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Tax Card

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Disclaimer

This Withholding Tax Rates Card is just an effort to have a ready reference for facilitating all the Stakeholders of the Withholding Tax Regime.

The original statute Income Tax Ordinance, 2001, as amended shall always prevail in case of any contradiction/error. This card shall never 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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Small Medium Enterprises

Section-2(59A), 100E, 14TH Schedule

SR	NORMAL TAX REGIME	TAX RATE
1	Where annual business turnover does not exceed Rs. 100 Million	7.5% of Taxable Income
2	Where annual business turnover exceeds Rs. 100 Million but does not exceeds 250 Million	15% of Taxable Income

SR	FINAL TAX REGIME	TAX RATE
1	Where annual business turnover does not exceed Rs. 100 Million	0.25% of Taxable Income
2	Where annual business turnover exceeds Rs. 100 Million but does not exceeds 250 Million	0.5% of Taxable Income

Taxation Status

- A Person who is engaged in Manufacturing whose Annual Turnover is up to 250M and registered on FBR Portal or SMEDA Portal.
- Any of the options once adopted shall be irrevocable for 3 years.
- Export Proceeds shall be taxed on FTR Basis.
- Section 214C/177 of Audit shall not be applicable to FTR Option.
- The Tax deducted under section 153 will adjustable in both cases.

Super Tax

Section-4C, Division-II, Part I of First Schedule

SR	INCOME UNDER SECTION 4C (ON HIGH EARNING PERSONS)	TAX RATE
1	Where income does not exceed Rs. 150 million	0% of the income
2	Where income exceeds Rs. 150 million but does not exceed Rs. 200 million	1% of the income
3	Where income exceeds Rs. 200 million but does not exceed Rs. 250 million	2% of the income
4	Where income exceeds Rs. 250 million but does not exceed Rs. 300 million	3% of the income
5	Where income exceeds Rs. 300 million but does not exceed Rs. 350 million	4% of the income:
6	Where income exceeds Rs. 350 million but does not exceed Rs. 400 million	6% of the income
7	Where income exceeds Rs. 400 million but does not exceed Rs. 500 million	8% of the income
8	Where income exceeds Rs. 500 million	10% of the income
9	<ul style="list-style-type: none">• Banking Companies (For Tax Year 2023)	10% where the income exceeds Rs. 300 million

ROI in Sukuks

Section-5AA, First Schedule, Part-I, Division-IIIB

SR	DESCRIPTION	RATE
Interest on Investment in Sukuks from a Sukuk Holder		
A	Company	25%
B	Individual or AOP, Return on Investment > 1 Million	12.5%
C	Individual or AOP, Return on Investment < 1 Million	10%

Rate of Tax on Certain Payments

Section-6, First Schedule, Part-I, Division-IV

SR	DESCRIPTION	RATE
1	In case of Royalty or Fee for Technical Services	15%
2	In any other case	10%

Shipping/Air Transport

Section-7, First Schedule, Part-I, Division-V

SR	DESCRIPTION	RATE
1	In case of Shipping Companies	8% of the gross amount received or receivable
2	In case of air transport income	3% of the gross amount received or receivable

Profit on Debt not exceeding 5M

Section-7B, First Schedule, Part-I, Division-III A

SR	DIVIDEND	TAX RATE
1	If profit on Debt Does not exceed 5M	15%

Note:

Profit on debt exceeding 5M has been excluded from 7B and to be taxed under normal tax regime, Previously limit was 36M

Persons not appearing in the 'Active Taxpayers' List

The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule)

Tax on Builders

Section-7C, Division-VIII A, Part I of First Schedule

A		TAX RATE
KARACHI, LAHORE & ISLAMABAD (RESIDENTIAL BUILDINGS AREA - SQ. FT)		
1	Up to 750	20/Sq. Ft
2	751 to 1500	40/Sq. Ft
3	1501 & more	70/Sq. Ft
B		TAX RATE
HYDERABAD, SUKKUR, MULTAN, FAISALABAD, RAWALPINDI, GUJRANWALA, SAHIWAL, PESHAWAR, MARDAN, ABBOTTABAD & QUETTA (RESIDENTIAL BUILDINGS AREA - SQ. FT)		
1	Up to 750	15/Sq. Ft
2	751 to 1500	35/Sq. Ft
3	1501 & more	55/Sq. Ft
C		TAX RATE
URBAN AREAS NOT SPECIFIED IN A AND B (RESIDENTIAL BUILDINGS AREA - SQ. FT)		
1	Up to 750	10/Sq. Ft
2	751 to 1500	25/Sq. Ft
3	1501 & more	35/Sq. Ft
SR	COMMERCIAL BUILDINGS	TAX RATE
1	For All Commercial Buildings	210/Sq. Ft

