

# INCOME TAX WITHHOLDING CHART PRO

(SUBJECT WISE WITH PAYMENT CODES) FOR THE TAX YEAR 2025





**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		64010062		
							1%	2%	
							64010052		
							4%	8%	
							64060008		
							1%	2%	
							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		
4AB	Surcharge	@ 10% on Annual Tax on Income More than Rs. 10M					

C. DIVIDEND			Individual / AOP		Companies	
			Filer	Non-Filer	Filer	Non-Filer
			DIVIDEND	150	Power Generation <i>*Subject to the implementation &amp; Purchase Agreements</i>	7.5%
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	<b>Information Technology (IT) Services</b>	64050080			
			i. Software Development ii. Software Maintenance iii. System Integration iv. Web Design v. Web Development vi. Web Hosting vii. Network Design				
		10	<b>IT Enabled Services</b>	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				
				<b>Companies</b>		<b>Individual / AOP</b>	
				<b>Filer</b>	<b>Non-Filer</b>	<b>Filer</b>	<b>Non-Filer</b>
		(c)	i Sportsman	10%	20%	10%	20%
			64050071				
		(c)	ii Contract	8%	16%	8%	16%
			64050063				



**INCOME TAX WITHHOLDING CHART PRO**  
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F. GOODS, SERVICES & CONTRACTS			Companies		Individual / AOP					
GOODS, SERVICES & CONTRACTS	153(1)(a)		Filer	Non-Filer	Filer	Non-Filer				
		Rice, Cotton Seed or Edible Oils (if Annual Payment > 75K)	1.5%	3%	1.5%	3%				
		64060003								
		Other Good (if Annual Payment > 75K)	5%	10%	5.5%	11%				
					64060008		64060009			
		Toll Manufacturing (if Annual Payment > 75K)	9%	18%	11%	22%				
					64060008		64060009			
		<b>Distributors, Dealers, Sub-Dealers, Wholesalers &amp; Retailers</b>			<b>Companies / Individual / AOP</b>		<b>Individual / AOP</b>			
		<ul style="list-style-type: none"> <li>i. FMCG</li> <li>ii. Fertilizer</li> <li>iii. Electronics (excluding Mobile Phones)</li> <li>iv. Sugar</li> <li>v. Cement</li> <li>vi. Edible Oil</li> <li>vii. Steel</li> </ul>			<b>ATL in both Sales Tax &amp; Income Tax</b>		Filer	Non-Filer	Filer	Non-Filer
					0.25%		5%	10%	5.5%	11%
					64060032		64060008		64060009	
		Traders of Yarn			<b>Companies</b>		<b>Individual / AOP</b>			
					Filer	Non-Filer	Filer	Non-Filer		
					0.5%	1%	0.5%	1%		
					64060051					
		Distribution of Cigarettes			<b>Companies / Individual / AOP</b>					
					<b>Filer</b>			<b>Non-Filer</b>		
					2.5%			5%		
		Distribution of Pharmaceutical Products			64060002					
					1%			2%		
					64060002					
		153(1)(b)			<b>Companies</b>		<b>Individual / AOP</b>			
					<b>Filer</b>		<b>Non-Filer</b>			
					9%	18%	11%	22%		
					64060168		64060172			
					1	Transport Services	4%	8%	4%	8%
2	Freight Forwarding Services									
3	Air Cargo Services									
4	Courier Services									
5	Manpower Outsourcing Services	64060158								



