

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





SECTIO	ONS		PAYMENT / TRANSACTION			WITHHO	LDING TAX RATES		
A. IMPORT				Part I of 12th Schedule [Annexure I]			2th Schedule exure II]	Part III of 12th Schedule [Annexure III]	
				Filer	Non-Filer	Filer	Non-Filer	Filer	Non-Filer
				1%	2%	2%	4%	5.5%	11%
			imum Tax except for			Commerc	cial Importer	Commerci	al Importer
		man	ufacture & Listed Companies)	64010	052	Filer	Non-Filer	Filer	Non-Filer
				54010	032	3.5%	7%	6%	12%
						640	10054	64010062	
		Man	ufacturers Covered Under Rescinc	led S.R.O. 1125 of	2011 (TLCSS)			1% 2%	
					2021(12000)			640:	10052
_		Phar	maceutical Finished Goods (not m		4%	8%			
IMPORT	148	as ce	rtified by the Drug Regulatory Aut	thority of Pakistar)			64060008	
			orters of CKD Kits of Electric Vehicl				1%	2%	
		(SUV	s with 50 kwh battery and LCVs w	ry)			64010052		
		Sr.	C & F Value of Mobi	ile Phone		Tax (in Rs.)			
		No	(In US Dollar	r)		In CBU cond PCT Heading 85			D condition ading 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



B. SALARY				Slab Rates			
			Slab	Rate on Exceeding Amount	Fixed Tax		
			Up to 600,000	Nil	Nil		
			600,001 to 1,200,000	5%	Nil		
		Salary	1,200,001 to 2,200,000	15%	30,000		
			2,200,001 to 3,200,000	25%	180,000		
	149		3,200,001 to 4,100,000	30%	430,000		
SALARY			4,100,001 and above	35%	700,000		
			Salary of Federal Government Employees u/s 149 64020001				
			Salary of Provincial Government Employ	rees u/s 149 640	20002		
			Salary of Corporate Sector Employees u	/s 149 640	20003		
			Salary of Other Employees u/s 149	640	54020004		
	149(3)	RoD Meeting Fee	20% on Gross amount to Director				
	143(3)	BoD Meeting Fee	Salary of Other Employees u/s 149	640	20003		

C. DIVIDEND			Individu	ıal / AOP	Companies		
			Filer	Non-Filer	Filer	Non-Filer	
		Power Generation *Subject to the implementation & Purchase Agreements	7.5%	15%	7.5%	15%	
				640	30052		
		Cash Dividend	15%	30%	15%	30%	
		Cash Dividend		640	30055		
			15%	30%	15%	30%	
		Specie Dividend (Shares of Group Company)		640	30055		
DIVIDEND	150	Maria Sand Sand Sand	15%	30%	15%	30%	
ND		Mutual Fund; Stock Fund	64030055				
			25%	50%	25%	50%	
		Mutual Fund; Money Market Fund / Income Fund	64030055				
			15%	30%	15%	30%	
		REIT, Modaraba or any Other Collective Scheme	64030055				
		Exempt company OR Non tax payable Companies	25%	50%	25%	50%	
		Exemple company on non-tax payable companies		640	30081		



D INTEREST				Companies / I	ndividual / AOP		
D. INTEREST			Fi	ler	Non-F	iler	
	151	Interest	15	5%	35%		
	151(1)(a)	Interest on National Saving Scheme (NSS)	64040001				
			15	5%	35%	6	
	151(1)(b)	Interest on Bank Account	64040002				
	151(1)(c)	Interest on Federal Government, Provincial Government &	15%		35%		
_	131(1)(0)	Local Government Bonds		640	40003		
INTEREST	151(1)(d)	Interest on Company Loans	15%		35%	6	
ST	131(1)(0)	interest on company toans	64040004				
			Comp	panies	Individual / AOP		
			Filer	Non-Filer	Filer	Non-Filer	
	151(1A)	Interest on Investment in Sukuks			10% < 1million	20%	
	131(1A)	ווונפו פטנ טוו ווואפטנווופווג ווו טעגעגט	25%	50%	64030083		
					12.5% > 1million	25%	
			6403	0081	64030	082	

