Withholding Income Tax Rate Card

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Section	Ancillary Information-A	Ancillary Information-B	ATL Rates	Non-ATL Rates	Reference for Rates
148 Imports	Goods falling in Part-I, Twelfth Schedule		1.00%	2.00%	Part-II of First Schedule read with R.1 of Tenth Schedule
	Goods falling in Part-II, Twelfth Schedule		2.00%	4.00%	Part-II of First Schedule read with R.1 of Tenth Schedule
	Goods falling in Part-II, Twelfth Schedule, commercial importers		3.50%	7.00%	Part-II of First Schedule read with R.1 of Tenth Schedule
	Goods falling in Part-III, Twelfth Schedule		5.50%	11.00%	Part-II of First Schedule read with R.1 of Tenth Schedule
	Goods falling in Part-III, Twelfth Schedule, commercial importers		6.00%	12.00%	Part-II of First Schedule read with R.1 of Tenth Schedule
	Proviso 1 (a) manufacturers falling in SRO 1125(I)/2011 of 31.12.11		1.00%	2.00%	Part-II of First Schedule read with R.1 of Tenth Schedule
	Proviso 1 (b) pharma products		4.00%	8.00%	Part-II of First Schedule read with R.1 of Tenth Schedule
	Proviso 1 (c) CKD kits for EVs		1.00%	2.00%	Part-II of First Schedule read with R.1 of Tenth Schedule
	Proviso 2 rates for mobile phones PCT 8517.1219		Rs. 70 to Rs. 11,500	Rs. 140 to Rs. 23,000	Part-II of First Schedule read with R.1 of Tenth Schedule
	Proviso 2 rates for mobile phones PCT 8517.1211		Rs. 0 to Rs. 5,200	Rs. 0 to Rs. 10,400	Part-II of First Schedule read with R.1 of Tenth Schedule
149 Salary	Where taxable income does not exceed Rs. 600,000		Rs. 0%		Division-I, Part-I of First Schedule read with R.10(a) of Tenth Schedule
	Where taxable income exceeds Rs. 600,000 but does not exceed Rs. 1,200,000		1% of the amount exceeding Rs. 600,000		Division-I, Part-I of First Schedule read with R.10(a) of Tenth Schedule

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	Where taxable income exceeds Rs. 1,200,000 but does not exceed Rs. 2,200,000		Rs 6000 + 11.00% of the amount exceeding Rs. 1,200,000		Division-I, Part-I of First Schedule read with R.10(a) of Tenth Schedule
	Where taxable income exceeds Rs. 2,200,000 but does not exceed Rs. 3,200,000		Rs. 116,000 + 20.00% of the amount exceeding Rs. 2,200,000		Division-I, Part-I of First Schedule read with R.10(a) of Tenth Schedule
	Where taxable income exceeds Rs. 3,200,000 but does not exceed Rs. 4,100,000		Rs. 316,000 + 25.00% of the amount exceeding Rs. 3,200,000		Division-I, Part-I of First Schedule read with R.10(a) of Tenth Schedule
	Where taxable income exceeds Rs. 4,100,000 but does not exceed Rs. 5,600,000		Rs. 541,000 + 29.00% of the amount exceeding Rs. 4,100,000		Division-I, Part-I of First Schedule read with R.10(a) of Tenth Schedule
	Where taxable income exceeds Rs. 5,600,000 but does not exceed Rs. 7,000,000		Rs. 976,000 + 32% of the amount exceeding Rs. 5,600,000		Division-I, Part-I of First Schedule read with R.10(a) of Tenth Schedule
	Where taxable income exceeds Rs. 7,000,000		Rs. 1,424,000 + 35% of the amount exceeding Rs. 7,000,000		Division-I, Part-I of First Schedule read with R.10(a) of Tenth Schedule
149(IA) Pension	Where the amount of pension received does not exceed Rs. 10 million		0% of the amount		Division-I of Part-I of First Schedule
	Where the amount of pension received exceeds Rs. 10 million	Age below 70 years	5.00% of the amount exceeding Rs. 10 million plus surcharge @ 10.00%		Division-I of Part-I of First Schedule and section 4AB