Tax on Developers

Section-7C, Division-VIII B, Part I of First Schedule

A		TAX RATE
KARACHI, LAHORE & ISLAMABAD (RESIDENTIAL PLOTS AREA - SQ. YD)		
1	Up to 120	20/Sq. Yd
2	121 to 200	40/Sq. Yd
3	201 & more	70/Sq. Yd
B		TAX RATE
HYDERABAD, SUKKUR, MULTAN, FAISALABAD, RAWALPINDI, GUJRANWALA, SAHIWAL, PESHAWAR, MARDAN, ABBOTTABAD & QUETTA (RESIDENTIAL PLOTS AREA - SQ. YD)		
1	Up to 120	15/Sq. Yd
2	121 to 200	35/Sq. Yd
3	201 & more	55/Sq. Yd
C		TAX RATE
URBAN AREAS NOT SPECIFIED IN A AND B (RESIDENTIAL PLOTS AREA - SQ. YD)		
1	Up to 120	10/Sq. Yd
2	121 to 200	25/Sq. Yd
3	201 & more	35/Sq. Yd
SR	COMMERCIAL PLOTS	TAX RATE
1	For All Commercial Plots	210/Sq. Yd

Capital Gains on Disposal

Section-37A, Division-VII, Part I of First Schedule

S R	HOLDING PERIOD	RATE OF TAX ON DISPOSAL OF SECURITIES ACQUIRED BETWEEN 1ST DAY OF JULY, 2022 AND 30TH JUNE, 2024 (BOTH DATES INCLUSIVE)	RATE OF TAX ON DISPOSAL OF SECURITIES ACQUIRED ON OR AFTER 1ST DAY OF JULY, 2024
1	Less than one year	15%	15% for persons appearing on the Active Taxpayers' List on the date of acquisition and the date of disposal of securities
2	One year to Two years	12.5%	
3	Two years to Three years	10%	
4	Three years to Four years	7.5%	
5	Four years to Five years	5%	
6	Five to Six years	2.5%	
7	Exceeds Six year	0%	
8	Future commodity contracts entered by members of PMX	5%	5%

Note:

- the rate of 0% tax shall be charged on capital gain arising on disposal where the securities are acquired before the first day of July, 2013
- the rate of 12.5% tax shall be charged on capital gain arising on disposal where the securities are acquired on or after the first day of July, 2013 but on or before the 30th day of June, 2022

Capital Gains on Disposal

Section-37A, Division-VIII, Part I of First Schedule

Provided further that a mutual fund or a collective investment scheme or a REIT scheme shall deduct Capital Gains Tax at the rates as specified below,

SR	CATEGORY	RATE
1	Individual and association of persons	15% for stock funds 15% for other funds
2	Company	15% for stock funds 25% for other funds

Capital Gains on Disposal

Section-37 (1A), Division-VIII, Part I of First Schedule

SR	CAPITAL GAINS ON DISPOSAL OF IMMOVEABLE PROPERTY	OPEN PLOTS	CONSTRUCTED PROPERTY	FLATS
1	Less than one year	15%	15%	15%
2	One year to Two years	12.5%	10%	7.5
3	Two years to Three years	10%	7.5%	0%
4	Three years to Four years	7.5%	5%	0%
5	Four years to Five years	5%	0%	0%
6	Five to Six years	2.5%	0%	0%
7	Exceeds Six year	0%	0%	0%