E. NON-RESI	DENT			Companies / Individual / AOP
E. NON-RESI	DENT			Filer / Non-Filer
	152(1)	Rov	alty or Fee for Technical Services	15%
	132(1)	noyalty of ree for reclinical services		64050051
		(a)	Construction Services	7%
		(4)	Assembly or Installation project in Pakistan	64050052
	152(1A)	(b)	Any Other Contract for Construction Services	7%
NO	, ,	(6)	Any other contract to construction services	64050053
NON – RESIDENT		(c)	Advertisement by TV Satellite Channels	7%
ESIDE		(5)	The state of the s	64050054
TÜ	152(1AA)	Insu	rance or Re-Insurance Premium	5%
				64050055
	152(1AAA)	Med	lia Person Advertisement Services	10%
	(,			64050006
	152(1BA)	Foreign Produced Commercial		20%
	132(107)	1016	agair roduced commercial	64050100



					109	%		
152(1C)	Fee for	Offshore	Digital Services		64050	0014		
	Capital	gain arisir	ng on the disposal of debt instruments and		109	%		
152(1D)	governr	ment secu	urities including treasury bills and PIB invested Non-Resident Company having no PE)	64060061				
	Capital	gain arisir	ng on the disposal of debt instruments,		109			
152(1DA)	governr Complia	ment secu ant Variar	urities and certificates including (Shariah nt) invested through (FCVA or NRVA)					
	(Non-Re	esident Pa	akistani holding POC or NICOP or CNIC)		64050	0050		
	(a)		the sukuk holder is a company		259	%		
152(1DB)	(b)	associa	the sukuk holder is an individual or an tion of person, if the return on investment is nan one million		12.5	5%		
	(c)		the sukuk holder is an individual or an tion of person, if the return on investment is		109	%		
	(-,		n one million		64050	0077		
152(1DC)	Service Operato		or Commission or Fee to Remittances		109	%		
	Орегато	Ji 3		64050078				
152(1DD)			o a Card Network Company way or any other person	10%				
	or Payment							
152(2)	Any Oth	ner Servic	es		64050			
				Compa	Companies Individual / AOP			
			Supply of Goods	Filer	Non-Filer	Filer	Non-Filer	
	(6	a)		5%	10%	5.5%	11%	
					<u> </u> 64050			
				9%	18%	11%	22%	
	(t	o)	Services	64050070				
			1	Compa	anies	Individu	al / AOP	
152(2A)				Filer	Non-Filer	Filer	Non-Filer	
	1	1	Transport Services					
	2	2	Freight Forwarding Services	4%	8%	4%	8%	
	3		Air Cargo Services					
	4	4	Courier Services		64050	0080		
	ţ	5	Manpower Outsourcing Services					
		5	Hotel Services	4%	8%	4%	8%	
	7	7	Security Guard Services					



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

1		I	1		1	
	8	Software Development Services				
		Information Technology (IT) Services i. Software Development				
	9	 ii. Software Maintenance iii. System Integration iv. Web Design v. Web Development vi. Web Hosting vii. Network Design 		6405	0080	
		IT Enabled Services				
	10	 i. Inbound or Outbound Call Centers ii. Medical Transcription iii. Remote Monitoring iv. Graphics Design v. Accounting Services vi. Human Resource (HR) Services 	4%	8%	4%	8%
		vii. Telemedicine Centers viii. Data Entry Operations ix. Cloud Computing Services x. Data Storage Services xi. Locally Produced TV Programs xii. Insurance Claims Processing	64050080			
	11	Tracking Services				
12		Advertising Services (Other than Print & Electronic Media)				
13		Share Registrar Services				
14		Engineering Services	4%	8%	4%	8%
:	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				
	20	Certification Services		6405	0080	
	21	Testing Services		0.03		
	22	Training Services				
	23	Oilfield Services				
			Com	panies	Individua	I / AOP
			Filer	Non-Filer	Filer	Non-Filer
	i	Sportsman	10%	20%	10%	20%
(c)		Sportalities and the sportalities are sportalities are sportalities and the sportalities are sportalities	64050071			
(c)		Contract	8%	16%	8%	16%
	ii	Contract		6405	0063	