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Section	Ancillary Information-A	Ancillary Information-B	ATL Rates	Non-ATL Rates	Reference for Rates
	Where an individual continues to work for former employer or its associate		Same as section 149 subject to Cl.1 of Division-I of Part-I of First Schedule		C.1 or 2 of Division-I of Part-I of Frist Schedule, whichever applicable
150 Dividend	Paid by Independent Power Purchasers (IPPs)		7.50%	15.00%	Division-I, Part-III of First Schedule read with R.1 of Tenth Schedule
	Real Estate Investment Trust (REIT) and cases other than those mentioned in clauses (a), (ba), (c) and (d) of Division-I, Part-III of First Schedule		15.00%	30.00%	Division-I, Part-III of First Schedule read with R.1 of Tenth Schedule
	Mutual funds, contingent upon proportional income derived from average annual investment in debt securities and equities respectively		25% and 15%	50% and 30%	Division-I, Part-III of First Schedule read with R.1 of Tenth Schedule
	Mutual funds deriving fifty percent or more income from profit on debt		25.00%	50.00%	Division-I, Part-III of First Schedule read with R.1 of Tenth Schedule
	Dividend received by a REIT scheme from Special Purpose Vehicle		0.00%	0.00%	Division-I, Part-III of First Schedule read with R.1 of Tenth Schedule
	Dividend received by others from Special Purpose Vehicle as defined under the Real Estate Investment Trust Regulations, 2015		35.00%	70.00%	Division-I, Part-III of First Schedule read with R.1 of Tenth Schedule
	A company where no tax is payable by such company due to exemption of income or carry forward of business losses under Part VIII, Chapter III or claim of tax credits under Part X of Chapter III		25.00%	50.00%	Division-I, Part-III of First Schedule read with R.1 of Tenth Schedule

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Section	Ancillary Information-A	Ancillary Information-B	ATL Rates	Non-ATL Rates	Reference for Rates
151 Profit on Debt	On yield or profit paid by a banking company or financial institution on an account or deposit maintained with such company or institution		20.00%	40.00%	Division-IA, Part-III of First Schedule read with R.1 of Tenth Schedule
	On yield or profit on Government securities under clause (c) of sub-section (1) of section 151 paid to any person other than an individual		20.00%	40.00%	Division-IA, Part-III of First Schedule read with R.1 of Tenth Schedule
	On yield or profit in cases other than mentioned in clauses (a) and (b) of Division-IA, Part-III of First Schedule		15.00%	30.00%	Division-IA, Part-III of First Schedule read with R.1 of Tenth Schedule
	Profit on debt on sukuk by SPV or a company under sub-section (1A)	When sukuk-holder is a company	25.00%	50.00%	Division-IB, Part-III of First Schedule read with R.1 of Tenth Schedule
	Profit on debt on sukuk by SPV or a company under sub-section (1A)	When sukuk-holder is an individual or AOP with return on investment greater than Rs. 1 million	12.50%	25.00%	Division-IB, Part-III of First Schedule read with R.1 of Tenth Schedule
	Profit on debt on sukuk by SPV or a company under sub-section (1A)	When sukuk-holder is an individual or AOP with return on investment less than Rs. 1 million	10.00%	20.00%	Division-IB, Part-III of First Schedule read with R.1 of Tenth Schedule
151A Gain on Securities	Gain arising on disposal of certain debt securities		20.00% of the gross amount of capital gain	40.00% of the gross amount of capital gain	Division-IIIAA of Part-III of First Schedule read with R.1 of Tenth Schedule
151B. Certain payments by life insurance companies and takaful operators	Where payout or benefit is made	within one year from the date of issuance of the life insurance policy, family takaful certificate or plan	15.00%	30.00% (for Resident Person)	Division IC of Part III of the First Schedule read with R.1 of Tenth Schedule
				15.00% (for Non-Resident Person)	Division IC of Part III of the First Schedule read with R.10(aa) of Tenth Schedule

