

PROPOSED INCOME TAX WITHHOLDING CHART PRO

(SUBJECT WISE WITH PAYMENT CODES)





PROPOSED INCOME TAX WITHHOLDING CHART PRO
(SUBJECT WISE WITH PAYMENT CODES) IN TAX YEAR 2025

SECTIONS		PAYMENT / TRANSACTION	WITHHOLDING TAX RATES						
A. IMPORT			Part I of 12th Schedule [Annexure I]		Part II of 12th Schedule [Annexure II]		Part III of 12th Schedule [Annexure III]		
			Filer	Non-Filer	Filer	Non-Filer	Filer	Non-Filer	
IMPORT		148	Import (Minimum Tax except for manufacture & Listed Companies)	1%	2%	2%	4%	5.5%	11%
				64010052		Commercial Importer		Commercial Importer	
						Filer	Non-Filer	Filer	Non-Filer
			64010054		64010052		64010062		
					64010052		64010052		
			Manufacturers Covered Under Rescinded S.R.O. 1125 of 2011 (TLCSS)		1%		2%		
			64010052		64010052		64010052		
			Pharmaceutical Finished Goods (not manufacture in Pakistan, as certified by the Drug Regulatory Authority of Pakistan)		4%		8%		
			64060008		64060008		64060008		
			Importers of CKD Kits of Electric Vehicles for Small Cars (SUVs with 50 kwh battery and LCVs with 150 kwh battery)		1%		2%		
64010052		64010052		64010052					
Sr. No	C & F Value of Mobile Phone (In US Dollar)	Tax (in Rs.)							
		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	11,500	5,200						



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B. SALARY			Slab Rates				
			Slab	Rate on Exceeding Amount	Fixed Tax		
			SALARY	149	Salary	Up to 600,000	Nil
600,001 to 1,200,000	5%	Nil					
1,200,001 to 2,200,000	15%	30,000					
2,200,001 to 3,200,000	25%	180,000					
3,200,001 to 4,100,000	30%	430,000					
4,100,001 and above	35%	700,000					
Salary of Federal Government Employees u/s 149						64020001	
Salary of Provincial Government Employees u/s 149						64020002	
Salary of Corporate Sector Employees u/s 149						64020003	
Salary of Other Employees u/s 149						64020004	
149(3)	BoD Meeting Fee	20% on Gross amount to Director					
		Salary of Other Employees u/s 149			64020003		

C. DIVIDEND			Individual / AOP		Companies		
			Filer	Non-Filer	Filer	Non-Filer	
			DIVIDEND	150	Power Generation <i>*Subject to the implementation & Purchase Agreements</i>	7.5%	15%
64030052							
Cash Dividend	15%	30%			15%	30%	
64030055							
Specie Dividend (Shares of Group Company)	15%	30%			15%	30%	
64030055							
Mutual Fund; Stock Fund	15%	30%			15%	30%	
64030055							
Mutual Fund; Money Market Fund / Income Fund	25%	50%			25%	50%	
64030055							
REIT, Modaraba or any Other Collective Scheme	15%	30%			15%	30%	
64030055							
Exempt company OR Non tax payable Companies	25%	50%			25%	50%	
64030081							

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D. INTEREST			Companies / Individual / AOP			
			Filer		Non-Filer	
INTEREST	151	Interest	15%		35%	
	151(1)(a)	Interest on National Saving Scheme (NSS)	64040001			
	151(1)(b)	Interest on Bank Account	15%		35%	
			64040002			
	151(1)(c)	Interest on Federal Government, Provincial Government & Local Government Bonds	15%		35%	
			64040003			
	151(1)(d)	Interest on Company Loans	15%		35%	
			64040004			
	151(1A)	Interest on Investment in Sukuks	Companies		Individual / AOP	
			Filer	Non-Filer	Filer	Non-Filer
		25%	50%	10% < 1million	20%	
				64030083		
				12.5% > 1million	25%	
		64030081		64030082		

