Withholding Tax Regime (Income Tax)

Under the Income Tax Ordinance, 2001

Withholding Income Tax Rates Card

Updated up to 30-06-2021

Facilitation Guide

FOR THE TAXPAYERS, TAX COLLECTORS & WITHHOLDING/COLLECTING AGENTS

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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
148 Imports	Tax to be collected from every importer of goods on the value of goods. 1. (i) Persons importing goods classified in Part-I of the Twelfth Schedule (ii) Manufactures covered under Notification No. S.R.O 1125(I)/2011 dated the 31st December, 2011 and importing items covered under S.R.O 1125(I)/2011 dated 31st December, 2011.	1% of the import value as increased by Custom duty, sales tax and federal excise duty. **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), 1% of the import value as increased by Custom duty, sales tax and federal excise duty. **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),	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).	Minimum [Section 148(7)] 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: a. Raw material, plant, equipment & parts by an industrial undertaking for its own use; b. [motor vehicle] in CBU condition by manufacturer of motor vehicle].

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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
148 Imports (contd.)	(iii) Persons importing goods classified in Part-II of the Twelfth Schedule (iv) Persons importing goods classified in Part-III of the Twelfth Schedule (v) In case of importers of CKD kits of electric vehicles for small cars or SUVs with 50 kwh battery or below and LCVs 150 kwh battery or below.	2% of the import value as increased by Custom duty, sales tax and federal excise duty. **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), 5.5% of the import value as increased by Custom duty, sales tax and federal excise duty. **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), 1% **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),	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).	c. Large import houses as defined / explained in 148(7)(d) d. A foreign produced film imported for the purposes of screening and viewing] The tax collected under this section at the time of import of ships by ship-breakers shall be minimum tax. [Section 148(8A)]

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<table>
<tr><th>Section</th><th>Relevant summary of WHT section</th><th>Tax Rate</th><th>Who will deduct / collect / agent</th><th>From whom</th><th>When</th><th>Time of deposit</th><th>Taxation Status</th></tr>
<tr>
<td>148 Imports (contd.)</td>
<td>2. In case of persons importing finished pharmaceutical products that are not manufactured otherwise in Pakistan, as certified by the Drug Regulatory Authority of Pakistan.

[proviso]
On Import of Mobile Phones by any Person (individual, AOP, Company) :</td>
<td>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),
<table>
<tr><th rowspan="2">&F Value of Mobile Phone (in USD ($))</th><th colspan="2">Tax (in Rs.)</th></tr>
<tr><th>In CBU condition PCT Heading 8517.1219</th><th>In CKD/SKD c</th></tr>
<tr><td>Up to 30 except smart phones</td><td>70</td><td></td></tr>
<tr><td>Exceeding 30 and up to 100 and smart phones up to 100</td><td>100</td><td></td></tr>
<tr><td>Exceeding 100 and up to 200</td><td>930</td><td></td></tr>
<tr><td>Exceeding 200 and up to 350</td><td>970</td><td></td></tr>
<tr><td>Exceeding 350 and up to 500</td><td>3,000</td><td></td></tr>
<tr><td>Exceeding 500</td><td>5,200</td><td></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),</td>
<td>Collector of Customs</td>
<td>Importer of goods</td>
<td>At the same time and manner as the custom duty is payable in respect of the goods imported</td>
<td>In case of Federal / provincial Government on the day the tax is deducted.
Rule 43(a)</td>
<td></td>
</tr>
</table>

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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
149[1] Tax on Salary Income	Every person responsible for paying Salary to an employee shall deduct tax from the amount paid Salary Slabs:[2] **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 k **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	Tax Rates on salary slabs 0% 5% of the amount exceeding Rs. 600,000 Rs. 30,000 plus 10% of the amount exceeding Rs. 1,200,000. Rs. 90,000 plus 15% of the amount exceeding Rs. 1,800,000 Rs. 195,000 plus 17.5% of the amount exceeding Rs. 2,500,000 Rs. 370,000 plus 20% of the amount exceeding Rs. 3,500,000 Rs. 670,000 plus 22.5% of the amount exceeding Rs. 5,000,000	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

[1] 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.