F. GC	ODS, SERVIC	ES & CONTRACTS		Cor	mpanies		Individ	ual / AOP	,
				Filer	Non-Filer	Fil	er	Non	ı-Filer
		Rice, Cotton Seed or Edible Oils (if	Annual Payment > 75K)	1.5%	3%	1.5	5%	3%	
					640	60003		I	
		Other Cond (if Annual Doument	75.0\	5%	10%	5.5%		1	1%
		Other Good (if Annual Payment >	751()	64060	0008		640	60009	
				9%	18%	11	%	2	2%
		Toll Manufacturing (if Annual Payı	ment > /5K)	64060	0008		640	60009	
		Distributors, Dealers, Sub-Dealers	s, Wholesalers & Retailers	Companies / In	dividual / AOP	Comp	anies		ridual /
		i. FMCG ii. Fertilizer		ATL in Sales Tax &		Filer	Non- Filer	Filer	Non- Filer
		iii. Electronics (excluding M iv. Sugar	obile Phones)	0.25	5%	10%	5.5%	11%	
	153(1)(a)	v. Cement vi. Edible Oil vii. Steel		64060	0032	64060008 6		640	60009
600[G00D	VIII. Seech		Comp	anies	Individual / AOP			
)S, SER\							er	Non-Filer	
GOODS, SERVICES & CONTRACTS		Traders of Yarn	0.5%	1%	0.5	5%	:	1%	
CONTR					640	60051			
ACTS				Companies / Individual / AOP					
		Distribution of Cigarettes		File	er	Non-Filer			
							5%		
				64060002					
		Distribution of Pharmaceutical Pro	oducts	19	%	2%			
					640	60002			
		Services (if Annual Payment > 30K		9%	18%	11	%	2	2%
		Services (ii Aiiridai Payment > 30K)	64060	0168	64060172			
		1	Transport Services			_		_	
	153(1)(b)	2	Freight Forwarding Services	tht Forwarding Services 4%		10/		8%	
		3	Air Cargo Services		8%	4%			v
		4	Courier Services						
		5	Manpower Outsourcing Services		640	60158			



		6	Hotel Services					
		7	Security Guard Services					
		8	Software Development Services					
		9	i. Software Development ii. Software Maintenance iii. System Integration	4%	8%	4%	8%	
			iv. Web Designv. Web Developmentvi. Web Hostingvii. Network Design	64060158				
			i. Inbound / Outbound Call Centers ii. Medical Transcription iii. Remote Monitoring iv. Graphics Design v. Accounting Services	4%	8%	4%	8%	
		10	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)					
		13	Share Registrar Services	4%	8%	4%	8%	
		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		640	60158		
		19	Telecommunication Infrastructure (Tower) Services		3.10			
		19	Car Rental Services]				
		20	Building Maintenance Services					
		21	Services Rendered by Pakistan Stock Exchange Limited					
		22	Services Rendered by Pakistan Mercantile Exchange Limited					
		23	Inspection Services	4%	8%	4%	8%	
		24	Certification Services					
		25	Testing Services					
		26	Training Services	C40C0450				
		27	Oilfield Service	64060158				



	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					
		nall be applicable only where the payment for	Comp	anies	Individual / AOP		
		pholding tax on gross receipts and the service exation of gross receipts before any Court.	Filer	Non-Filer	Filer	Non-File	
	Electronic and Print Media Adverti	icing Convices	1.5%	3%	1.5%	3%	
	Electronic and Print Media Adverti	ising Services	64060153				
	45.	7.5%	15%	8%	16%		
	Contracts (if Annual Payment > 10	к)	6406	0265	64060266		
153(1)(c)			Fil	er	Non-Filer		
	Sportsman		10	%	20%		
			64060270				
				Company/ AOP/Individual			
152(2)	i. Stitching ii. Dying v. Washing		Filer		Non-Filer		
153(2)	iii. Printingiv. Embroidery	vi. Sizing vii. Weaving	19	<u></u>	2%		
			64060231				