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		After one year but before completion of four years from the date of issuance of the life insurance policy, family takaful certificate or plan.	10.00%	20.00% (for Resident Person)	Division IC of Part III of the First Schedule read with R.1 of Tenth Schedule
				10.00% (for Non-Resident Person)	Division IC of Part III of the First Schedule read with R.10(aa) of Tenth Schedule
152 Payment to Non-Residents	Sub-section (1)		15.00%		Division-IV of Part-I of First Schedule
	Sub-section (1A)		7.00%		Division-II of Part-III of First Schedule, read with R.10 (b), (ba), (bb) of Tenth Schedule
	Sub-section (1AA)		5.00%		Division-II of Part-III of First Schedule, read with R.10 (b), (ba), (bb) of Tenth Schedule
	Sub-section (1AAA)		10.00%		Division-II of Part-III of First Schedule, read with R.10 (b), (ba), (bb) of Tenth Schedule
	Sub-section (1BA)		20.00%		Section 152(1BA)
	Sub-section (1C)		10.00%		Division-IV of Part-I of First Schedule
	Sub-section (1D)	Holding period greater than 12 months	10.00%		Division-II of Part-III of First Schedule
	Sub-section (1D)	Holding period less than 12 months	10.00%		Division-II of Part-III of First Schedule
	Sub-section (1DA)	Capital gain arising on disposal of debt instruments, Government securities and certificates (including	10.00%		Division-II of Part-III of First Schedule

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		Shariah-compliant variants) invested through **FCVA, FCBVA, NRVA or NRBVA**			
	Sub-section (1DB)	a. In case the sukuk holder is a company	25.00%		Division-IB of Part-III of First Schedule
	Sub-section (1DB)	b. In case the sukuk holder is an individual or an association of persons, if the return on investment is more than Rs. one million	12.50%		Division-IB of Part-III of First Schedule
	Sub-section (1DB)	c. In case the sukuk holder is an individual and an association of persons, if the return on investment is less than Rs. one million	10.00%		Division-IB of Part-III of First Schedule
	152(2A) (a)	Company	5.00%	10.00%	Division-II of Part-III of First Schedule read with R.1, Tenth Schedule
	152(2A) (a)	Other than company	5.50%	11.00%	Division-II of Part-III of First Schedule read with R.1, Tenth Schedule
	152(2A) (b)	Rendering of or providing of certain IT services and IT enabled services as defined in section 2	4.00%	8.00%	Division-II of Part-III of First Schedule read with R.1, Tenth Schedule
	152(2A) (b)	Rendering of or providing of services other than IT services and IT enabled services as defined in section 2	8.00%	16.00%	Division-II of Part-III of First Schedule read with R.1, Tenth Schedule

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Section	Ancillary Information-A	Ancillary Information-B	ATL Rates	Non-ATL Rates	Reference for Rates
	152(2A) (b)	Rendering of or providing of services other than sub-paragraph (i) of paragraph 5 of Division-II, Part-III of First Schedule	15.00% of the gross amount payable	30.00% of the gross amount payable	Division-II of Part-III of First Schedule read with R.1, Tenth Schedule
	152(2A) (c) on execution of a contract, other than a contract for sale of goods or rendering of or providing services	Sports persons	15.00% of the gross amount payable	30.00% of the gross amount payable	Division-II of Part-III of First Schedule read with R.1, Tenth Schedule
	152(2A) (c) on execution of a contract, other than a contract for sale of goods or rendering of or providing services	Other than sports persons	8.00% of the gross amount payable	16.00% of the gross amount payable	Division-II of Part-III of First Schedule read with R.1, Tenth Schedule
153 Payment for Goods, Services, and Contracts	153(1)(a) Supplies	In case of sale of rice, cotton seed or edible oils	1.50%	3.00%	Division-III of Part-III of First Schedule read with R.1 of Tenth Schedule
	153(1)(a) Supplies	For companies in cases of toll manufacturing	9.00%	18.00%	Division-III of Part-III of First Schedule read with R.1 of Tenth Schedule
	153(1)(a) Supplies	For companies other than cases of toll manufacturing	5.00%	10.00%	Division-III of Part-III of First Schedule read with R.1 of Tenth Schedule
	153(1)(a) Supplies	In cases other than companies, for toll manufacturing	11.00%	22.00%	Division-III of Part-III of First Schedule read with R.1 of Tenth Schedule
	153(1)(a) Supplies	In cases other than companies, other than toll manufacturing	5.50%	11.00%	Division-III of Part-III of First Schedule read with R.1 of Tenth Schedule
	153(1)(b) Services	In case of certain services	7.00%	14.00%	Division-III of Part-III of First Schedule read with R.1 of Tenth Schedule