[2] 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.)	**8.** Where taxable income exceeds Rs. 8,000,000 but does not exceed Rs. 12,000,000	Rs.1,345,000 plus 25% of the amount exceeding Rs. 8,000,000					
	9. Where taxable income exceeds Rs. 12,000,000 but does not exceed Rs.30,000,000	Rs. 2,345,000 plus 27.5% of the amount exceeding Rs. 12,000,000					
	10. Where taxable income exceeds Rs. 30,000,000 but does not exceed Rs.50,000,000	Rs. 7,295,000 plus 30% of the amount exceeding Rs. 30,000,000					
	11. Where taxable income exceeds Rs. 50,000,000 but does not exceed Rs.75,000,000	Rs. 13,295,000 plus 32.5% of the amount exceeding Rs. 50,000,000					
	12. Where taxable income exceeds Rs.75,000,000	Rs. 21,420,000 plus 35% of the amount exceeding Rs 75,000,000";					
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	Tax shall be deducted on the gross amount of dividend paid: (a) In the case of dividend paid or collect tax from the amount of dividend in specie[3] 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 mutual funds and real estate investment trust cases other than mentioned at (a) above and (ba) below (ba) In case of person receiving dividend from a company where no tax is payable by such company, due to exemption of income or carry forward of business losses under Part-VIII of Chapter-III or claim of tax credits under Part-X of Chapter-III.	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). 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) 25% **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)	Every Person Paying Dividend	Recipients of ***dividend***	At the time the ***dividend*** 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.
151	A person paying profit / yield has to		Every	Recipient of	At the time	In case of Federal /	Minimum Tax on

[3] Inserted through Finance Act, 2021

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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
Profit on debt 151(1)(a)	deduct tax from the gross amount of yield / profit. Yield or profit (profit on debt) on account, deposit or a certificate under the National saving schemes or Post office savings account.	[4]15% of the gross yield /profit paid **Persons not appearing in the Active Taxpayers' List** : The applicable tax rate is to be increased by 100% i.e 30% (Rule-1 of Tenth Schedule to the Ordinance),	Person Making payment of profit / yield	(*Profit on debt*)	the yield (***profit on debt***) is credited to the account of the recipient or is actually paid, whichever is earlier	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)	the profits on debt arising to a taxpayer, except Where- (a) Taxpayer is a company; or (b) Profit on debt is taxable u/s 7B.
151(1)(b)	Profit on debt paid by Banking company or financial institution on account or deposit maintained.	[5]15% of the gross yield /profit paid **Persons not appearing in the Active Taxpayers' List** : The applicable tax rate is to be increased by 100% i.e 30% (Rule-1 of Tenth Schedule to the Ordinance),	Banking Company or Financial Institution	Recipient of (*Profit on debt*)	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)	Minimum Tax on the profits on debt arising to a taxpayer, except Where- (a) Taxpayer is a company; or (b) Profit on debt is taxable u/s 7B.

[4] Rates Changed through Finance Act, 2021
[5] Rates Changed through Finance Act, 2021

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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
151(1)(c)	Profit on securities , other than those mentioned in s. 151(1)(a), issued by federal / provincial government or a local government	[6]15% of the gross yield /profit paid **Persons not appearing in the Active Taxpayers' List** : The applicable tax rate is to be increased by 100% i.e 30% (Rule-1 of Tenth Schedule to the Ordinance),	Federal / Provincial Govt/ Local authority	Recipient of (*Profit on debt*)	At the time the ***profit on debt*** is credited to the account of the recipient or is actually paid, whichever is earlier	In the case of Government as Withholding Agent on the day of deduction Rule 43(a) In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule	Minimum Tax on the profits on debt arising to a taxpayer, except Where- (a) Taxpayer is a company; or (b) Profit on debt is taxable u/s 7B.
151(1)(d)	Profit on bonds , certificates, debentures, securities or instruments of any kind (other than loan agreements between borrowers and banking companies or development financial institutions)	[7]15% of the gross yield /profit paid **Persons not appearing in the Active Taxpayers' List** : The applicable tax rate is to be increased by 100% i.e 30% (Rule-1 of Tenth Schedule to the Ordinance),	Banking company, a financial institution, a company or finance society	recipient of *Profit on debt*	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)	Minimum Tax on the profits on debt arising to a taxpayer, except Where- (a) Taxpayer is a company; or (b) Profit on debt is taxable u/s 7B.