Minimum Turnover Tax

Section-113, Division-IX, Part I of First Schedule

SR	PERSON(S)	FILER / NONFILER
1	MINIMUM TURNOVER FOR Companies	1.25% of turnover
2	MINIMUM TURNOVER TAX for Ind. & AOPs (annual turnover Rs. 10Million or more)	1.25% of turnover
3	In case of SSGPL, SNGPL, PIAC & Poultry Industry	0.75% of turnover
4	Motorcycle dealers, Oil Refineries, Oil Marketing Companies	0.5% of turnover
5	Distributors of Pharmaceuticals, FMCG, Cigrattes, Flour Milling, Petroleum Agents & Distributors, Rice Mills & Dealers, Tier-1 Retailers of FMCG, Persons through e-commerce running online market place u/s 2(38B), Persons engaged in sale/purchases of used vehicles	0.5% of turnover

Advance Tax on Imports

Section-148, Part II of First Schedule

SR	COLLECTED BY THE COLLECTOR OF CUSTOMS FROM PERSON(S)	TAX RATE
1	Persons importing goods classified in Part I of the Twelfth Schedule	1% of the import value as increased by customs-duty, sales tax and federal excise duty
2	Persons importing goods classified in Part II of the Twelfth Schedule	2% of the import value as increased by customs duty, sales tax and federal excise duty and 3.5% of the import value as increased by customs duty, sales tax and federal excise duty in case of commercial importer.
3	Persons importing goods classified in Part III of the Twelfth Schedule	5.5% of the import value as increased by customs-duty, sales tax and federal excise duty and 6% of the import value as increased by customs duty sales tax and federal excise duty in case of a commercial importer.
4	Manufactures covered under S.R.O. 1125/2011	1%
5	Persons importing finished pharmaceutical that are not manufactured in Pakistan, as certified by DRAP	4%

Advance Tax on Imports

Section-148, Part II of First Schedule

6	Importers of CKD kits of electric vehicles for small cars/SUVs with 50kwh battery or below & LCVs with 150kwh battery or below shall be	1%
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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).

Advance Tax on Imports

Section-148, Part II of First Schedule

SR	C & F VALUE OF MOBILE PHONE (IN US DOLLAR)	IN CBU CONDITION PCT HEADING 8517.1219	IN CKD/SKD CONDITION UNDER PCT HEADING 8517.1211
1	Up to 30 except smart phones	70	0
2	Exceeding 30 and up to 100 and smart phones up to 100	100	0
3	Exceeding 100 and up to 200	930	0
4	Exceeding 200 and up to 350	970	0
5	Exceeding 350 and up to 500	5,000	3,000
6	Exceeding 500 and up to 700	11,500	5,200

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).

Salaried Individual

Section-149, Division-I, Part I of First Schedule

SR	TAXABLE INCOME	TAX RATE
1	Up to 600,000	0%
2	600,000 TO 1,200,000	5% of the amount exceeding Rs. 600,000
3	1,200,001 TO 2,200,000	Rs. 30,000 + 15% of the amount exceeding Rs. 1,200,000
4	2,200,001 TO 3,200,000	Rs. 180,000 + 25% of the amount exceeding Rs. 2,200,000
5	3,200,001 TO 4,100,000	Rs. 430,000 + 30% of the amount exceeding Rs. 3,200,000
6	ABOVE 4,100,000	Rs. 700,000 + 35% of the amount exceeding Rs. 4,100,000

Who will deduct the Withholding Tax

Person responsible for paying salary to the employee

From Whom & When

From Employee at the time the salary is actually paid.

Time of deposit

Federal / Provincial Gov - Day of Payment - Rule 43(a)
Others - within 7 days of weekend - Rule 43(b)

Taxation Status

Adjustable - Where Salary Income exceeds 75% of Total Taxable Income.

Business Individual & AOP

Section-149, Division-I, Part I of First Schedule

SR	TAXABLE INCOME	TAX RATE
1	Up to 600,000	0%
2	600,000 TO 1,200,000	15% of the amount exceeding Rs. 600,000
3	1,200,001 TO 1,600,000	Rs. 90,000 + 20% of the amount exceeding Rs. 1,200,000
4	1,600,001 TO 3,200,000	Rs. 170,000 + 30% of the amount exceeding Rs. 1,600,000
5	3,200,001 TO 5,600,000	Rs. 650,000 + 40% of the amount exceeding Rs. 3,200,000
6	exceeding 5,600,000	Rs. 1,610,000 + 45% of the amount exceeding Rs. 5,600,000