C (I) EVPC	200000000000000000000000000000000000000		Company/ AOP/Individual
G. (I) EXPC	ORT OF GOODS		Filer / Non-Filer
	154	Superior (Minimum)	1%
	154	Exports (Minimum)	64070054
	154/1	Superior of Goods (Minimum)	1%
	154(1)	Export of Goods (Minimum)	64070054
	Clause 2A, Division-IV, Part-III, First	Advance Tax on the Export Proceeds (Adjustable)	1%
EXPORTS	Schedule		64070054
RTS	154(3)	Inland Bank to Bank Letter of Credit (Minimum)	1%
		, , , , , , , , , , , , , , , , , , , ,	64070054
	154/24)	Funert Decessing Zene (Minimum)	1%
	154(3A)	Export Processing Zone (Minimum)	64070054
			1%
	154(3B)	Indirect Exporter; SPO (Minimum)	64070054



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

(II) EVDODE 0.50					Company/ AOP/Individual
. (II) EXPORT OF SI	ERVICES				Filer / Non-Filer
			Exports of Computer Software [Tax Year 20	024 to till 2026]	0.25%
			Exports of Computer Software [Tax Fear 2024 to till 2020]		64070201
		(a)	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 2	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	
_			Services or Technical Services Rendered Ou	utside Pakistan	1%
EXPO					64070201
PTS OF 154	(b) 54A	Comition of Table in Comition Franched from Delicher		1%	
EXPORTS OF SERVICES			Services or Technical Services Exported from Pakistan		64070201
CES			Royalty, Commission or Fees by Resident Company from Foreign Enter	prise for the Use Outside Pakistan of;	1%
	(c)	i. Patentii. Inventioniii. Modeliv. Designv. 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 P	Jakistan	1%
		(u)	Construction Contracts Executed Outside P	anstall	64070201
		(1)	Indenting Commission Agent on Imports		1%
		(da)	Indenting Commission Agent on Exports		64070201
		(a)	Other Consises Band-rad Outside Bills	or Notified by the Deard from Time to Time	1%
		(e)	Other Services Rendered Outside Pakistan,	, as Notified by the Board from Time to Time –	64070201

H. RENT		COMPANY		Individual / AOP				
			Filer Non-Filer	Non Filor	Slabs	Rate on Exceeding Amount	Fixed Tax	Non-Filer
		Rent		Non-File	Non-Friel Stabs	Filer		Non-Filei
_		(On Gross Rental Payment) 155 (If the payer is Individual or AOP, withholding only if annual rent > 1.5M)	15% 30%	30%	Up to 300,000	Nil	Nil	-
RENT	155				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			



I. PRIZE & W	INNINGS		Companies / Individual / AOP		
			Filer	Non-Filer	
		Prize Bonds & Cross-word puzzle	15%	30%	
PRIZE			6409	0051	
& WII	156	Winnings from a raffle, lottery, prize on winning a quiz, prize offered by companies for promotion of sale	20%	40%	
% WINNING			Raffles 64090053		
			Lottery 64090054		
			Quiz 64090053		
J. PETROL			Companies / Ir	ndividual / AOP	
ъ			Filer	Non-Filer	
PETROL	156A	156A Petrol & Petroleum Products (Lubricants)	12%	24%	
Ē			64090151		

K. CASH WITHDRAWAL FROM BANK			Filer	Non-Filer
BΑ			-	0.6%
NK		Cash Withdrawal (if > 50k /day)	6410	0101

L. MOTOR V	EHICLES		Engine Capacity	Rate of Ta	x for Filer	Rate of Tax Non-Filer
	2210/14\	At the time of Motor Vehicle Leasing	Any Motor Vehicle	-		12%
	231B(1A)	At the time of Motor Venicle Leasing		64100	304	
			Up to 850cc	0.5% of t	he value	1.5% of the value
			851cc to 1000cc	1% of th	ne value	3% of the value
		On Registration by Excise & Taxation Dept.	1001 to 1300cc	1.5% of t	he value	4.5% of the value
		&	1301cc to 1600cc	2% of the value		6% of the value
PU	231B (1)	On Sale by Manufacturer (Car or Jeep)	1601cc to 1800cc	3% of the value		9% of the value
PURCHASE			1801cc to 2000cc	5% of the value		15% of the value
	& (3)	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	2001cc to 2500cc	7% of the value		21% of the value
			2501cc to 3000cc	9% of the value		27% of the value
		II- Manufactured or assembled locally in Pakistan, the invoice value inclusive of all duties and taxes or	Above 3000cc	12% of the value		36% of the value
		III- Auctioned, the auction value inclusive of all	Motor Vehicle Registration Fee u/s	231B(1)	6410030	01
		duties and taxes	Motor Vehicle Sale u/s 231B(3)		6410030	03
		Engine capacity is not applicable / Value of vehicle is 5 million or more [Imported Vehicle / Locally	Filer		Non-Filer	
		Manufactured or Assembled]	3%	9%		9%