[6] Rates Changed through Finance Act, 2021

[7] Rates Changed through Finance Act, 2021

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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
151(1A)[8]	Every special purpose vehicle or a company, at the time of making payment of a return on investment in sukuks to a sukuk holder shall deduct tax from the gross amount of return on investment at the rate specified in Division IB of Part III of the First Schedule.	The rate of tax imposed under section 151(1A) on return on investment in sukuks received from a special purpose vehicle shall be— (a) 25% in the case the sukuk-holder is a company; (b) 12.5% in case the sukuk-holder is an individual or an association of person, if the return on investment is more than one million; and (c) 10% in case the sukuk-holder is an individual and an association of person, if the return on investment is less than one million."]	Every Special purpose Vehicle or a Company	Sukuk Holder	At the time of making payment of a return on investment in sukuk to a sukuk holder.	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 on the return on investment arising to a taxpayer, except Where- (a) Taxpayer is a company; or (b) Profit on debt is taxable u/s 7B.
152[9] 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. **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).	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.

[8] Newly Inserted through Finance Act, 2021.

[9] As per clarification issued by IR-Policy Wing, FBR, vide its internal UO # 20157 dated 04-09-2019, in respect of section 152 vis a vis Tenth Schedule (as inserted in the ITO 2001, vide FA 2019):
"…that the exemption provided to section 152 of the Income Tax Ordinance by clause 10 of the Tenth Schedule to Ordinance shall not be extended to the sub-section (1), (1AA), (2), (2A) (b), (2A) (c) of section 152 i.e. Tax Rates shall be increased by 100% in the above mentioned sub-sections in case of a person not appearing at ATL." Hence, WHT card is accordingly amended.

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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
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.	Every person	*Non-Resident Person*	At the time the amount is actually paid	In case of Federal / provincial Government on the day the tax is deducted.Rule43(a) In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)	Minimum on the income of non-resident person arising from a contract.
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 **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)	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.	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)	**Minimum**

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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
152(IBA)[10]	Every person responsible for making payment directly or through an agent or intermediary to a non-resident person for foreign produced commercial for advertisement on any television channel or any other media, shall deduct tax at the rate of twenty percent from the gross amount paid. The tax deductible under this sub-section shall be final tax on the income of nonresident person arising out of such payment	20% of the gross amount paid	Every Person responsible for making payment directly or through an agent or intermediary to non-resident person.	Non-Resident	At the time the amount is actually paid	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)	Final
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 of fee for off-shore digital services.	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)	
152(1D)	Every banking company or a financial institution maintaining special convertible rupee account (SCRA) of a non-resident company having no permanent establishment in Pakistan shall deduct tax from capital gain arising on the disposal of debt instruments and Government securities including treasury bills and Pakistan investment bonds invested through SCRA at the rate specified in Division II of Part III of the	10% of amount of Capital gain.	Banking company or Financial institution	Non- Resident	At the time the amount is actually paid	I 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

[10] Substituted through Finance Act, 2021.

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152(IDA)[11]	First Schedule Every banking company maintaining a Foreign Currency Value Account (FCVA) or a non-resident Pakistani Rupee Value Account (NRVA) of a nonresident individual holding Pakistan Origin Card (POC) or National ID Card for Overseas Pakistanis (NICOP) or Computerized National ID Card (CNIC) shall deduct tax from capital gain arising on the disposal of debt instruments and government securities and certificates (including Shariah compliant variant) invested through aforesaid accounts at the rate specified in Division II of Part III of the First Schedule.", and	10% of amount of Capital gain.	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)	Final
152(IDB)[12]	Every special purpose vehicle or a company, at the time of making payment of a return on investment in sukuks to a non-resident sukuk holder shall deduct tax from the gross amount of return on investment at the rate specified in Division IB of Part III of the First Schedule."; and	The rate of tax imposed under section 5AA on return on investment in sukuks received from a special purpose vehicle shall be— (a) 25% in the case the sukuk-holder is a company; (b) 12.5% in case the sukuk-holder is an individual or an association of person, if the return on investment is more than one million; and (c) 10% in case the sukuk-holder is an individual and an association of person, if the return on investment is less than one million."]	Every special purpose vehicle or a company	Non-resident sukuk holder	At the time the amount is actually paid	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)	Final

[11] Inserted through Finance Act, 2021.