Taxation Status

Where the income of an individual chargeable under the head "salary" does not exceeds 75% of his taxable income

Companies

Division-II, Part I of First Schedule

SR	TAXABLE INCOME	TAX RATE
1	Small Company (A Company which is registered on or after July 2005 & whose Capital is up to 50M, Employees up to 250 and Turnover up to 250M)	20%
2	Public and Private Company	29%
3	Banking Company	39%
4	Alternate Corporate Tax	17%
5	Modaraba	25%

Dividend Income

Section-150, Division-III, Part I of First Schedule

SR	DIVIDEND	COMPANY FILER	COMPANY NON-FILER
1	Power Generation *Subject to implementation of purchase agreements	7.50%	15%
2	Cash Dividend	15%	30%
3	Special Dividend (Shares of group COmpany)	15%	30%
4	Mutual Funds: Stock Funds	15%	30%
5	Mutual Funds: Money Market Fund / Income Fund	25%	50%
6	REIT, Modarba or any other collective scheme	15%	30%
7	Exempt Company or Non tax payable Companies	25%	50%

Who will deduct the Withholding Tax

Every Person Paying Dividend

From Whom & When

Recipients of dividend at the time the dividend is actually paid.

Time of deposit

Federal / provincial Gov - on the day the tax is deducted.

Other than Federal / Provincial Gov - within 7 days from the end of each weekend.

Profit on Debt

Section-151(1)(a)

SR	PROFIT ON DEBT	FILER	NON-FILER
1	The rate of tax to be deducted under section 151	15%	35%

Who will deduct the Withholding Tax

Every Person Paying Dividend

From Whom & When

Recipients of dividend at the time the dividend is actually paid.

Time of deposit

Federal / provincial Gov - on the day the tax is deducted.

Other than Federal / Provincial Gov - within 7 days from the end of each weekend.

Payments to NonResidents

Section-152, Part II, Division IB of First Schedule

SR	PAYMENTS TO NON-RESIDENTS	TAX RATE
1	Royalty or Fee for technical services paid to nonresident	15%
2	Payment for construction/advertisement contracts	7%
3	Fee for offshore digital and other specified services	10%
4	Insurance premium or reinsurance premium	5%
5	Advertisement services relaying from outside Pakistan	10%
6	Capital Gains SCRA, FCVA, NRVA	10%
7	Amount other than above	20%
8	Payment to PE of a non-resident company for sale of goods	4%
9	Payment to PE of a non-resident non-company for sale of goods	4.5%
10	Payment to PE of a non-resident person for contracts	8%
11	Payment to PE of a non-resident sportsperson	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).

Payments to NonResidents

Section-152, Part II, Division IB of First Schedule

SR	PAYMENTS TO NON-RESIDENTS	TAX RATE
12	<ul style="list-style-type: none"> • 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 • Tracking Services • Advertising services (other than print or electronic media) • Share registrar services • Engineering services • Car Rental services • Building maintenance services • Services rendered by Pakistan Stock Exchange Limited • Pakistan Mercantile Exchange Limited inspection & Certification • Testing and Training Services [oilfield services] 	4%
13	<p>In cases other than above serial No. 12 In case of a company</p>	9%
14	<p>In cases other than above serial No. 12 In other case</p>	11%

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).

Payments for Goods/Services

Section-153, Part III, Division III of First Schedule

S R	PAYMENTS TO RESIDENTS FOR GOODS	FILER	NON FILER
1	SALE of Rice, Cotton Seed & Edible Oil	1.5%	3%
2	SALE of Goods (by Companies)	5%	10%
3	SALE of Goods by Non-Company	5.5%	11%

S R	PAYMENTS TO RESIDENTS FOR SERVICES	FILER	NON FILER
1	Advertisement services of print and electronic media by a company	1.5%	3%
2	Exporter making payment for stitching, dying, printing, embroidery, washing, weaving and sizing	1%	2%
3	CONTRACTS (Companies)	7.5%	15%
4	Execution of contracts by non-Companies	8%	16%

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).

