

WITHHOLDING RATES (SUBJECT WISE)



SECTIONS		PAYMENT / TRANSACTION	WITHHOLDING TAX RATES					
A. IMPORTS			Part I of 12 th Schedule [Annexure I]		Part II of 12 th Schedule [Annexure II]		Part III of the 12 th Schedule [Annexure III]	
IMPORTS	148	"Imports (Minimum Tax except by an Industrial undertaking for its own use."	Filer	Non-Filer	Filer	Non-Filer	Filer	Non-Filer
			1%	2%	2%	4%	5.5%	11%
		Manufacturers covered under S.R.O. 1125(I)/2011					1%	2%
		Pharmaceutical Imported Finish Goods					4%	8%

B. INDIVIDUAL			Slabs Rates		
INDIVIDUAL	149	Salary	Slab	Rate on Exceeding Amount	Fixed Tax
			Up to 600,000	Nil	Nil
			600,001 to 1,200,000	5%	Nil
			1,200,001 to 1,800,000	10%	30,000
			1,800,001 to 2,500,000	15%	90,000
			2,500,001 to 3,500,000	17.5%	195,000
			3,500,001 to 5,000,000	20%	370,000
			5,000,001 to 8,000,000	22.5%	670,000
			8,000,001 to 12,000,000	25%	1,345,000
			12,000,001 to 30,000,000	27.5%	2,345,000
			30,000,001 to 50,000,000	30%	7,295,000
			50,000,001 to 75,000,000	32.5%	13,295,000
			75,000,000 and above	35%	21,420,000
	149(3)	BoD Meeting Fee	20% on Gross amount at the time of Payment to Director		

C. DIVIDEND			Individual/AOP		Companies	
DIVIDEND	150		Filer	Non-Filer	Filer	Non-Filer
		Power Generation <i>*Subject to the implementation & Purchase Agreements</i>	7.5%	15%	7.5%	15%
		Cash Dividend / Mutual Fund	15%	30%	15%	30%
		Stock Fund	15%	30%	15%	30%
		Money Market Fund	15%	30%	15%	30%
		Income Fund or any other fund	15%	30%	15%	30%
		REIT Scheme	25%	50%	25%	50%
		Rental REIT Scheme	25%	50%	25%	50%
		Exempt company OR Non tax payable Companies	25%	50%	25%	50%
	150A	Dividend on Sukus	10% < 1million	20%	25%	50%
			12.5% < 1million	25%		
	236S	Specie Dividend	15%	30%	15%	30%

			Individual /AOP/Company			
D. INTEREST			Filer	Non-Filer	Filer	Non-Filer
INTEREST	151	Interest	If Interest < 500,000 / Annum		If Interest > 500,000 / Annum	
	151(1)(a)	Interest on National Saving Scheme (NSS)	10%	20%	15%	30%
	151(1)(b)	Interest on Bank Account				
	151(1)(c)	Interest on Federal Government, Provincial Government & Local Government Bonds				
	151(1)(d)	Interest on Company Loans				

E. NON-RESIDENT			Individual /AOP/Company				
			Filer		Non Filer		
NON – RESIDENT	152(1)	Royalty or Fee for Technical Services	15%		30%		
	152(IA)	Construction Services	7%		7%		
		Advertisement by TV Satellite Channels	7%		7%		
	152(1AAA)	Media Person Advertisement Services	10%		10%		
	152(1C)	Fee for Offshore Digital Services	5%		5%		
	152(2)	Any Other Services	20%		40%		
	152 (2A)	(a)	Supply of Goods	Companies		IND./AOP	
				Filer	Non Filer	File	Non Filer
				4%	8%	4.5%	9%
		(b)	Services	8%	16%	10%	20%
				Contract	7%	14%	7%
		(c)	Sports Person	Filer		Non Filer	
				10%		20%	
				Filer		Non Filer	
	152A	Foreign Produced Commercial	Filer		Non Filer		
			20%		40%		
	152(5)(I)			Companies		IND./AOP	
				Filer	Non Filer	Filer	Non Filer
	1	Transport Services	3%	6%	3%	6%	
	2	Freight Forwarding Services					
	3	Air Cargo Services					
	4	Courier Services					
	5	Manpower Outsourcing Services					
	6	Hotel Services					
	7	Security Guard Services					
	8	Software Development Services					
	9	IT Services and IT Enabled Services					
	10	Tracking Services					
	11	Advertising Services (Other than Print/Electronic Media)					
	12	Share Registrar Services					
	14	Engineering Services					
15	Car Rental Services						
16	Building Maintenance Services						

	17	Services Rendered by: Pakistan Stock Exchange Ltd. and Pakistan Mercantile Exchange Ltd.				
	18	Inspection	3%	6%	3%	6%
	19	Certification				
	20	Testing				
	21	Training Services				