[12] Inserted through Finance Act, 2021.

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152(2)	Tax deduction on payment to non-resident, not otherwise specified.	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),	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.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
152(2)	As per clause 5AA of Part-II of the Second Schedule, the rate of tax to be deducted under sub-section (2) of section 152, in respect of payments to an individual, on account of profit on debt earned from a debt instrument, whether conventional or shariah compliant, issue by the Federal Government under the Public Debt Act, 1944 and purchased exclusively through a bank account maintained abroad, a non-resident Rupee account repatriable (NRAR) or a foreign currency account maintained with a banking company in Pakistan shall be	10% 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),	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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Section	Relevant summary of WHT section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status
152(2A)	Every prescribed person making a payment to a permanent establishment in Pakistan of a nonresident person. For (a) for the sale of goods (i) in case of company (ii) other than company (b) for the rendering of or providing services; (i) in the cases of 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	4% of the gross amount. 4.5% 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), 3% 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),	Every Prescribed 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)	Minimum

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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
	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 and certification testing & training services.						
	(ii) In case of a Company	8%. **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),					
	(iii) Other than company cases.	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),					

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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
	(c) on the execution of a contract, other than a contract for the sale of goods or the rendering of or providing services, (i) in case of sports persons	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),					
	(ii)other than sports persons	7% **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),					

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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
153 Payment for goods & services 153(1)(a)	Payment in full or in part including by way of advance to a resident person : For sale of rice, cotton seed oil and edible oil: :	1.5% 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),	Every Prescribed Person	*Resident Person*; Resident Person; and Permanent Establishment in Pakistan of a Non-Resident	At the time the amount is actually paid	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)	Minimum Tax for all except in the following cases where it shall not be minimum tax on sale or supply of goods, by: (i) a company being manufacturers of such goods or (ii) Public company listed on registered Stock Exchange in Pakistan.

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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
	For supply made to Utility Stores Corporation of Pakistan: Persons (other than company) Provided that the payment shall be made only in respect of supply of tea, spices, salt, dry milk, sugar, pulses wheat flour and ghee for the period commencing from the 7th day of April, 2020 and ending on 30th day of September, 2020 Provided that this clause shall not be applicable to supply of tea, spices, salt and dry milk which are sold under a brand name. Provided further that this clause shall not be applicable where rate of tax under clause (a) of sub-section (1) of section 153 is less than 1.5% of the gross amount of payment under any provisions of the ordinance For sale of any other goods: Company Other than company	1.5% of 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 4% of the gross amount 4.5% 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), **Goods:** No deduction of tax where payment is less than Rs. 75,000/- in aggregate during a financial year [S.153(1)(a)]	Every Prescribed Person	*Resident Person*; Resident Person; and Permanent Establishment in Pakistan of a Non-Resident	At the time the amount is actually paid	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)	Minimum Tax for all except in the following cases where it shall not be minimum tax on sale or supply of goods, by: (i) a company being manufacturers of such goods or (ii) Public company listed on registered Stock Exchange in Pakistan.

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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
153(1)(b)	i. in case of transport services, freight forwarding services, air cargo services, courier services, manpower outsourcing services, hotel services, security guard services, software development services, IT services and IT enabled services as defined in section 2, tracking services, advertising services (other than by print or electronic media), share registrar services, engineering services including architectural services, warehousing services, services rendered by asset management companies, data services provided under license issued by the Pakistan Telecommunication Authority, telecommunication infrastructure (tower) services, car rental services, building maintenance services, services rendered by Pakistan Stock Exchange Limited and Pakistan Mercantile Exchange Limited, inspection, certification, testing and training services, oilfield services, telecommunication services, collateral management services, travel and tour services ii. In case of rendering or providing of services other than as mentioned at (i) above; a) In case of company b) In any other case c) In respect of persons making payment to electronic & print media for advertising services	3% 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), 8% of the gross amount. 10% of the gross amount 1.5% 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. **Services :** **No deduction of tax where payment is less than Rs. 30,000/- in aggregate during a financial year [S.153(1)(b)]**	Prescribed Person	*Resident Person*; Resident Person; and Permanent Establishment in Pakistan of a Non-Resident	At the time the amount is actually paid	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)	Minimum Tax