Payments for Goods/Services

Section-153, Part III, Division III of First Schedule

SR	PAYMENTS TO RESIDENTS FOR SERVICES	TAX RATE
5	<ul style="list-style-type: none"> • 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 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 PTA • Telecommunication infrastructure (tower) services • Car rental services • Building maintenance services • Services rendered by Pakistan Stock Exchange Limited • Pakistan Mercantile Exchange Limited, inspection, certification, • Testing and training services, oilfield services • Telecommunication services • Collateral management services • Travel and tour services • RIET management services • Services rendered by National Clearing Company of Pakistan Limited. 	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).

Payments for Goods/Services

Section-153, Part III, Division III of First Schedule

SR	PAYMENTS TO RESIDENTS FOR SERVICES	FILER	NON-FILER
6	Service provided by Companies	9%	18%
7	Service provided by Non-Companies	11%	22%

Exports

Section-154, Part III, Division IV/IVA of First Schedule

SR	SECTION 154 PAYMENT FOR EXPORT OF SERVICES	TAX RATE
1	Realization of export proceeds [exemption to cooking oil or vegetable ghee exported to Afghanistan if Tax u/s 148 is paid]	1%
2	Inland back to back LC by exporter on sale goods under an arrangement prescribed by FBR	
3	Export of goods by EPZ units	
4	Payment for a firm contract by direct exporters reg. under DTRE Rules 2001, to indirect exporters	

SR	SECTION 154A PAYMENT FOR EXPORT OF SERVICES	TAX RATE
1	Exports proceeds of computer software or IT services or IT-enabled services by persons registered with Pakistan Software Export Board.	0.25% of the proceeds
2	Any other case(Section-154A)	1% of the proceeds

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).

Note:

Provided that in case of immovable property sold by auction, the rate of collection of tax under this section shall be 5% of the gross sale price.

Income From Property

Section-155, Part III, Division V of First Schedule

SR	PAYMENTS TO INDIVIDUALS	TAX RATE
1	Where the gross amount of rent does not exceed Rs. 300,000.	Nil
2	Where the gross amount of rent exceeds Rs. 300,000 but does not exceed Rs. 600,000	5% of the gross amount exceeding Rs.300,000.
3	Where the gross amount of rent exceeds Rs. 600,000 but does not exceed Rs. 2,000,000	Rs.15,000 plus 10% of the gross amount exceeding Rs.600,000.
4	Where the gross amount of rent exceeds Rs. 2,000,000.	Rs.155,000 plus 25% of the gross amount exceeding Rs.2,000,000.
5	Rate of WHT for Companies	15% of the gross amount of rent

WHT Agent

Every Company, Individual or AOP paying rent Rs.1,500,000 or more during the year

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).

Prizes/Winnings & Petroleum

Section 156 & 156A, First Schedule, Part III, Division VI

SR	DESCRIPTION	TAX RATE
1	The rate of tax to be deducted under section 156 on a prize on prize bond or cross-word puzzle shall be	15% of the Gross amount paid
2	The rate of tax to be deducted under section 156 on winnings from a raffle, lottery, prize on winning a quiz, prize offered by a company for promotion of sale	20% of the Gross amount paid

SR	DESCRIPTION	TAX RATE
1	Rate of collection of tax under section 156A shall be	12% of the amount of payment

Cash withdrawals from Bank

Section 231AB, First Schedule, Part IV

SR	DESCRIPTION	RATE FOR PERSONS NOT APPEARING ON ATL
1	Cash withdrawals exceeding Rs 50,000 per day on aggregate basis from a person whose name is not appearing in the active taxpayers' list	0.6%

Purchase of Motor Vehicles

Section 231B, First Schedule, Part IV, Division VII

SR	DESCRIPTION	RATE
Under sub-section (1) & (3)		
1	Up to 850cc	0.5% of the value
2	851cc to 1000cc	1% of the value
3	1001cc to 1300cc	1.5% of the value
4	1301cc to 1600cc	2% of the value
5	1601cc to 1800cc	3% of the value
6	1801cc to 2000cc	5% of the value
7	2001cc to 2500cc	7% of the value
8	2501cc to 3000cc	9% of the value
9	Above 3000cc	12% of the value

Note

- 100% increase in amount of Tax in case person is not appearing on the Active Taxpayer's List (ATL)
- Engine capacity is not applicable/ value of vehicle is 5 million or more (Imported vehicle/ Locally Manufactured or assembled)