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Section	Ancillary Information-A	Ancillary Information-B	ATL Rates	Non-ATL Rates	Reference for Rates
	153(1)(b) Services	In case of IT & IT enabled services as defined in section 2	4.00%	8.00%	Division-III of Part-III of First Schedule read with R.1 of Tenth Schedule
	153(1)(b) Services	In the case of independent professional services such as doctors, lawyers, architects, accountants, software engineers or developers, working independently	15.00% of the gross amount payable	30.00% of the gross amount payable	Division-III of Part-III of First Schedule read with R.1 of Tenth Schedule
	153(1)(b) Services	In respect of persons making payments to electronic and print media for advertising services	1.50% of the gross amount payable	3.00% of the gross amount payable	Division-III of Part-III of First Schedule read with R.1 of Tenth Schedule
	153(1)(b) Services	companies for rendering or providing terminal and port operating services	12.00% of the gross amount payable	24.00% of the gross amount payable	Division-III of Part-III of First Schedule read with R.1 of Tenth Schedule
	153(1)(b) Services	For services other than mentioned in sub-para (i)(ii)(iii) & (iv) of para (2) of Division-III of Part-III of First Schedule	14.00% of the gross amount payable	28.00% of the gross amount payable	Division-III of Part-III of First Schedule read with R.1 of Tenth Schedule
	153(1)(c) Contracts	In case of sportspersons	15.00%	30.00%	Division-III of Part-III of First Schedule read with R.1 of Tenth Schedule
	153(1)(c) Contracts	Company	7.50%	15.00%	Division-III of Part-III of First Schedule read with R.1 of Tenth Schedule

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Section	Ancillary Information-A	Ancillary Information-B	ATL Rates	Non-ATL Rates	Reference for Rates
	153(1)(c) Contracts	Any other case	8.00%	16.00%	Division-III of Part-III of First Schedule read with R.1 of Tenth Schedule
	153(2) For rendering of or providing certain services to exporters or export houses		1.00%	2.00%	Division-IV of Part-III of First Schedule read with R.1 of Tenth Schedule
	153(2A) Payment for digitally ordered goods or digitally ordered services through e-commerce platforms including websites	Through digital means or banking channels by payment intermediary	1.00% of the gross amount payable	2.00% of the gross amount payable	Division-III of Part-III of First Schedule read with R.1 of Tenth Schedule
	153(2A) Payment for digitally ordered goods or digitally ordered services through e-commerce platforms including websites	Cash on delivery by courier service	2.00% of the gross amount payable	4.00% of the gross amount payable	Division-III of Part-III of First Schedule read with R.1 of Tenth Schedule
154 Exports	Sub-section (1)		1.25%		Division-IV of Part-III of First Schedule read with R.10(c) of Tenth Schedule
	Sub-sections (3), (3A), (3B), and (3C)		1.25%		Division-IV of Part-III of First Schedule read with R.10(c) of Tenth Schedule
154A Export of Services	Export proceeds for tax years 2024 up to tax year 2029	Computer software or IT services or IT enabled services by persons registered with the Pakistan Software Export Board	0.25%		Division-IVA of Part-III of First Schedule read with R.10(ca) of Tenth Schedule
	Any other case		1.00%		Division-IVA of Part-III of First Schedule read with R.10(ca) of Tenth Schedule
154B Social media platforms	Revenues received from social media platforms by digital content creators/social media influencers		5.00%	10.00%	Division IIIAB of Part III of the First Schedule read with R.1 of Tenth Schedule