E. NON-RESIDENT			Companies / Individual / AOP				
			Filer / Non-Filer				
NON – RESIDENT	152(1)	Royalty or Fee for Technical Services	15%				
			64050051				
	152(1A)	(a)	Construction Services Assembly or Installation project in Pakistan	7%			
				64050052			
		(b)	Any Other Contract for Construction Services	7%			
			64050053				
	152(1A)	(c)	Advertisement by TV Satellite Channels	7%			
				64050054			
	152(1AA)	Insurance or Re-Insurance Premium	5%				
			64050055				
	152(1AAA)	Media Person Advertisement Services	10%				
			64050006				
152(1BA)	Foreign Produced Commercial	20%					
		64050100					



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152(1C)	Fee for Offshore Digital Services		10%				
			64050014				
152(1D)	Capital gain arising on the disposal of debt instruments and government securities including treasury bills and PIB invested through (SCRA) (Non-Resident Company having no PE)		10%				
			64060061				
152(1DA)	Capital gain arising on the disposal of debt instruments, government securities and certificates including (Shariah Compliant Variant) invested through (FCVA or NRVA) (Non-Resident Pakistani holding POC or NICOP or CNIC)		10%				
			64050050				
152(1DB)	(a)	In case the sukuk holder is a company	25%				
	(b)	In case the sukuk holder is an individual or an association of person, if the return on investment is more than one million	12.5%				
	(c)	In case the sukuk holder is an individual or an association of person, if the return on investment is less than one million	10%				
			64050077				
152(1DC)	Service Charges or Commission or Fee to Remittances Operators		10%				
			64050078				
152(1DD)	Any type of Fee to a Card Network Company or Payment Gateway or any other person		10%				
			64050079				
152(2)	Any Other Services		20%				
			64050007				
152(2A)	(a)	Supply of Goods	Companies		Individual / AOP		
			Filer	Non-Filer	Filer	Non-Filer	
				5%	10%	5.5%	11%
				64050068			
	(b)	Services	9%	18%	11%	22%	
			64050070				
				Companies		Individual / AOP	
				Filer	Non-Filer	Filer	Non-Filer
	1	Transport Services	4%	8%	4%	8%	
	2	Freight Forwarding Services					
3	Air Cargo Services						
4	Courier Services	64050080					
5	Manpower Outsourcing Services						
6	Hotel Services	4%	8%	4%	8%		
7	Security Guard Services						



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		8	Software Development Services				
		9	Information Technology (IT) Services	64050080			
			i. Software Development ii. Software Maintenance iii. System Integration iv. Web Design v. Web Development vi. Web Hosting vii. Network Design				
		10	IT Enabled Services	4%	8%	4%	8%
			i. Inbound or Outbound Call Centers ii. Medical Transcription iii. Remote Monitoring iv. Graphics Design v. Accounting Services vi. Human Resource (HR) Services vii. Telemedicine Centers viii. Data Entry Operations ix. Cloud Computing Services x. Data Storage Services xi. Locally Produced TV Programs xii. Insurance Claims Processing				
		11	Tracking Services	4%	8%	4%	8%
		12	Advertising Services (Other than Print & Electronic Media)				
		13	Share Registrar Services				
		14	Engineering Services				
		15	Car Rental Services				
		16	Building Maintenance Services				
		17	Services Rendered by Pakistan Stock Exchange Limited				
		18	Services Rendered by Pakistan Mercantile Exchange Limited				
		19	Inspection Services	64050080			
		20	Certification Services				
		21	Testing Services				
		22	Training Services				
		23	Oilfield Services				
				Companies		Individual / AOP	
				Filer	Non-Filer	Filer	Non-Filer
		(c)	i Sportsman	10%	20%	10%	20%
			64050071				
		(c)	ii Contract	8%	16%	8%	16%
			64050063				



