GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE

Islamabad, the 17th September, 2008

NOTIFICATION

(Income Tax)

S. R. O. 998 (I)/2008.- In exercise of the powers conferred by sub-section (1) of section 237 of the Income Tax Ordinance, 2001(XLIX of 2001), the Federal Board of Revenue is pleased to direct that the following further amendments shall be made in the Income Tax Rules, 2002, the same having previously been published as required by sub-section (3) of the said section, namely:-

In the aforesaid Rules, in the Second Schedule, for "Part X", the following shall be substituted, namely:-

Part X
Monthly Statement of Collection or Deduction of Income Tax
Section 165 (2)
[See rule 44(2)]

Page No. ____ of ________

Year ________________ Month ________________________

Particulars of withholding agent/payer/collector

LTU/RTO ________________________

NTN/ FTN ____________________

Address : ____ (in block letters

Name of Withholding Agent ____

Telephone:________________ Fax:________________________ E-Mail ______________________________

Details of payment etc. where tax has been collected, deducted, short deducted or not deducted at source

	Particulars of Person from whom tax collected/ deducted				Particulars of Payment Made						Particulars of Tax Paid			Reasons, if Tax Not Collected/ Deducted			
	Taxpayer Id.														Exemption Certificate		
Sr.	ID Type	CNIC/NTN/ Phone/ Mobile Number/PP	Name	Address	Nature of Payment etc.	Payment Section Code	Date of Payment dd/mm/yyyy	Value/ Amount on which tax collectabl or deductable	Rate of Tax (%)	Amount of Tax Collected or Deducted	Amount of Tax Deposited	Date of Tax Deposit dd/mm/yyyy	CPR Number	Section of Law	Number	Date	Issuing Authority
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
									TOTAL								

(2) Taxpayer Id. N => NTN, C=> CNIC, P => Passport No. (only for Non-Residents), T => Telephone/Mobile Phone No.

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I, ____________________________holder of CNIC No_______________________ in my capacity as Self / Member or Partner of Association of Persons / Principal Officer / Trustee / Representative of the Withholding Agent named above (tick the relavent) do hereby solemnly declare that to the best of my knowledge and belief the information given in this Statement is correct, complete and in accordance with the provisions of the Income Tax Ordinance, 2001 and Income Tax Rules, 2002. I further certifiy that the amount of chargeable salary indicated against each employee has been determined / calculated, keeping in view the provisions of the Income Tax Ordinance 2001 and Income Tax Rules, 2002.

Date ________________ (dd/mm/yyyy)