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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
153(1)(c)	Execution of Contracts i) In case of sportsperson ii) In the case of Companies : iii) In the case of persons other than companies	10% [13]6.5% [14]7% **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),	Prescribed Person	*Resident Person*; Resident Person; and Permanent Establishment in Pakistan of a Non-Resident	At the time the amount is actually paid	In case of Federal / provincial Government on the day the tax is deducted.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)	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

[13] Substituted through Finance Act, 2021
[14] Substituted through Finance Act, 2021

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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
153(2)	Every Exporter or Export House shall deduct Tax on payments in respect of services of stitching, dying, printing etc. received/provided.	1% 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),	Exporter/Export House	*Resident Person*; Resident Person; and Permanent Establishment in Pakistan of a Non-Resident	At the time of making the payment.	In case of Federal / provincial Government on the day the tax is deducted. Rule43 (a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)	Minimum Tax
154 [15]Exports 154(I)	Tax to be deducted on export of goods	1% of gross value	Every Authorized dealer in Foreign Exchange	Exporter	At the time of realization of the export proceeds	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)	Final
154(2)	On realization of proceeds on account of		Every	Non export	At the time	In case of Federal /	Final

[15] 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
	commission to; I. Non-export indenting agent II. Export indenting agent / export buying house	 5% of gross value 5% of gross value	Authorized dealer in Foreign Exchange	indenting agent , export indenting agent / export buying house	of realization of Foreign Exchange proceeds or indenting commission	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))	
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	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 /	Final

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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
			DTRE rules, 2001.			Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)	
154(3C)	Clearance of goods exported	1% of gross value	Collector of custom	Exporter of goods	At the time of export of goods	In case of Federal / provincial Government on the day the tax is deducted.Rule43(a) In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)	Final
154A[16] Export of Service	Every authorized dealer in foreign exchange shall, at the time of realization of foreign exchange proceeds on account of the following, deduct tax from the proceeds at the rates specified in Division IVA of Part III of the First Schedule – a. exports of computer software or IT services or IT enabled services in case tax credit under section 65F is not available; b. services or technical services rendered outside Pakistan or exported from Pakistan; c. royalty, commission or fees derived by a resident company from a foreign enterprise in consideration for the use outside Pakistan of any patent, invention, model, design, secret process or formula or similar property right, or information concerning industrial, commercial or scientific knowledge, experience or skill made available or provided to such enterprise; d. construction contracts executed outside Pakistan; and	1% of the proceeds of the export **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),	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

[16] Inserted through Finance Act, 2021.

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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
	e. other services rendered outside Pakistan as notified by the Board from time to time;						
155[17] Income from Property	Any payment made on account of rent of immovable property (A) In case of individual or AOP[18] 1. Where the gross amount of rent doe not exceed Rs, 300,000 2. Where the gross amount of rent exceeds Rs, 300,000 but does not exceed Rs, 600,000 3. Where the gross amount of rent exceeds Rs. 600,000 but does not exceed Rs. 2,000,000 4. Where the gross amount of rent exceed Rs. 2,000,000 B) in case of company	 Nil 5% of the gross amount exceeding Rs, 300,000 Rs. 15,000 plus 10 per cent of the gross amount exceeding Rs. 600, 000 Rs. 155,000 plus 25 per cent of the gross amount exceeding Rs. 2,000, 000"; 15%	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
156 Prizes and winnings	Payments made on account of winning of prize on prize bond , Cross word, raffle, lottery & quiz (I) Payments made for prize on quiz bond and cross word	15% 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	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	Final

[17] 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.

[18] Table Substituted through Finance Act, 2021.