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	6	Hotel Services				
	7	Security Guard Services				
	8	Software Development Services				
	9	Information Technology (IT) Services	4%	8%	4%	8%
		<ul style="list-style-type: none"> i. Software Development ii. Software Maintenance iii. System Integration iv. Web Design v. Web Development vi. Web Hosting vii. Network Design 				
			64060158			
	10	IT Enabled Services	4%	8%	4%	8%
		<ul style="list-style-type: none"> i. Inbound / Outbound Call Centers ii. Medical Transcription iii. Remote Monitoring iv. Graphics Design v. Accounting Services vi. Human Resource Services vii. Telemedicine Centers viii. Data Entry Operations ix. Cloud Computing Services x. Data Storage Services xi. Locally Produced TV Programs xii. Insurance Claims Processing 				
			64060158			
	11	Tracking Services				
	12	Advertising Services (Other than Print & Electronic Media)	4%	8%	4%	8%
	13	Share Registrar Services				
	14	Engineering Services				
	15	Architectural Services				
	16	Warehousing Services				
	17	Services Rendered by Asset Management Companies				
	18	Data Services provided under License issued by PTA				
	19	Telecommunication Infrastructure (Tower) Services				
	19	Car Rental Services				
	20	Building Maintenance Services				
	21	Services Rendered by Pakistan Stock Exchange Limited	4%	8%	4%	8%
	22	Services Rendered by Pakistan Mercantile Exchange Limited				
	23	Inspection Services				
	24	Certification Services				
	25	Testing Services				
	26	Training Services				
	27	Oilfield Service				
			64060158			

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		28	Telecommunication Services				
		29	Collateral Management Services				
		30	Travel and Tour Services				
		31	REIT Management Services				
		32	Services Rendered by National Clearing Company Pakistan Limited				
		The Above reduce Tax rate shall be applicable only where the payment for services are subjected to withholding tax on gross receipts and the service provider has not contested taxation of gross receipts before any Court.		Companies		Individual / AOP	
				Filer	Non-Filer	Filer	Non-Filer
		Electronic and Print Media Advertising Services		1.5%	3%	1.5%	3%
				64060153			
	153(1)(c)	Contracts (if Annual Payment > 10K)		7.5%	15%	8%	16%
				64060265		64060266	
		Sportsman		Filer		Non-Filer	
				10%		20%	
				64060270			
	153(2)	i. Stitching ii. Dying iii. Printing iv. Embroidery		Company/ AOP/Individual			
		v. Washing vi. Sizing vii. Weaving		Filer		Non-Filer	
				1%		2%	
				64060231			

G. (I) EXPORT OF GOODS				Company/ AOP/Individual			
				Filer / Non-Filer			
EXPORTS	154	Exports (Minimum)		1%			
				64070054			
	154(1)	Export of Goods (Minimum)		1%			
				64070054			
	Clause 2A, Division-IV, Part-III, First Schedule	Advance Tax on the Export Proceeds (Adjustable)		1%			
				64070054			
	154(3)	Inland Bank to Bank Letter of Credit (Minimum)		1%			
				64070054			
	154(3A)	Export Processing Zone (Minimum)		1%			
				64070054			
	154(3B)	Indirect Exporter; SPO (Minimum)		1%			
				64070054			