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Section	Ancillary Information-A	Ancillary Information-B	ATL Rates	Non-ATL Rates	Reference for Rates
155 Rent of Immovable Property	Individual and AOP	Where the gross amount of rent does not exceed Rs. 300,000	Nil		Division-V of Part-III of First Schedule read with R.1 of Tenth Schedule
	Individual and AOP	Where the gross amount of rent exceeds Rs. 300,000 but does not exceed Rs. 600,000	5.00% of the gross amount exceeding Rs. 300,000		Division-V of Part-III of First Schedule read with R.1 of Tenth Schedule
	Individual and AOP	Where the gross amount of rent exceeds Rs. 600,000 but does not exceed Rs. 2,000,000	Rs. 15,000 plus 10.00% of the gross amount exceeding Rs. 600,000		Division-V of Part-III of First Schedule read with R.1 of Tenth Schedule
	Individual and AOP	Where the gross amount of rent exceeds Rs. 2,000,000	Rs. 155,000 plus 25.00% of the gross amount exceeding Rs. 2,000,000		Division-V of Part-III of First Schedule read with R.1 of Tenth Schedule
	Company		15.00%	30.00%	Division-V of Part-III of First Schedule read with R.1 of Tenth Schedule
156 Prizes & Winnings	Prize bond or cross-word puzzle		15.00%	30.00%	Division-VI of Part-III of First Schedule read with R.1 of Tenth Schedule
	Raffle, lottery, quiz, prize on sale promotion by a company		20.00%	40.00%	Division-VI of Part-III of First Schedule read with R.1 of Tenth Schedule
156A Sale of Petroleum Products			12.00%	24.00%	Division-VIA of Part-III of First Schedule read with R.1 of Tenth Schedule
231AB Advance Tax on Cash Withdrawal	Cash withdrawal by a person whose name is not appearing in the Active Taxpayers' List	-		0.80%	Section 231AB

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Section	Ancillary Information-A	Ancillary Information-B	ATL Rates	Non-ATL Rates	Reference for Rates
231B Motor Vehicles	Sub-section 231B(1) & 231B(3) [1] ***(see endnote)***	Up to 850 cc	0.50% of the value	1.50% of the value	Division-VII of Part-IV of First Schedule read with R.1 of Tenth Schedule
	Sub-section 231B(1) & 231B(3)	851cc to 1000cc	1.00% of the value	3.00% of the value	Division-VII of Part-IV of First Schedule read with R.1 of Tenth Schedule
	Sub-section 231B(1) & 231B(3)	1001cc to 1300cc	1.50% of the value	4.50% of the value	Division-VII of Part-IV of First Schedule read with R.1 of Tenth Schedule
	Sub-section 231B(1) & 231B(3)	1301cc to 1600cc	2.00% of the value	6.00% of the value	Division-VII of Part-IV of First Schedule read with R.1 of Tenth Schedule
	Sub-section 231B(1) & 231B(3)	1601cc to 1800cc	3.00% of the value	9.00% of the value	Division-VII of Part-IV of First Schedule read with R.1 of Tenth Schedule
	Sub-section 231B(1) & 231B(3)	1801cc to 2000cc	5.00% of the value	15.00% of the value	Division-VII of Part-IV of First Schedule read with R.1 of Tenth Schedule
	Sub-section 231B(1) & 231B(3)	2001cc to 2500cc	7.00% of the value	21.00% of the value	Division-VII of Part-IV of First Schedule read with R.1 of Tenth Schedule
	Sub-section 231B(1) & 231B(3)	2501cc to 3000cc	9.00% of the value	27.00% of the value	Division-VII of Part-IV of First Schedule read with R.1 of Tenth Schedule
	Sub-section 231B(1) & 231B(3)	Above 3000cc	12.00% of the value	36.00% of the value	Division-VII of Part-IV of First Schedule read with R.1 of Tenth Schedule
	Sub-section 231B(2) [2] ***(see endnote)***	Up to 850 cc	Nil	Nil	Division-VII of Part-IV of First Schedule read with R.1 of Tenth Schedule