F. GOODS, SERVICES & CONTRACTS			Companies		IND./AOP	
			Filer	Non-Filer	Filer	Non-Filer
GOODS	153(1)(a)	Rice, Cotton Seed Oil, Edible Oils (if Annual Supplies > 75K)	1.5%	3%	1.5%	3%
		Other Goods including Toll Manufacturing (if Annual Supplies > 75K)	4%	8%	4.5%	9%
		Dealer and Sub-Dealer of Sugar, Cement and Edible Oil	0.25%	0.50%	0.25%	0.50%
	153(1)(ab)	Distributors of FMCG (excluding durable goods)	2%	4%	2.5%	5%
GOODS, SERVICES & CONTRACTS	SERVICES	Services (if Annual Services > 30K)	8%	16%	10%	20%
		1 Transport Services	3%	6%	3%	6%
		2 Freight Forwarding Services				
		3 Air Cargo Services				
		4 Courier Services				
		5 Manpower Outsourcing Services				
		6 Hotel Services				
		7 Security Guard Services				
		8 Software Development Services				
		9 IT Services and IT Enabled Services				
		10 Tracking Services				
		11 Advertising Services (Other than Print/Electronic Media)				
		12 Share Registrar Services				
		13 Engineering Services				
		14 Warehousing Services				
		15 Services Rendered by Asset Management Companies				
		16 Data Services provided under license issued by PTA				
		17 Telecommunication Infrastructure (Tower) Services				
		18 Car Rental Services				
		19 Building Maintenance Services				
		20 Services Rendered by Pakistan Stock Exchange Limited and Pakistan Mercantile Exchange Limited				
		21 Inspection				
		22 Certification				
		23 Testing				
		24 Training Services				
		Electronic and Print Media Advertising Services	1.5%	3%	1.5%	3%

CONTRACT	153(1)(C)	Contract; (If Annual Contract > Rs. 10K)	7%	14%	7.5%	15%
		Sports Person	Filer		Non Filer	
			10%		20%	
	153(2)	Stitching, Dying, Printing, Embroidery etc.	Company/ AOP/Individual			
			Filer		Non Filer	
			1%		2%	
	153(B)	Royalty to Resident Persons	15%		30%	

G. EXPORTS			Company/ AOP/Individual	
			Filer	Non-Filer
EXPORTS	154	Exports	1%	-
	154(1)	Export of Goods	1%	-
	154(2)	Export Commission	5%	-
	154(3)	Inland Bank to Bank Letter of Credit	1%	-
	154(3A)	Export Processing Zone	1%	-
	154(3B)	Indirect Exporter; SPO	1%	-

H. RENT			COMPANY	IND./AOP		
RENT	155	Rent (On Gross Rental Payment)	Filer OR Non-Filer	Slabs	Rate on Exceeding Amount	Fixed Tax
			15%	Up to 200,000	Nil	Nil
				200,000 to 600,000	5%	Nil
				600,000 to 1,000,000	10%	20,000
				1,000,000 to 2,000,000	15%	60,000
				2,000,000 to 4,000,000	20%	210,000
				4,000,000 to 6,000,000	25%	610,000
				6,000,000 to 8,000,000	30%	1,110,000
				8,000,000 and above	35%	1,710,000

I. PRIZE & WINNINGS			Companies/ IND./AOP	
PRIZE & WINNING	156		Filer	Non-Filer
		Prize Bonds	15%	30%
		Prizes, Winning, Lottery & Raffles	20%	40%

J. PETROL AND CNG			Companies/ IND./AOP	
PETROL & CNG			Filer	Non-Filer
		156A Petrol & Petroleum Products	12%	24%
		234A CNG Stations	4%	8%

K. WITHDRAWALS FROM BANK			Filer	Non-Filer
BANKS	231A	Cash Withdrawal (if > 50k /day)	-	0.6%
	231AA	Bearer Banking Transaction (if > 25k /day)	-	0.6%
	236P	Banking Transaction Other than Cash	-	0.6%

L. PURCHASE OF MOTOR VEHICLES			Engine Capacity	Filer (Per Annum)	Non-Filer (Per Annum)
PURCHASE OF MOTOR VEHICLES	231B(1A)	At the time of Motor Vehicle Leasing	Any Motor Vehicle	-	4%
	231B(1) & (3)	On Registration by Excise & Taxation Dept. & On Sale by Manufacturer (Car or Jeep)	Up to 850cc	7,500 / seat	15,000 / seat
			851cc to 1000cc	15,000 / seat	30,000 / seat
			1001 to 1300cc	25,000 / seat	50,000 / seat
			1301cc to 1600cc	50,000 / seat	100,000 / seat
			1601cc to 1800cc	75,000 / seat	150,000 / seat
			1801cc to 2000cc	100,000 / seat	200,000 / seat
			2000cc to 2500cc	150,000 / seat	300,000 / seat
			2500cc to 3000cc	200,000 / seat	400,000 / seat
			Above 3000cc	250,000 / seat	500,000 / seat
	231B(2)	Transfer or Ownership (Tax rate shall be reduced by 10% each year from the date of 1 st registration)	Engine Capacity	Filer (Per Annum)	Non-Filer (Per Annum)
			Up to 850cc	-	-
			851cc to 1000cc	5,000 / seat	10,000 / seat
			1001 to 1300cc	7,500 / seat	15,000 / seat
			1301cc to 1600cc	12,500 / seat	25,000 / seat
			1601cc to 1800cc	18,750 / seat	37,500 / seat
			1801cc to 2000cc	25,000 / seat	50,000 / seat
			2000cc to 2500cc	37,500 / seat	75,000 / seat
			2500cc to 3000cc	50,000 / seat	100,000 / seat
			Above 3000cc	62,500 / seat	125,000 / seat
	234	Private Motor Vehicle	Engine Capacity	Filer (Per Annum)	Non-Filer (Per Annum)
			Up to 1000cc	800 / seat	1,600 / seat
			1001cc to 1199cc	1,500 / seat	3,000 / seat
			1200cc to 1299cc	1,750 / seat	3,500 / seat
			1300cc to 1499cc	2,500 / seat	5,000 / seat
			1500cc to 1599cc	3,750 / seat	7,500 / seat
			1600cc to 1999cc	4,500 / seat	9,000 / seat
			2000cc & above	10,000 / seat	20,000 / seat