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G. (II) EXPORT OF SERVICES				Company/ AOP/Individual		
				Filer / Non-Filer		
EXPORTS OF SERVICES	154A	(a)	Exports of Computer Software [Tax Year 2024 to till 2026]	0.25%		
				64070201		
			Information Technology (IT) Services [Tax Year 2024 to till 2026]		0.25%	
			i. Software Development ii. Software Maintenance iii. System Integration iv. Web Design	v. Web Development vi. Web Hosting vii. Network Design	64070201	
			IT Enabled Services [Tax Year 2024 to till 2026]		0.25%	
			i. Inbound / Outbound Call Centers ii. Medical Transcription iii. Remote Monitoring iv. Graphics Design v. Accounting Services vi. Human Resource Services	vii. Telemedicine Centers viii. Data Entry Operations ix. Cloud Computing Services x. Data Storage Services xi. Locally Produced TV Programs xii. Insurance Claims Processing	64070201	
		(b)	Services or Technical Services Rendered Outside Pakistan		1%	
					64070201	
			Services or Technical Services Exported from Pakistan		1%	
					64070201	
		(c)	Royalty, Commission or Fees by Resident Company from Foreign Enterprise for the Use Outside Pakistan of;		1%	
			i. Patent ii. Invention iii. Model iv. Design v. Secret Process	vi. Secret Formula vii. Similar Property Right viii. Information Concerning Industrial, Commercial or Scientific Knowledge, Experience or Skill	64070201	
		(d)	Construction Contracts Executed Outside Pakistan		1%	
					64070201	
		(da)	Indenting Commission Agent on Imports		1%	
Indenting Commission Agent on Exports			64070201			
(e)	Other Services Rendered Outside Pakistan, as Notified by the Board from Time to Time		1%			
			64070201			

H. RENT		COMPANY		Individual / AOP				
RENT	155	Rent (On Gross Rental Payment) (If the payer is Individual or AOP, withholding only if annual rent > 1.5M)	Filer	Non-Filer	Slabs	Rate on Exceeding Amount	Fixed Tax	Non-Filer
					Filer			
			15%	30%	Up to 300,000	Nil	Nil	-
					300,000 to 600,000	5%	Nil	Double Tax
					600,000 to 2,000,000	10%	15,000	Double Tax
					2,000,000 and above	25%	155,000	Double Tax
			64080001		64080001			

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I. PRIZE & WINNINGS			Companies / Individual / AOP				
PRIZE & WINNING	156	Prize Bonds & Cross-word puzzle	Filer	Non-Filer			
			15%	30%	64090051		
PRIZE & WINNING	156	Winnings from a raffle, lottery, prize on winning a quiz, prize offered by companies for promotion of sale	20%	40%			
			Raffles 64090053				
			Lottery 64090054				
			Quiz 64090053				
J. PETROL			Companies / Individual / AOP				
PETROL	156A	Petrol & Petroleum Products (Lubricants)	Filer	Non-Filer			
			12%	24%	64090151		
K. CASH WITHDRAWAL FROM BANK			Filer	Non-Filer			
BANK	231AB	Cash Withdrawal (if > 50k /day)	-	0.6%			
			64100101				
L. MOTOR VEHICLES			Engine Capacity	Rate of Tax for Filer	Rate of Tax Non-Filer		
PURCHASE	231B(1A)	At the time of Motor Vehicle Leasing	Any Motor Vehicle	-	12%		
			64100304				
	231B (1) & (3)	On Registration by Excise & Taxation Dept. & On Sale by Manufacturer (Car or Jeep)	Up to 850cc	0.5% of the value	1.5% of the value		
			851cc to 1000cc	1% of the value	3% of the value		
			1001 to 1300cc	1.5% of the value	4.5% of the value		
			1301cc to 1600cc	2% of the value	6% of the value		
			1601cc to 1800cc	3% of the value	9% of the value		
			1801cc to 2000cc	5% of the value	15% of the value		
			2001cc to 2500cc	7% of the value	21% of the value		
			2501cc to 3000cc	9% of the value	27% of the value		
			Above 3000cc	12% of the value	36% of the value		
			Motor Vehicle Registration Fee u/s 231B(1)		64100301		
			Motor Vehicle Sale u/s 231B(3)		64100303		
			Engine capacity is not applicable / Value of vehicle is 5 million or more [Imported Vehicle / Locally Manufactured or Assembled]		Filer	Non-Filer	
		3%	9%				