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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
	(II) Payments on winning from a raffle, lottery, prize on winning a quiz, prize, offered by companies for promotion of sale crossword puzzles	Schedule to the Ordinance), 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),				the end of each week ending on every Sunday. Rule 43(b)	
156A Petroleum Products	Payment to petrol pump operator on account of sale of petroleum products	12% 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).	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

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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 Advance Tax on Private motor vehicles 231B(1)[19]	Engine Capacity Up to 850cc 851cc to 1000cc 1001cc to 1300cc 1301c to 1600cc 1601cc to 1800cc 1801cc to 2000cc 2001cc to 2500cc 2501cc to 3000cc Above 3000cc	**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 Rs. 7,500/- Rs. 15,000/- Rs. 15,000/- Rs. 30,000/- Rs. 25,000/- Rs. 50,000/- Rs. 50,000/- Rs. 100,000/- Rs. 75,000/- Rs. 150,000/- Rs.100,000/- Rs.200,000/- Rs.150,000/- Rs.300,000/- Rs.200,000/- Rs.400,000/- Rs.250,000/- Rs.500,000/-	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
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	Lessee	At the time of lease	in case of Federal / provincial Government on the day the tax is deducted.Rule43(a) In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule	Adjustable

[19] 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
			under conventional mode)				
231B(2)	Transfer of Registration or ownership of motor vehicle 2) the rate of tax under sub-section (2) of section 231B shall be as follows-		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

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
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

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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(3[20])	Division VII, Part IV of First Schedule of the ITO, 2001		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		**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.
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/-

[20] 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(2A)[21]	Every motor vehicle registration authority of Excise and Taxation Department shall, at the time of registration, collect tax at the rates specified in Division VII of Part IV of the First Schedule, if the locally manufactured motor vehicle has been sold prior to registration by the person who originally purchased it from the local manufacturer.	<table><tr><th>S. No</th><th>Engine capacity</th><th>Tax</th></tr><tr><td>(1)</td><td>(2)</td><td>(3)</td></tr><tr><td>1</td><td>Up to 1000cc</td><td>Rs.50,000</td></tr><tr><td>2</td><td>1001cc to 2000cc</td><td>Rs.100,000</td></tr><tr><td>3</td><td>2001cc and above</td><td>Rs.200,000</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	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

[21] Inserted through Finance Act, 2021

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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	Where any payment on account of brokerage or commission is made by the Federal Government, a Provincial Government, a Local Government, [22]a company or an association of person or individual having turnover of hundred million rupees or more 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><tr><td></td><td><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</td></tr><tr><td>10%</td><td>20%</td></tr><tr><td>8%</td><td>16%</td></tr><tr><td>12%</td><td>24%</td></tr></table>	Federal Government, Provincial Government, Local authority, Company, AOP or Individual having turnover of hundred million rupees or more 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.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)	Minimum Tax

[22]substituted through Finance Act, 2021

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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	In the case of: (1) Goods transport Vehicles:[clause (1)] (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)] (3) Passenger transport vehicles plying for hire with registered seating capacity of: [clause (2)]	Rs. 2.5 per kg of the laden weight **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). Rs. 1200 per annum **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),. **Persons not appearing in the Active Taxpayers' List** : The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule	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	(a) 4 to 9 persons: : (b) 10 to 19 persons: (c) 20 persons or more: (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)] (5) Where motor vehicle tax is collected in lump sum: [Clause (4)]	to the Ordinance), i.e **Rs. Per Seat per year** / **Rs. Per Seat per year** 50 / 100 100 / 200 300 / 600 **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 Rs. 800 / Rs. 1,600 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 **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					Adjustable [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]

Engine CC
Up to 1000cc
1001cc to 1199cc
1200cc to 1299cc
1300cc to 1499cc
1500cc to 1599cc
1600cc to 1999cc
2000cc & above

Engine CC	Tax

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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
	Up to 1000cc — Rs. 10,000 1001cc to 1199cc — Rs. 18,000 1200cc to 1299cc — Rs. 20,000 1300cc to 1499cc — Rs. 30,000 1500cc to 1599cc — Rs. 45,000 1600cc to 1999cc — Rs. 60,000 2000cc & above — Rs. 120,000	Rs. 10,000 — Rs. 20,000 Rs. 18,000 — Rs. 36,000 Rs. 20,000 — Rs. 40,000 Rs. 30,000 — Rs. 60,000 Rs. 45,000 — Rs. 90,000 Rs. 60,000 — Rs.120,000 Rs. 120,000 — Rs.240,000					
235 Electricity	[23](I) Gross amount of Electricity Bill of Commercial and Industrial consumer: Upto Rs 500. Exceeds Rs. 500 but does not exceed Rs 20,000. Exceeds Rs.20,000 (2) The rate of tax to be collected on domestic electricity consumption shall be— (i) zero percent the amount of monthly bill is less than Rs.25,000; and	Rs. 0 10% of the amount. Rs. 1950 plus 12% of the amount exceeding Rs. 20,000 for commercial consumers Rs. 1950 plus 5% of the amount exceeding Rs. 20,000 for industrial consumers. Rs. 0	Person preparing electricity bill	Commercial and Industrial consumers Non ATL domestic 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