Purchase of Motor Vehicles

Section 231B, First Schedule, Part IV, Division VII

SR	DESCRIPTION	RATE
Under sub-section (2)		
1	Up to 850cc	-
2	851cc to 1000cc	Rs 5,000
3	1001cc to 1300cc	Rs 7,500
4	1301cc to 1600cc	Rs 12,500
5	1601cc to 1800cc	Rs 18,750
6	1801cc to 2000cc	Rs 25,000
7	2001cc to 2500cc	Rs 37,500
8	2501cc to 3000cc	Rs 50,000
9	Above 3000cc	Rs 62,500

Notes

- Engine Capacity is not applicable/ value of vehicle is 5 Million or more
- *Tax rate reduced by 10% for each year from the 1st registration

Purchase of Motor Vehicles

Section 231B, First Schedule, Part IV, Division VII

SR	DESCRIPTION	RATE
Under sub-section (2A)		
1	Up to 1000CC	Rs 100,000
2	1001CC to 2000CC	Rs 200,000
3	2001CC and above	Rs 400,000

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).

Foreign Domestic Workers

Section 231C

SR	DESCRIPTION	RATE
1	From the agency, sponsor or the person employing the services of such foreign national	Rs 200,000
2	1001CC to 2000CC	Rs 200,000

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).

Brokerage & Commission

Section-233, Division II, Part IV of the First Schedule

SR	DETAILS	FILER	NON-FILER
1	Advertising Agents	10%	20%
2	Life Insurance Agents where commission received is less than Rs.0.5 million per annum	8%	16%
3	Others	16%	24%

Notes:

Above rates shall be increased by 100% for the persons not appearing in ATL as per 10th Schedule inserted through Finance Act 2019.

Tax on Motor Vehicles

Section-234, First Schedule, Part IV, Division IIA

MOTOR VEHICLES (OTHER THAN PASSENGER TRANSPORT VEHICLES PLYING FOR HIRE)	
ENGINE CAPACITY	RATE
Up to 1,000cc	Rs 800
1,001cc to 1,199cc	Rs 1500
1,200cc to 1,299cc	Rs 1750
1,300cc to 1,499cc	Rs 2,500
1,500cc to 1,599cc	Rs 3,750
1,600cc to 1,999cc	Rs 4,500
2,000cc and above	Rs 10,000

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).

Tax on Motor Vehicles

Section-234, First Schedule, Part IV, Division IIA

SR	DESCRIPTION	TAX RATE
1	Goods transport vehicles	Rs. 2.5/kg of laden weight
2	Vehicles above 8,120 kg of laden weight	Rs. 1,200 per annum

PASSENGER TRANSPORT VEHICLE PLYING FOR HIRE PER SEAT		
CAPACITY	RS PER SEAT PER ANNUM NON-AIR CONDITIONED	RS PER SEAT PER ANNUM AIR CONDITIONED
4 or more persons but less than 10 persons	500	1000
10 or more persons but less than 20 persons	1500	2000
20 persons or more	2500	4000

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).

Electricity Consumption

Section 235, First Schedule, Part IV, Division IV

SR	GROSS AMOUNT OF BILL (COMMERCIAL & INDUSTRIAL CONSUMERS)	TAX RATE
1	upto Rs. 500	Rs. 0
2	exceeds Rs. 500 but does not exceed Rs. 20,000	10% of the amount
3	exceeds Rs.20,000	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

SR	GROSS AMOUNT OF BILL (FOR DOMESTIC CONSUMERS)	TAX RATE
1	Less than Rs 25,000	Rs. 0
2	Exceeds Rs 25,000	7.5% of the amount

Electricity Consumption

Section 235, First Schedule, Part IV, Division IV

SR	GROSS AMOUNT OF BILL (FOR DOMESTIC CONSUMERS)	TAX RATE
1	Where the amount does not exceed Rs. 30,000	Rs 3,000
2	Where the amount exceeds Rs. 30,000 but does not exceed Rs. 50,000	Rs 5,000
3	Where the amount exceeds Rs. 50,000 but does not exceed Rs. 100,000	Rs 10,000
4	Retailers and service providers as notified by the Board in the income tax general order	Up to Rs 200,000

