Withholding Agents under each Withholding Section

S#	*Section*	Withholding Agent
1	148 Imports	Collector of Customs
2	149 Salary	Employer / Person responsible for paying salary
3	150 Dividend	Every Person
4	151Profit on debt 151(1)(a)	Every Person Making Payment
5	151(1)(b)	Banking Company or Financial Institution
6	151(1)(c)	Federal / Provincial Govt/ Local authority
7	151(1)(d)	Banking company, a financial institution, a company or finance society
8	152 Payments to non-resident 152(1)	Every prescribed person
9	152(1A)	Every person
10	152(1AA)	Every Person
11	152(1AAA)	Every Person
12	152(2)	Every Person
13	152(2A)	Every Prescribed person:- i. The Federal Government. ii. A Company. iii. An Association of persons constituted by, or under law. iv. A non-profit Organization. v. A Foreign Contractor or consultant. vi. A consortium or Joint venture. vii. An exporter or an export house for the purpose of sub section (2) viii. An association of persons having turnover of fifty million rupees or above in tax year 2007 or in any subsequent tax year. ix. An individual having turnover of fifty million rupees or above in the tax year 2009 or in any subsequent year. x. A person registered under the Sales Tax Act, 1990
14	153 Payment for goods & services 153(1)(a) 153(1)(b) 153(1)(c)	Every Prescribed Person:- i. The Federal Government. ii. A Company. iii. An Association of persons constituted by, or under law. iv. A non-profit Organization. v. A Foreign Contractor or consultant. vi. A consortium or Joint venture. vii. An exporter or an export house for the purpose of sub section (2) viii. An association of persons having turnover of fifty million rupees or above in tax year 2007 or in any subsequent tax year. ix. An individual having turnover of fifty million rupees or above in the tax year 2009 or in any subsequent year. x. A person registered under the Sales Tax Act, 1990
15	153(2)	Exporter/Export House

16	154 Export and foreign indenting commission 154(1) 154(2) 154(3)	Authorized dealer/Banking Company
17	154(3A)	EPZ Authority
18	154(3B)	Direct exporters / export house registered under DTRE rules, 2001.
19	154(3C)	Collector of custom
20	155 Income from Property	Every Prescribed Person:- i. The Federal Government. ii. A Provincial Government. iii. Local Government. iv. A Company. v. A non-profit Organization (or a Charitable Institution). vi. A Diplomatic mission of a foreign state. vii. A private educational institution, a boutique, a beauty parlour, a hospital, a clinic or a maternity home. viii. Individuals or association of persons paying gross rent of rupees on and a half million and above in a year.
21	156 Prizes and winnings	Every Person
22	156 A Petroleum Products	Every Person
23	156B Withdrawal of balance under pension fund	Pension fund manager
24	231A Cash Withdrawal from a Bank	Every Banking Company
25	231AA Advance tax on transaction in bank	Every banking company non banking financial institution , exchange company or any authorized dealer of foreign exchange
26	231B Purchase of Motor car	Motor vehicle registration authority
27	233 Brokerage & Commission	Federal Government, Provincial Government, Local authority, Company AOP constituted by or under any law.
28	233A Collection of tax by stock exchange	Stock Exchange Registered in Pakistan
29	233AA	NCCPL(National Clearing Company of Pakistan Limited)
30	234 Tax on Motor Vehicle	Person collecting motor vehicle tax

31	234A CNG Station	Person preparing gas consumption bill
32	235 Electricity	Person preparing electricity bill
33	236 Telephone	Person preparing telephone bill / issuing or selling prepared card for mobile phones
34	236A	Every person
35	236B Advance tax on purchase of Air Ticket	Person preparing air ticket
36	236C Immoveable property	Every person Registering or attesting Transfer.
37	236D Advance Tax on Function & Gatherings	Owner, Manager& operator of the Marriage Hall, Club, Hotel, Marquee etc.
38	236E Advance Tax on Foreign Produced TV Plays & Serials	Any licensing Authority
39	236F Advance Tax on Cable Operators & other Electronics	PEMRA
40	236G Advance Tax on sales to distributors, dealers & wholesaler	Every Manufacture or Commercial importer of electronics sugar, cement, iron & steel products, motorcycles, pesticides, Cigarettes glass, textile, beverages, paint or foam sector
41	236H Advance Tax on sales to Retailers	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
42	236I Collection of Advance Tax by Educational Institution	The person preparing fee voucher or challan
43	236J Advance Tax on dealers, commission agents and arhtis	Every Market Committee or any commodity regulatory authority