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	Sub-section 231B(2)	851cc to 1000cc	Rs. 5,000	Rs. 15,000	Division-VII of Part-IV of First Schedule read with R.1 of Tenth Schedule
	Sub-section 231B(2)	1001cc to 1300cc	Rs. 7,500	Rs. 22,500	Division-VII of Part-IV of First Schedule read with R.1 of Tenth Schedule
	Sub-section 231B(2)	1301cc to 1600cc	Rs. 12,500	Rs. 37,500	Division-VII of Part-IV of First Schedule read with R.1 of Tenth Schedule
	Sub-section 231B(2)	1601cc to 1800cc	Rs. 18,750	Rs. 56,250	Division-VII of Part-IV of First Schedule read with R.1 of Tenth Schedule
	Sub-section 231B(2)	1801cc to 2000cc	Rs. 25,000	Rs. 75,000	Division-VII of Part-IV of First Schedule read with R.1 of Tenth Schedule
	Sub-section 231B(2)	2001cc to 2500cc	Rs. 37,500	Rs. 112,500	Division-VII of Part-IV of First Schedule read with R.1 of Tenth Schedule
	Sub-section 231B(2)	2501cc to 3000cc	Rs. 50,000	Rs. 150,000	Division-VII of Part-IV of First Schedule read with R.1 of Tenth Schedule
	Sub-section 231B(2)	Above 3000cc	Rs. 62,500	Rs. 187,500	Division-VII of Part-IV of First Schedule read with R.1 of Tenth Schedule
	Sub-section 231B(2A)	Up to 1,000 cc	Rs. 100,000	Rs. 300,000	Division-VII of Part-IV of First Schedule read with R.1 of Tenth Schedule
	Sub-section 231B(2A)	1,001cc to 2,000cc	Rs. 200,000	Rs. 600,000	Division-VII of Part-IV of First Schedule read with R.1 of Tenth Schedule

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	Sub-section 231B(2A)	2,001cc and above	Rs. 400,000	Rs. 1,200,000	Division-VII of Part-IV of First Schedule read with R.1 of Tenth Schedule
231C Advance Tax on Foreign Domestic Workers	Advance tax on foreign domestic workers		Rs. 200,000/-	Rs. 400,000/-	Section 231C
233 Brokerage and Commission	Advertising agents		10.00%	20.00%	Division-II of Part-IV of First Schedule read with R.1 of Tenth Schedule
	Life insurance agents receiving less than Rs. 0.5 million per annum		8.00%	16.00%	Division-II of Part-IV of First Schedule read with R.1 of Tenth Schedule
	Persons not covered in (1) and (2) above		12.00%	24.00%	Division-II of Part-IV of First Schedule read with R.1 of Tenth Schedule
234 Tax on Motor Vehicles	Goods transport vehicles [3] ***(see endnote)***		Rs. 2.50 per kg of laden weight		Division-III of Part-IV of First Schedule read with R.10(ha) of Tenth Schedule
	Vehicles above 8,120 kg of laden weight		Rs. 1,200 per annum		Division-III of Part-IV of First Schedule read with R.10(ha) of Tenth Schedule
	Passenger transport vehicles per seat	4 or more persons but less than 10 persons	Rs. 200	Rs. 375	Division-III of Part-IV of First Schedule read with R.10(ha) of Tenth Schedule
	Passenger transport vehicles per seat	10 or more persons but less than 20 persons	Rs. 500	Rs. 750	Division-III of Part-IV of First Schedule read with R.10(ha) of Tenth Schedule
	Passenger transport vehicles per seat	20 persons or more	Rs. 1,000	Rs. 1,500	Division-III of Part-IV of First Schedule read with R.10(ha) of Tenth Schedule

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	Motor vehicles engine capacity	Up to 1000cc	Rs. 800	Rs. 1,600	Division-III of Part-IV of First Schedule read with R.10(ha) of Tenth Schedule
	Motor vehicles engine capacity	1001cc-1199cc	Rs. 1,500	Rs. 3,000	Division-III of Part-IV of First Schedule read with R.10(ha) of Tenth Schedule
	Motor vehicles engine capacity	1200cc-1299cc	Rs. 1,750	Rs. 3,500	Division-III of Part-IV of First Schedule read with R.10(ha) of Tenth Schedule
	Motor vehicles engine capacity	1300cc-1499cc	Rs. 2,500	Rs. 5,000	Division-III of Part-IV of First Schedule read with R.10(ha) of Tenth Schedule
	Motor vehicles engine capacity	1500cc-1599cc	Rs. 3,750	Rs. 7,500	Division-III of Part-IV of First Schedule read with R.10(ha) of Tenth Schedule
	Motor vehicles engine capacity	1600cc-1999cc	Rs. 4,500	Rs. 9,000	Division-III of Part-IV of First Schedule read with R.10(ha) of Tenth Schedule
	Motor vehicles engine capacity	2000cc & above	Rs. 10,000	Rs. 20,000	Division-III of Part-IV of First Schedule read with R.10(ha) of Tenth Schedule
	Motor vehicles engine capacity where motor vehicle tax is collected in lump sum	Up to 1000cc	Rs. 10,000	Rs. 20,000	Division-III of Part-IV of First Schedule read with R.10(ha) of Tenth Schedule
	Motor vehicles engine capacity where motor vehicle tax is collected in lump sum	1001-1199cc	Rs. 18,000	Rs. 36,000	Division-III of Part-IV of First Schedule read with R.10(ha) of Tenth Schedule
	Motor vehicles engine capacity where motor vehicle tax is collected in lump sum	1200-1299cc	Rs. 20,000	Rs. 40,000	Division-III of Part-IV of First Schedule read with R.10(ha) of Tenth Schedule