Signature

DIRECT TAXES

WITHHOLDING TAXES

TAX RATE CARD - TAX YEAR 2008

Nature of Payment	Payment Section Code	Description		Rate	Section
Imports	14801	148-Import of goods @ 6%		2%	148
	14802	148-Import of capital goods @ 1% (Clause 13G, 2nd Schedule)		1%	148
	14803	148-Import of scrap/stationery items @ 2% (Clause 13H, 2nd Schedule)	omitted by Finance Act 2008	-	148
	14804	148-Import of Edible oil @ 3% (Clasue 13, 2nd Schedule)		3%	148
Salary	14901	149-Salary - Federal		As per Rates	149
	14902	149-Salary - Govt. Employees (Other than Federal)			149
	14903	149-Salary - Others			149
Dividend	15001	150-Dividend paid to public companies, insurance companies and resident companies		10%	150
	15002	150-Dividend paid to non-resident companies		7.50%	150
	15003	150-Dividend paid to others		7.50%	150
	15004	150-Dividend at reduced rate @ 7.5%		7.50%	150
Profit on Debt	15101	151(1)(a)-Profit on debt paid or credited to a resident person on schemes of National Savings and P.O Saving Accounts		10%	151(1)(a)
	15102	Profit on debt paid or credited to a resident person on account of deposit with a banking company or financial institution		10%	151(1)(b)
	15103	Profit on debt paid or credited to a resident person on secirities of Federal or Provincial Government or a local authority		10%	151(1)(c)
	15104	Profit on debt paid or credited to a resident person on any bond, certificate, debenture, security or any other instrument by a banking company, financial institution, company incorporated under Companies Ordinance, 1984, or a finance society		10%	151(1)(d)
Payments to Non-Resident	15201	Payment to non-resident person on account of royalty or fee for technical services		15%	152(1)
	15202	Payment to a non-resident on account of a contract or sub-contract under a construction, assembly or installation project in Pakistan, including a contract for supply of supervisory activities in relation to such project	(Div.II, Pt.III, 1st Sch.)	6%	152(1A)(a)
	15203	Payment to a non-resident on account of any other contract for construction or services rendered relating thereto	(Div.II, Pt.III, 1st Sch.)	6%	152(1A)(b)
	15204	Payment to a non-resident person on account of contract for advertisement services rendered by TV Satellite Channels	(Div.II, Pt.III, 1st Sch.)	6%	152(1A)(c)
	15205	Payment to a non-resident person or any other account including profit on debt but excluding those covered U/s 152(3)		30%	152(2)
Payments of Goods and Services	15301	Payment to a resident person or a PE of a non-resident on account of sale of goods @ 1.5%		1.50%	153(1)(a)
	15302	Payment to a resident person or a PE of a non-resident on account of sale of goods @ 3.5%		3.50%	153(1)(a)
	15303	Payment to a resident person or a PE of a non-resident on account of services rendered or provided			153(1)(b)
	15304	Payment to a resident person or a PE of a non-resident on account of execution of a contract, other than contract for sale of goods or services rendered or provided		6%	153(1)(c)
	15305	Payment to a resident person or a PE of a non-resident on account of rendering of or providing of services of stitching, dyeing, printing, embriodery washing, sizing and weaving		0.50%	153(1A)
Exports	15401	Realization of proceeds of exports of goods @ 1%,	(Div.IV Pt. III, 1st Sch.)	1%	154(1)
	15402	Realization of proceeds of exports of goods @ 1%,	(Div. IV, Pt.III, 1st Sch.)	1%	154(1)
	15403	Realization of proceeds of exports of goods @ 1%,	(Div. IV, Pt. III, 1st Sch.)	1%	154(1)
	15404	Realization of proceeds of exports of goods @ 1%,	(Div. IV, Pt. III, 1st Sch.)	1%	154(1)
	15405	Realization of indenting commission in foreign exchange on imports @ 5%	(Div. IV, Pt. III, 1st Sch.)	5%	154(2)
	15406	Realization of indenting commission in foreign exchange on exports @ applicable to exports	(Div.IV, Pt.III, 1st Sch.)	1%	154(2)
	15407	Realization of proceeds of sale of goods to an exporter under an inland back-to-back letter of credit etc.	(Div. IV, Pt.III, 1st Sch.)	1%	154(3)
	15408	Export of goods by an industrial undertaking located in an export processing zone	(Div.IV, Pt. III, 1st Sch.)	1%	154(3A)
	15409	Payment against sale of goods by an indirect exporter to a direct exporter or an export house registered under DTRE Rules, 2001		1%	154(3B)
Property Income	15501	Payment of rent of immovable property	Various slab rates	slab rates	155
Prizes & Winnings	15601	Payment of prize on prize bond @ 10%		10%	156
	15602	Payment of winnings from a raffle, lottery, cross-word puzzle or quiz; and prize offered by companies for promotion of sale @ 20%		20%	156
	15603	Payment of commission on petroleum products of petrol pump operators @ 10%		10%	156A
	15604	Withdrawal from pension fund as per section 12(6)	Average Rate of Tax of preceding 03 Years		156B
Cash Withdrawal	23101	Cash withdrawal from banks		0.30%	231A
Purchase of Motor Cars	**23102**	**Purchase of Motor Cars**	**Slab Rates Div III Part IV first schedule**		**231(B)**
Borkerage and Commission	23301	Payment of brokerage or commission @ 10%		10%	233
	23302	Payment of commission (advertising agents) @ 5%		5%	233
Stock Exchange	23303	On value of shares purchased or sold by a member of a stock exchange in lieu of its commission income @ 0.01%		0.01%	233A(1)(a)/(b)
	23304	On value of shares traded by a person through a member of a stock exchange @ 0.01%		0.01%	233A(1)(c)
	23305	On financing of CFS (badla) in shares business @ 10%		10%	233A(1)(d)
Transport Business	23401	Alongwith motor vehicle tax - Goods Transport Vehicles as per Division III Part-IV of First Schedule		Slab Rates	234
	23402	Alongwith motor vehicle tax - Passanger Transport Vehicles as per Division III Part-IV of First Schedule			234
	23403	Alongwith motor vehicle tax - Other Private Vehicles as per Division III Part-IV of First Schedule			234
CNG Stations	23405	CNG Station		4%	234(A)
Electricty Consumption	23501	Alongwith electricity consumption bills	Slab Rates Div IV Part IV of first schedule	10%	235
Phone Users	23601	Telephone subscribers (other than Mobile Phone subscribers)	Where bill is above one thousand	10%	236
	23602	Mobile phone subscribers including pre-paid card users		10%	236

3. This notification shall take immediate effect.

[1(39) DG.WHT/2008]

(IRFAN NADEEM)
Member (Direct Taxes)/
Additional Secretary