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N. ELECTRICITY (ON GROSS)			Companies / Individual / AOP			
			Slabs	Rate on Exceeding Amount	Fixed Tax	
ELECTRICITY	235	Commercial / Industrial Consumers	Up to 500	Nil	Nil	
			500 to 20,000	10%	Nil	
		Commercial Consumers	20,000 and above	64140101		
				12%	1,950	
		Industrial Consumers	20,000 and above	64140001		
				5%	1,950	
		Domestic / Residential	Not < 25,000	Filer	Non-Filer	
				-		
			Exceeding > 25,000	-	7.5%	64140102

O. PHONE & INTERNET			Companies / Individual / AOP	
			Filer/non-filer	Non-Filer as per the General Order by the Board
PHONES & INTERNET	114B	Bills or Sales of prepaid internet or telephone cards or sale of units to any electronic medium	-	75%
	236	Telephone Bill, Internet Bills, Phone Cards	15%	
			Telephone Bill u/s 236(1)(a)	64150001
			Prepaid Telephone Card u/s 236(1)(b)	64150003
			Phone Unit u/s 236(1)(c)	64150004
			Internet Bill u/s 236(1)(d)	64150005
	Prepaid Internet Card u/s 236(1)(e)	64150006		

P. PROPERTY SALE AND PURCHASE		Companies / Individual / AOP			
PROPERTY	Sale of Property-236C		Filer	Late Filer	Non-Filer { Other than Nonresident Pakistani}
	up to 50 Million		3%	6%	10%
	50 Million to 100 Million		3.5%	7%	10%
	100 Million & above		4%	8%	10%
				64150301	
	Purchase of Property-236K		Filer	Late Filer	Non-Filer { Other than Nonresident Pakistani}
	up to 50 Million		3%	6%	12%
	50 Million to 100 Million		3.5%	7%	16%
	100 Million & above		4%	8%	20%
				64151101	



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Q. DISTRIBUTORS, DEALERS, WHOLESALERS, RETAILERS			Companies / Individual / AOP		
			Filer		Non-Filer
DISTRIBUTORS, DEALERS, WHOLESALERS, RETAILERS	236G	Sale to Distributors, Dealers, Wholesalers by Manufacture & Commercial Importer	0.1%		2%
			64150701		
	236G	Fertilizers	ATL in both Sales Tax & Income Tax		
			0.25%		Filer: 0.70%, Non-Filer: 1.4%
			64150702		
	236H	Sale to Retailers by Manufacture, Distributors, Dealers, Wholesalers & Commercial Importer	Filer		Non-Filer
			0.5%		2.5%
			64150803		

S. OTHER VARIOUS WITHHOLDING SECTIONS					
OTHERS	Clause 23A, Part-I, 2 nd Schedule	Voluntarily Pension Scheme; Withdrawal	3 years Average		
				3 years Average	
				64090201	
	231C	On issuance or renewal of Visa to a Foreign National as a Domestic Workers by the Visa issuing authority from the employer	Companies / Individual / AOP		
			Filer		Non-Filer
			200,000/-		400,000/-
			N/A		
	236A	Property Auction, Sale by Auction of Train Management Services by the Pakistan Railway	5%		10%
			64150103		
		Other Auction	10%		20%
			64150101		
	236CA	Foreign Produced TV Drama Serial or Play	Rs. 1,000,000/- per episode		
		Foreign Produced TV Play (single episode)	Rs. 3,000,000/-		
		Advertisement Starring Foreign Actor	Rs. 500,000/- per second		
				N/A	
	236CB	Functions & Gatherings	10%		20%
			N/A		
	236Y	On amount Remitted abroad through Credit, Debit or Prepaid Cards	5%		10%
64151905					
236Z	Bonus Shares issued by Listed & Unlisted Companies	10%		20%	
		N/A			



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T. NO WITHHOLDING			
WITHHOLDING NO	2360	Advance tax under this chapter shall not be collected from	<ul style="list-style-type: none">* Federal Government, Provincial Government* Foreign Diplomats, Diplomatic Mission* Withholding Exemption Certificate Holder

If you need any clarification in respect to the above, kindly do contact our Income Tax Team as follows;

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