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Section	Ancillary Information-A	Ancillary Information-B	ATL Rates	Non-ATL Rates	Reference for Rates
	Motor vehicles engine capacity where motor vehicle tax is collected in lump sum	1300-1499cc	Rs. 30,000	Rs. 60,000	Division-III of Part-IV of First Schedule read with R.10(ha) of Tenth Schedule
	Motor vehicles engine capacity where motor vehicle tax is collected in lump sum	1500-1599cc	Rs. 45,000	Rs. 90,000	Division-III of Part-IV of First Schedule read with R.10(ha) of Tenth Schedule
	Motor vehicles engine capacity where motor vehicle tax is collected in lump sum	1600-1999cc	Rs. 60,000	Rs. 120,000	Division-III of Part-IV of First Schedule read with R.10(ha) of Tenth Schedule
	Motor vehicles engine capacity where motor vehicle tax is collected in lump sum	2000cc & above	Rs. 120,000	Rs. 240,000	Division-III of Part-IV of First Schedule read with R.10(ha) of Tenth Schedule
235 Electricity Consumption	Sub-section (1): Commercial & industrial consumers	Gross amount of bill up to Rs. 500	Rs. 0		Division-IV of Part-IV of First Schedule read with R.10(i) of Tenth Schedule
	Sub-section (1): Commercial & industrial consumers	Gross amount of bill exceeds Rs. 500 but does not exceed Rs. 20,000	10.00% of the amount		Division-IV of Part-IV of First Schedule read with R.10(i) of Tenth Schedule
	Sub-section (1): Commercial & industrial consumers	Gross amount of bill exceeds Rs. 20,000	Rs. 1,950 plus 12.00% of the amount exceeding Rs. 20,000 for commercial & Rs. 1,950 plus 5% of the amount exceeding Rs.20,000 for industrial consumers		Division-IV of Part-IV of First Schedule read with R.10(i) of Tenth Schedule
	Sub-section (1): Non-ATL domestic consumers	Monthly bill is less than Rs. 25,000	Rs. 0		Division-IV of Part-IV of First Schedule read with R.10(i) of Tenth Schedule

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Section	Ancillary Information-A	Ancillary Information-B	ATL Rates	Non-ATL Rates	Reference for Rates
	Sub-section (1): Non-ATL domestic consumers	Monthly bill is Rs. 25,000 or more	7.50%		Division-IV of Part-IV of First Schedule read with R.10(i) of Tenth Schedule
236 Telephone and Internet	In the case of a telephone subscriber (other than mobile phone subscriber) where the amount of monthly bill exceeds Rs. 1,000		10.00% of the amount of bill exceeding Rs 1,000		Division-V Part-IV of First Schedule read with R.10(l) of Tenth Schedule
	In the case of subscribers of internet, mobile telephone and pre-paid internet or telephone card	Amount of bill or sale price of prepaid internet or telephone card or sale of units through any electronic medium or whatever form	15.00% of the amount of bill or sales price		Division-V Part-IV of First Schedule read with R.10(l) of Tenth Schedule
236A Sale by Public Auction	Any property or good other than immovable property		10.00% of gross sale price	20.00% of gross sale price	Division-VIII of Part-IV of First Schedule read with R.1 of Tenth Schedule
	In case of immovable property sold by auction and sale by auction of train management services by Pakistan Railways		5.00% of gross sale price	10.00% of gross sale price	Division-VIII of Part-IV of First Schedule read with R.1 of Tenth Schedule
236C Transfer of Immovable Property	Where the gross amount of consideration received does not exceed Rs. 50 million		2.75%	11.50%	Division-X of Part-IV of First Schedule read with R.1 of Tenth Schedule
	Where the gross amount of consideration received exceeds Rs. 50 million but does not exceed Rs 100 million		2.75%	11.50%	Division-X of Part-IV of First Schedule read with R.1 of Tenth Schedule
	Where the gross amount of consideration received exceeds Rs. 100 million		2.75%	11.50%	Division-X of Part-IV of First Schedule read with R.1 of Tenth Schedule
236CB Advance Tax on Functions & Gatherings	Total amount of bill from a person arranging or holding a function		10.00%	20.00%	Division-XI of Part-IV of First Schedule read with R.1 of Tenth Schedule