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	6	Hotel Services				
	7	Security Guard Services				
	8	Software Development Services				
	9	<b>Information Technology (IT) Services</b>				
		<ul style="list-style-type: none"> <li>i. Software Development</li> <li>ii. Software Maintenance</li> <li>iii. System Integration</li> <li>iv. Web Design</li> <li>v. Web Development</li> <li>vi. Web Hosting</li> <li>vii. Network Design</li> </ul>	4%	8%	4%	8%
			64060158			
	10	<b>IT Enabled Services</b>				
		<ul style="list-style-type: none"> <li>i. Inbound / Outbound Call Centers</li> <li>ii. Medical Transcription</li> <li>iii. Remote Monitoring</li> <li>iv. Graphics Design</li> <li>v. Accounting Services</li> <li>vi. Human Resource Services</li> <li>vii. Telemedicine Centers</li> <li>viii. Data Entry Operations</li> <li>ix. Cloud Computing Services</li> <li>x. Data Storage Services</li> <li>xi. Locally Produced TV Programs</li> <li>xii. Insurance Claims Processing</li> </ul>	4%	8%	4%	8%
			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				
	19	Telecommunication Infrastructure (Tower) Services				
	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				
	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				
	<b>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.</b>			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)	<ul style="list-style-type: none"> <li>i. Stitching</li> <li>ii. Dying</li> <li>iii. Printing</li> <li>iv. Embroidery</li> </ul>	<ul style="list-style-type: none"> <li>v. Washing</li> <li>vi. Sizing</li> <li>vii. Weaving</li> </ul>	Company/ AOP/Individual				
			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	
			<b>Information Technology (IT) Services [Tax Year 2024 to till 2026]</b>		0.25%	
			i. Software Development ii. Software Maintenance iii. System Integration iv. Web Design	v. Web Development vi. Web Hosting vii. Network Design	64070201	
			<b>IT Enabled Services [Tax Year 2024 to till 2026]</b>		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	
				1%		
		Services or Technical Services Exported from Pakistan		64070201		
		(c)	<b>Royalty, Commission or Fees by Resident Company from Foreign Enterprise for the Use Outside Pakistan of;</b>		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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	231B(2)	Transfer or Ownership (Tax rate shall be reduced by 10% each year from the date of 1st registration)	Engine Capacity	Filer (Per Annum)	Non-Filer (Per Annum)			
			Up to 850cc	-	-			
			851cc to 1000cc	5,000	15,000			
			1001 to 1300cc	7,500	22,500			
			1301cc to 1600cc	12,500	37,500			
			1601cc to 1800cc	18,750	56,250			
			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			
			64100302					
		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 in Pakistan	Filer	Non-Filer				
			20,000	60,000				
<b>SALE</b>	231B(2A)	Sold Locally Manufactured Motor Vehicles	Engine Capacity	Filer	Non-Filer			
			Up to 1000cc	100,000	300,000			
			1001cc to 2000cc	200,000	600,000			
			2001cc and above	400,000	1,200,000			
			64100305					
<b>ANNUAL PAYMENT</b>	234	Motor Vehicles	Engine Capacity	Filer (Per Annum)	Non-Filer (Per Annum)			
			Up to 1000cc	800	1,600			
			1001cc to 1199cc	1,500	3,000			
			1200cc to 1299cc	1,750	3,500			
			1300cc to 1499cc	2,500	5,000			
			1500cc to 1599cc	3,750	7,500			
			1600cc to 1999cc	4,500	9,000			
			2000cc & above	10,000	20,000			
			64130003					
			<b>M. BROKERAGE AND COMMISSION</b>			<b>Companies / Individual / AOP</b>		
<b>BROKERAGE &amp; COMMISSION</b>	233	Advertising Commission	Filer	Non-Filer				
			10%	20%				
		64120070						
		Life Insurance Agent (If < 500,000)	Filer	Non-Filer				
			8%	16%				
		64120066						
Other Commissions	Filer	Non-Filer						
	12%	24%						
64120074								



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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	
					64140101	
		Commercial Consumers	20,000 and above	12%	1,950	
	64140001					
	Industrial Consumers	20,000 and above	5%	1,950		
			64140002			
	Domestic / Residential	Not < 25,000	Filer	Non-Filer		
			-			
Domestic / Residential	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	<u>Sale of Property-236C</u>		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	
	<u>Purchase of Property-236K</u>		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	
Late Filer Tax is not payable if the last three Tax Year returns were filed in time.					



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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			
	Fertilizers	ATL in both Sales Tax & Income Tax		Filer	Non-Filer
		0.25%		0.70%	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 <sup>nd</sup> 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/-	
			64151907			
	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		Rs. 2,000,000/- per episode	
			64150503			
		Foreign Produced TV Play (single episode)	Rs. 3,000,000/-		Rs. 6,000,000/-	
			64150504			
	Advertisement Starring Foreign Actor	Rs. 500,000/- per second		Rs. 1,000,000/- per second		
		64150505				
	236CB	Functions & Gatherings	10%		20%	
			64151351			
	236Y	On amount Remitted abroad through Credit, Debit or Prepaid Cards	5%		10%	
			64151905			
236Z	Bonus Shares issued by Listed & Unlisted Companies	10%		20%		
		64151351				



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

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

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

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# OUR OFFICES

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