			Engine Capacity	Filer (Per Annum)	Non-Filer (Per Annum)
			Up to 850cc	- (reramum)	(rer Annum)
			851cc to 1000cc	5,000	15,000
	231B(2)		1001 to 1300cc	7,500	22,500
		Tourism Country	1301cc to 1600cc	12,500	37,500
		Transfer or Ownership (Tax rate shall be reduced by 10% each year from	1601cc to 1800cc	18,750	56,250
		the date of 1st registration)	1801cc to 2000cc	25,000	75,000
			2000cc to 2500cc	37,500	112,500
			2500cc to 3000cc	50,000	150,000
			Above 3000cc	62,500	187,500
	ı.			64100302	
		Engine capacity is not applicable / Value of vehicle is 5 million or more	Filer		Non-Filer
		*Tax rate reduced by 10% for each year from the 1st registration in Pakistan	20,000		60,000
	231B(2A)	Sold Locally Manufactured Motor Vehicles	Engine Capacity	Filer	Non-Filer
			Up to 1000cc	100,000	300,000
SALE			1001cc to 2000cc	200,000	600,000
			2001cc and above	400,000	1,200,000
			64100305		
			Engine Capacity	Filer (Per Annum)	Non-Filer (Per Annum)
			Up to 1000cc	800	1,600
			1001cc to 1199cc	1,500	3,000
ANNU			1200cc to 1299cc	1,750	3,500
AL PA	234	Motor Vehicles	1300cc to 1499cc	2,500	5,000
ANNUAL PAYMENT			1500cc to 1599cc	3,750	7,500
7			1600cc to 1999cc	4,500	9,000
			2000cc & above	10,000	20,000
				64130003	

M. BROKERA	GE AND COMI	VISSION	Companies / Individual / AOP		
Е		Advertising Commission	Filer	Non- Filer	
BROKERAGE	233		10%	20%	
RAGE			64120070		
ρο		Life Insurance Agent (If < 500,000)	8%	16%	
N N			64120066		
COMMISSION		Other Commissions	12%	24%	
Z			64120074		



N ELECTRICI	N. ELECTRICITY (ON GROSS)		Companies / Individual / AOP			
N. ELECTRICI			Slabs	Rate on Exceeding Amount	Fixed Tax	
		Commercial / Industrial Consumers	Up to 500	Nil	Nil	
			500 to 20,000	10%	Nil	
				64140101		
		Commercial Consumers	20,000 and above	12%	1,950	
ELEC				64140001		
ELECTRICITY	235	Industrial Consumers	20,000 and above	5%	1,950	
7				64140002		
			Not < 25,000	Filer	Non-Filer	
		Domestic / Residential	1101 123,000	-	-	
		Domestic / Residential			7.5%	
			Exceeding > 25,000	-	64140102	

			Companies	/ Individual / AOP	
O. PHONE &	O. PHONE & INTERNET		Filer/non-filer	Non-Filer as per the General Order by the Board	
	114B	Bills or Sales of prepaid internet or telephone cards or sale of units to any electronic medium	-	75%	
PHO		Telephone Bill, Internet Bills, Phone Cards	15%		
PHONES			Telephone Bill u/s 236(1)(a)	64150001	
& IN	236		Prepaid Telephone Card u/s 236(1)	(b) 64150003	
INTERNET	255		Phone Unit u/s 236(1)(c)	64150004	
4			Internet Bill u/s 236(1)(d)	64150005	
			Prepaid Internet Card u/s 236(1)(e)	64150006	

P. PROPERT	Y SALE AND PURCHASE	Companies / Individual / AOP			
	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%	
PRO		64150301			
PROPERTY	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%	
			641	51101	