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Section	Ancillary Information-A	Ancillary Information-B	ATL Rates	Non-ATL Rates	Reference for Rates
236G Sales to Distributor, Dealer & Wholesaler	Fertilizers		0.25%	0.70%	Division-XIV of Part-IV of First Schedule read with R.1, Tenth Schedule
	Other than fertilizers		0.10%	2.00%	Division-XIV of Part-IV of First Schedule read with R.1, Tenth Schedule
236H Sales to Retailers			0.50%	2.50%	Division-XV of Part-IV of First Schedule read with R.1 of Tenth Schedule
236K Purchase of Immovable Property	Where the fair market value does not exceed Rs. 50 million		1.25%	10.50%	Division-XVIII of Part-IV of First Schedule read with R.1 of Tenth Schedule
	Where the fair market value exceeds Rs. 50 million but does not exceed Rs 100 million		1.25%	14.50%	Division-XVIII of Part-IV of First Schedule read with R.1 of Tenth Schedule
	Where the fair market value exceeds Rs. 100 million		1.25%	18.50%	Division-XVIII of Part-IV of First Schedule read with R.1 of Tenth Schedule
236Y Amount Remitted Abroad	Amount remitted abroad through credit, debit or prepaid cards		0.50%	1.00%	Division-XXVII of Part-IV of First Schedule read with read with R.1 of Tenth Schedule
236Z Bonus Shares Issued by Companies	Bonus shares issued by companies		10.00%	20.00%	Section 236Z read with R.1, Tenth Schedule

ENDNOTES

Disclaimer: *This Withholding Tax Rates Card is an effort to facilitate taxpayers, withholding agents and other stakeholders. The original statute (Income Tax Ordinance, 2001, as amended) shall always prevail in case of any contradiction/error herein. The Card may not be produced as a legal document before any court of law / legal forum nor can it be used for any statutory proceedings.*

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Section	Ancillary Information-A	Ancillary Information-B	ATL Rates	Non-ATL Rates	Reference for Rates

[1] **Special provisions in the First Schedule, Part-IV, Division-VII (clause 1) for rates against sections 231B(1) & 231B(3):**
Provided that the value for the purpose of 2[ ] of the above Table shall be in case of motor vehicle –
(i) imported in Pakistan, the import value assessed by the Customs authorities as increased by customs duty, federal excise duty and sales tax payable at import stage;
(ii) manufactured or assembled locally in Pakistan, the invoice value inclusive of all duties and taxes; or
(iii) auctioned, the auction value inclusive of all duties and taxes:
Provided further that in cases where engine capacity is not applicable and the value of vehicle is Rupees five million or more, the rate of tax collectible shall be 3% of the import value as increased by customs duty, sales tax and federal excise duty in case of imported vehicles or invoice value in case of locally manufactured or assembled vehicles.

[2] **Special provisions in the First Schedule, Part-IV, Division-VII (clause 2) for rates against section 231B(2):**
Provided that where the engine capacity is not applicable and value of vehicle is Rupees five million or more, the rate of tax collectible shall be Rupees twenty thousand;
Provided further that the rate of tax to be collected under this clause shall be reduced by ten percent each year from the date of first registration in Pakistan.

[3] **Special provisions for rates against section 234:**
As per sub-rule (ha) of Tenth Schedule, tax collected under section 234 during the period starting from the date of commencement of Tax Laws (Second Amendment) Ordinance, 2022 and ending on the 30th day of June 2023 in respect of goods transport and passenger transport vehicle shall not be increased by hundred percent.