M. BROKERAGE AND COMMISSION			Companies/ IND./AOP	
BROKERAGE & COMMISSION	233		Filer	Non- Filer
		Advertising Commission	10%	20%
		Life Insurance Agent (If < 500,000)	8%	16%
		Other Commissions	12%	24%
	236J	Commission Agents (Fruits & Vegetables) and Arhatis	Omitted	

N. SHARES SALE & PURCHASE			Description	Companies/ IND./AOP	
				Filers	Non-Filers
SHARES	233A	Collection by Pakistan Stock Exchange (Adjustable)	Purchase of Shares	0.02% of Purchase Value	0.04% of Purchase Value
			Sale of Shares	0.02% of Sale Value	0.04% of Sale Value
	233AA	Collection by NCCPL	10%		

O. ELECTRICITY (ON GROSS)			Companies/ IND./AOP	
			Filer/Non-Filer	
ELECTRICITY	235	Commercial	12%	
		Industrial	5%	
	235A	Domestic	Not < 75,000	0%
			Exceeding 75,000	7.5%

P. PHONE & INTERNET			Companies/ IND./AOP	
			Filer/Non-Filer	
PHONES & INTERNET	236	Telephone Bill	12.5%	
		Internet Bills		
		Phone Cards		

Q. AIR TICKETS			Companies/ IND./AOP	
AIR TICKETS	236B	Domestic Air Tickets (Except Baluchistan Coastal Belt, Azad Jammu Kashmir, FATA, Gilgit-Baltistan and Chitral)	5%	
	236L	International Air Tickets: -		
		First/Executive Class	16,000/- Per Person	
		Others Excluding Economy	12,000/- Per Person	
		Economy	Nil	

R. PROPERTY SALE AND PURCHASE			Companies/ IND./AOP	
			Filer	Non-Filer
PROPERTY	236C	Sale of Property	1%	2%
	236K	On Purchase of immovable Property and person responsible for collecting payments in Installment on the Fair Market Value	1%	2%

S. Function & Gatherings			Cities of Pakistan	Tax Rate
FUNCTION & GATHERINGS	236D	Marriage related Functions	Omitted	
		Other Functions & Gatherings		

T. DISTRIBUTORS, DEALERS, WHOLESALERS			Companies/ IND./AOP	
			Filer	Non-Filer
DISTRIBUTORS DEALER	236G	Fertilizers	0.7%	1.4%
		Other than Fertilizers	0.1%	0.2%
	236H	Sales to Retailers/Wholesalers by Distributors / Dealer		
		• Electronics	1%	2%
		• Others	0.5%	1%
	236HA	Sale of Certain Petroleum Products (Final)	0.5%	1%

U. EDUCATION EXPENSES			Only Individual	
			Filer	Non-Filer
EDUCATION	236I	For Institutions in Pakistan	Omitted	5%
	236R	For Institutions outside Pakistan	Omitted	

V. TOBACCO			Filer/Non-Filer
TOBACCO	236X	On the purchase value of Tobacco	Omitted

W. OTHER VARIOUS WITHHOLDING SECTIONS;				
OTHERS	Cl. 23A, Part I of 2nd Sch.	Voluntarily Pension Scheme	3 years Average	3 years Average
	235B	Steel Metals, Re-roller etc.	Rs.1/- per unit of Electricity	
	236F	Cable Operators	Omitted	
	236Q	Rent of Machinery & Equipment ; Minimum Tax	10%	
	236U	Premium by Insurance Companies	Types of Premium	Non-Filer Only
			General Insurance Premium	Omitted
			Life Insurance Premium if exceeding of Rs.0.3 Million per annum	
			Corp Loan Insurance Scheme (CLIS), Live Stock Insurance Scheme (LIS) & Others	
	236V	Extraction of Minerals	Filer	Non-Filer
			Omitted	
	236A	Other Auction	10%	20%
		Immovable Property Sold by Auction	5%	10%
	236O	Advance tax under this chapter shall not be collected from	<ul style="list-style-type: none"> Federal Government, Provincial Government Foreign Diplomats, Diplomatic Mission Exemption Certificate 	
	236Y	Any amount Remitted outside Pakistan through Credit, Debit or Prepaid Cards	1%	2%