[23] Rates Changed through Finance Act, 2021

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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
	(ii) 7.5% if the amount of monthly bill is Rs. 25,000 or more;"	7.5% of the bill					30000/- of monthly bill will be adjustable (i) Minimum Tax for CNG Stations (Ref S.234A) (3).
236[24] 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% [25]10% for tax year 2022 and 8% onwards 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

[24] 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.

[25] substituted in the light of Finance Act, 2021

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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
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 Provided that in case of immovable property sold by auction, the rate of collection of tax under this section shall be	<table><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>10%</td><td>20%</td></tr></table> 5%	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
236C[26] Immoveable property	Registering, Recording or attesting transfer of any Immoveable property.	<table><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>	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**[27] 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 immovable property is held for a period exceeding **four**[28] years [Ref. Section 236C(3)]

[26] 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.

[27] Minimum tax proviso inserted vide Finance Act, 2017.

[28] **Earlier prescribed limit of 3 years has been changed to 4 years, vide Finance 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
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: Fertilizers Other than Fertilizer	<table><tr><td></td><td><u>Persons not appearing in the Active Taxpayers' List</u>:</td></tr><tr><td>0.7% of gross amount</td><td>1.4% of gross amount</td></tr><tr><td>0.1% of gross amount</td><td>0.2% of gross amount</td></tr></table>	[29]Every Manufacturer or Commercial importer of electronics sugar, cement, iron & steel products, fertilisers, motorcycles, pesticides, cigarettes glass, textile, beverages, paint or foam sector, pharmaceuticals, poultry and animal feed, edible oil and ghee, auto-parts, tyres, varnishes, chemicals, cosmetics, IT equipment	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

[29] Inserted through Finance Act, 2021

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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
236H Advance Tax on sales to Retailers	Advance tax has to be collected from retailers at the time of sales made to them	0.5% of gross amount of sale[30]. **Persons not appearing in the Active Taxpayers' List** The applicable tax rate is to be increased by 100% i.e 1% (Rule-1 of Tenth Schedule to the Ordinance),	[31]Every Manufacturer ,distributor, dealer, wholesaler or Commercial importer of electronics, sugar, cement, iron & steel products, motorcycles, pesticides, Cigarettes glass, textile, beverages, paint or foam sector, pharmaceuticals, poultry and animal feed, edible oil and ghee, auto-parts, tyres, varnishes, chemicals, cosmetics, IT equipment	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

[30] Rates changed through Finance Act, 2021.
[31] Inserted through Finance Act, 2021

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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
236I[32] 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% From the Persons not appearing in the Active Taxpayers' List :	The person preparing fee voucher or challan	The person depositing / paying fee and not appearing on ATL.	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
236K[33] 236K(1)	Advance Tax on purchase of immovable property	1% of the fair market value **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 2% of the fair market value	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
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:	1% of the fair **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 2% of the fair	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,	Adjustable

[32] (As per Finance Act, 2020), the section will apply only to the persons not appearing in the Active Taxpayer's List.

[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. Prescribed thresholds have also been removed whereas tax rate has been reduced.

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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
		market value | market value				within 7 days from the end of each week ending on every Sunday. Rule 43(b)	
236Q[34] Payment to resident for use of machinery & equipment	(i) Payments for the right to use Industrial, Commercial, and scientific , equipment (ii) payments on account of rent of Machinery, Industrial, and Commercial and Scientific equipment	10% 10%	Every prescribed person (As per (7) of 153	Recipient of Rent	At the time of payment	In case of Federal / provincial Government on the day the tax is deducted.Rule43 (a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)	Minimum

-End-

[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 236Q.

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