	Q. DISTRIBUTORS, DEALERS, WHOLESALERS, RETAILERS			Companies / Individual / AOP			
Q. DISTRIBU				Filer Non			
Dia		Sale to Distributors, Dealers, Wholesalers	0.1%	2%			
STRIBU	Sale to Distributors, Dealers, Wholesalers by Manufacture & Commercial Importer 236G 236G		64150701				
	236G	236G Fertilizers	ATL in both Sales Tax & Income Tax	Filer	Non-Filer		
DEALERS,			0.25%	0.70%	1.4%		
			64150702				
HOLE	236H	Sale to Retailers	Filer	Non	-Filer		
WHOLESALERS,	Z30H	by Manufacture, Distributors, Dealers, Wholesalers & Commercial Importer	0.5% 2.5%		5%		
9,	Ç,		6415	50803			

S. OTHER V	ARIOUS WITHHO	OLDING SECTIONS			
	Clause 23A,	Maharatha Barata Gahara Wahalayard	3 years Average	3 years Average	
	Part-I, 2 nd Schedule	Voluntarily Pension Scheme; Withdrawal	640902	201	
			Companies / Ind	ividual / AOP	
	231C	On issuance or renewal of Visa to a Foreign National as a Domestic Workers by the Visa issuing authority from the	Filer	Non-Filer	
		employer	200,000/-	400,000/-	
			N/A		
	236A	Property Auction, Sale by Auction of Train Management	5%	10%	
	236A	Services by the Pakistan Railway	64150103		
		Other Auction	10%	20%	
OTHERS		Other Auction	64150101		
ERS		Foreign Produced TV Drama Serial or Play	Rs. 1,000,000/- per episode		
	236CA	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%	
	23000	Tulicaons & Gatherings	N/A		
	236Y	On amount Remitted abroad through	5%	10%	
	2301	Credit, Debit or Prepaid Cards	641519	905	
	236Z	Ropus Shares issued by Listed & Unlisted Companies	10%	20%	
	2302	Bonus Shares issued by Listed & Unlisted Companies	N/A		



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

T. NO WITH	T. NO WITHHOLDING						
NO	2360	Advance tax under this chapter shall not be collected from	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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2. Mr. Imran-ul-Haq

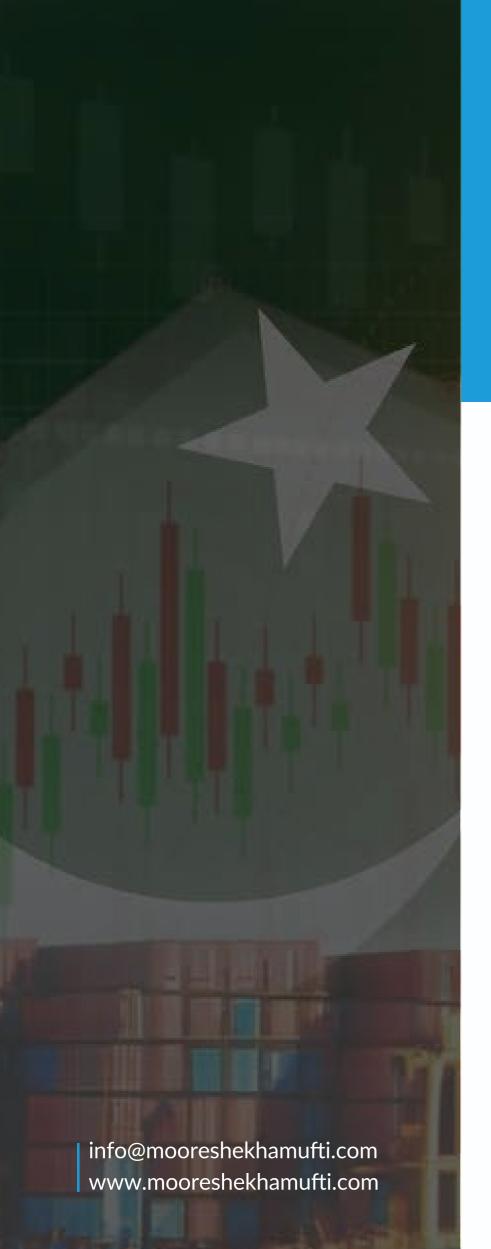
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