum total of all transactions exceeds Rs, 50,000 in a day	0.6% 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

³² As per Finance Act, 2019, the provisions of newly inserted 10th schedule of the Income Tax Ordinance, 2001 shall not apply on tax collected under section 236L.

³³ The term " non-filer" has been replaced vide Finance Act, 2019. As such the rate is now applicable to the persons whose names are not included in the active taxpayers' list which is regularly updated by FBR and can be accessed from the FBR website.

³⁴ As per Finance Act, 2019, the provisions of newly inserted 10th schedule of the Income Tax Ordinance, 2001 shall not apply on tax collected under section 236P.

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Withholding Income Tax Regime (WHT Rates Card)

Guideline for the Taxpayers, Tax Collectors & Withholding Tax Agents - as per Finance Act, 2019 – updated up to June 30, 2019

Section	Relevant summary of WHT section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status
236Q ³⁵ 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. 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
236R ³⁶ Education related expenses remitted abroad	Advance Tax be collected on the amount of education related expenses remitted abroad.	5% of the remitted expenses	Banks, 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
236S Dividend in Specie	Every Person making payment of dividend in specie shall collect (deduct) from gross amount of dividend in specie (a) In the case of dividend paid by Independent Power Purchasers (IPPs) whereas such dividend is a pass through item under an Implementation Agreement or Power Purchase Agreement or Energy Purchase Agreement and is required to be reimbursed by Central Power Purchasing Agency (CPPA-G) or its predecessor or successor entity: (b) In cases other than mentioned at (a) above	7.5% Persons not appearing in the Active Taxpayers' List : The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e. 15% 15% Persons not appearing in the Active Taxpayers' List : The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e. 30%	Every Person paying dividend in specie	Recipient of dividend in specie	At the time of making payment of dividend in specie	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 Section 5 read with section 8.

³⁵ As per Finance Act, 2019, the provisions of newly inserted 10th schedule of the Income Tax Ordinance, 2001 shall not apply on tax collected under section 236Q.

³⁶ As per Finance Act, 2019, the provisions of newly inserted 10th schedule of the Income Tax Ordinance, 2001 shall not apply on tax collected under section 236R.

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Withholding Income Tax Regime (WHT Rates Card)

Guideline for the Taxpayers, Tax Collectors & Withholding Tax Agents - as per Finance Act, 2019 – updated up to June 30, 2019

Section	Relevant summary of WHT section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status
236U ³⁷³⁸ Advance Tax on Insurance Premium	Advance Tax to be collected at the time of collection of insurance premium from a person whose name is not appearing in the active taxpayers' list, by every Insurance Company in respect of General Insurance Premium and Life Insurance Premium General Insurance Premium Life Insurance Premium if exceeding Rs.0.3 million in aggregate per annum Others	 4% 1% 0%	Insurance Company and Agents of Insurance Company	Persons who are not appearing in the Active Taxpayers' List	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

³⁷ The term " non-filer" has been replaced vide Finance Act, 2019. As such the rate is now applicable to the persons whose names are not included in the active taxpayers' list which is regularly updated by FBR and can be accessed from the FBR website.

³⁸ As per Finance Act, 2019, the provisions of newly inserted 10th schedule of the Income Tax Ordinance, 2001 shall not apply on tax collected under section 236U.

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Withholding Income Tax Regime (WHT Rates Card)

Guideline for the Taxpayers, Tax Collectors & Withholding Tax Agents - as per Finance Act, 2019 – updated up to June 30, 2019

Section	Relevant summary of WHT section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status
236V ³⁹⁴⁰ Advance Tax on extraction of Minerals	Tax to be collected from persons who are not appearing in the Active Taxpayers' List at the value of Minerals extracted product, dispatched and carried away from licensed or leased areas of mines	5% of the value of minerals	Provincial Authority Collected royalty per metric ton	Lease Holder of Mines or any person extracting minerals, for persons who are not appearing in the Active Taxpayers' List	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
236X ⁴¹ Advance tax on Tobacco	Tax to be collected on the purchase value of tobacco from every person	5%	Pakistan Tobacco Board or Contractors of Pakistan Tobacco Board.	From purchaser of tobacco including manufacturer of cigarettes	At the time of cess on tobacco.	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

³⁹ The term " non-filer" has been replaced vide Finance Act, 2019. As such the rate is now applicable to the persons whose names are not included in the active taxpayers' list which is regularly updated by FBR and can be accessed from the FBR website.

⁴⁰ As per Finance Act, 2019, the provisions of newly inserted 10th schedule of the Income Tax Ordinance, 2001 shall not apply on tax collected under section 236V.

⁴¹ As per Finance Act, 2019, the provisions of newly inserted 10th schedule of the Income Tax Ordinance, 2001 shall not apply on tax collected under section 236X.

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Withholding Income Tax Regime (WHT Rates Card)

Guideline for the Taxpayers, Tax Collectors & Withholding Tax Agents - as per Finance Act, 2019 – updated up to June 30, 2019

Section	Relevant summary of WHT section	Tax Rate		Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status
236Y Advance tax on persons remitting amounts abroad	Tax to be collected on the gross amount remitted abroad through credit or debit or pre-paid cards		<p>Persons not appearing in the Active Taxpayers' List: The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e</p>	Every banking company	From a person who has completed a transaction of credit card, or debit card, or pre-paid card, with a person outside Pakistan.	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.	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
		1%	2%					

-End-

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