Note:

No change in Tax Rates in case person is not appearing on the Active Taxpayer's List (ATL)

Telephone & Internet

Section 236, First Schedule, Part IV, Division V

SR	DESCRIPTION	TAX RATE
1	In the case of a telephone subscriber (other than mobile phone subscriber) where the amount of monthly bill exceeds Rs. 1,000	10% of the exceeding amount of bill
2	In the case of subscriber of internet, mobile telephone and pre-paid internet or telephone card	15% 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

Note:

Provided that in the case of persons mentioned in income tax general order issued under section 114B, the rate of collection of tax shall be 75% of the amount of bill or sale price of internet pre-paid card or prepaid telephone card or sale of units to any electronic medium or whatever form

Advance tax at the time of sale by auction.

Section-236A (Sale/Purchase of Property)

SR	SECTION-236A	TAX RATE
1	Any property or good other than immovable property	10% of Gross Sale Price
2	In case of Immovable property sold by auction and sale by auction of train management services by Pakistan Railways	5% of Gross Sale Price

Advance Tax on sale or purchase of immovable Property

Section-236C&K (Sale/Purchase of Property)

SR	SALE OF PROPERTY-236C	PERSONS APPERARING IN ATL	PERSONS NOT APPERARING IN ATL
1	up to 50 Million	3%	6%
2	50 Million to 100 Million	3.5%	7%
3	100 Million & above	4%	8%

SR	PURCHASE OF PROPERTY-236K	PERSONS APPERARING IN ATL	PERSONS NOT APPERARING IN ATL
1	up to 50 Million	3%	10.5%
2	50 Million to 100 Million	3.5%	7%
3	100 Million & above	4%	8%

Advance tax on sales to distributors, dealers and wholesalers & retailers

Section-236G & 236H (Retailer & Distributors)

SR	SECTION-236G(ADVANCE TAX)	FILER
1	Fertilizers (ATL in Sales Tax Act, 1990 and Income Tax Ordinance, 2001)	0.7%
2	Other than Fertilizer	0.10%

Note:

- Provided that the rate of advance tax on sale to distributors, dealers or wholesalers of fertilizer shall be 0.25%, if they are already appearing on both the Active Taxpayers' Lists issued under the provisions of the Sales Tax Act, 1990 and the Income Tax Ordinance, 2001
- In case of persons not appearing in the active taxpayers' list 2% of the gross amount of sale to distributors, dealers or wholesalers other than sale of fertilizer.

SR	SECTION-236H(ADVANCE TAX)	FILER
1	Sales to Retailers/Wholesalers by Distributors/Dealers	0.5%

Note:

In case of persons not appearing in the active taxpayers' list 2.5% of the gross amount of sale to distributors, dealers or wholesalers other than sale of fertilizer.

Advance tax on TV plays and advertisements

Section-236CA & 236CB First Schedule, Part-IV, Division XA

SR	SECTION-236CA	TAX RATE
1	Foreign-produced TV drama serial or play	Rs 1,000,000 per episode
2	Foreign-produced TV play (Single Episode)	Rs 3,000,000
3	Advertisement starring foreign Actor	Rs 100,000 per second

SR	SECTION-236CB	TAX RATE
1	Advance Tax on Functions & Gatherings shall be	10%

Advance tax on persons remitting amounts abroad through credit or debit or prepaid cards

Section-236Y First Schedule, Part-IV, Division XXVII

SR	SECTION-236Y	TAX RATE
1	Advance Tax on amount remitted abroad through Credit, Debit or prepaid cards	5% of the gross amount remitted abroad

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).

Bonus shares issued by companies

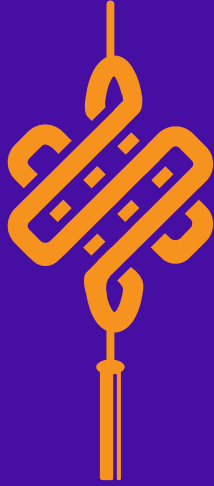
Section-236Z

SR	DESCRIPTION	RATE
1	On every company, issuing bonus shares to the shareholders of the company	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).

Chartered Management Accountants



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**Questions?
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