



MOORE Shekha Mufti
Chartered Accountants

INCOME TAX WITHHOLDING CHART

(SUBJECT WISE WITH PAYMENT CODES)

TAX YEAR 2027

WITH EFFECT FROM JULY 01, 2026

IN LIGHT OF AMENDMENTS MADE
THROUGH FINANCE BILL 2026

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A	IMPORT	CASH WITHDRAWAL FROM BANK	K
B	SALARY	MOTOR VEHICLES	L
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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)		Commercial Importer			
			64010052		Filer	Non-Filer	Filer	Non-Filer
			1%	2%	2%	4%	5.5%	11%
					64010057		64010062	
			Manufacturers Covered Under Rescinded S.R.O. 1125 of 2011 (TLCSS)				1%	2%
					64010052			
			Pharmaceutical Finished Goods (not manufacture in Pakistan, as certified by the Drug Regulatory Authority of Pakistan)				4%	8%
					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			
					Tax (in Rs.)			
			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		11,500		5,200	



B. SALARY			Slab Rates				
			Slab	Rate on Exceeding Amount	Fixed Tax		
SALARY	149	Salary	Up to 600,000	Nil	Nil		
			600,001 to 1,200,000	1%	Nil		
			1,200,001 to 2,200,000	11%	6,000		
			2,200,001 to 3,200,000	20%	116,000		
			3,200,001 to 4,100,000	25%	316,000		
			4,100,001 to 5,600,000	29%	541,000		
			5,600,000 to 7,000,000	32%	976,000		
			7,000,000 and above	35%	1,424,000		
			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		64020003		
	149(1A)	Pension, Annuity or Supplement received by former employer to employee below the age of 70 years	Upto 10 million	0%			
10 million and above			5%				
			64020007				

C. DIVIDEND		Individual / AOP		Company		
		Filer	Non-Filer	Filer	Non-Filer	
DIVIDEND	150	Power Generation <i>*Subject to the implementation & Purchase Agreements</i>	7.5%	15%	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%
						64330050
		Mutual Fund / Debt Securities	25%	50%	29%	58%
						64330050
REIT, Modaraba or any Other Collective Scheme	15%	30%	15%	30%		
				64030055		
Exempt company OR Non tax payable Companies	25%	50%	25%	50%		
				64330050		



D. INTEREST			Company / Individual / AOP				
			Filer		Non-Filer		
INTEREST	151(1)(a)	Interest on National Saving Scheme (NSS)	20%		40%		
				64040001			
	151(1)(b)	Interest on Bank Account	20%		40%		
				64040002			
	151(1)(c)	Interest on Federal Government, Provincial Government & Local Government Bonds (INDIVIDUAL)		15%		30%	
					64040003		
	151(1)(c)	Interest on Federal Government, Provincial Government & Local Government Bonds (AOP & COMPANY)		20%		40%	
					64040003		
	151(1)(d)	Interest on Company Loans		15%		30%	
				64040004			
	151A	Gain Arising on Disposal of Certain Debt Securities		20%		40%	
				64330072			
151B	Payments by Life Insurance Companies and Family Takaful Operators		Company / Individual / AOP				
			Condition		Filer	Non-Filer	
			Payouts / Benefits Paid Within One Year of Policy Issuance		15%	30%	
			Payout / Benefits after 1 Year but Before 7 Years of Issuance		10%	20%	
			-				
151(1A)	Interest on Investment in Sukuks		Company		Individual / AOP		
			Filer	Non-Filer	Filer	Non-Filer	
			25%	50%	10% < 1million	20%	
					64030084		
					12.5% > 1million	25%	
			64030086		64030085		

E. NON-RESIDENT			Company / 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				
	(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				
152(1C)	Fee for Offshore Digital Services	15%				
		64050057				
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%			
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	Company		Individual / AOP	
			Filer	Non-Filer	Filer	Non-Filer
			5%	10%	5.5%	11%
					64050068	
	(b)	Services	Company / Individual / AOP			
Filer			Non-Filer			
15%			30%			
				64050065		



Specified Services		Company / Individual / AOP	
		Filer	Non-Filer
1	Transport Services		
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	Tracking Services		
10	Advertising Services (Other than Print & Electronic Media)		
11	Share Registrar Services		
12	Engineering Services		
13	Car Rental Services		
14	Building Maintenance Services	8%	16%
15	Services Rendered by Pakistan Stock Exchange Limited		
16	Services Rendered by Pakistan Mercantile Exchange Limited		
17	Inspection Services		
18	Certification Services		
19	Testing Services		
20	Training Services		
21	Oilfield Services		
	Information Technology (IT) Services	Filer	Non-Filer
22	<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 	4%	8%
		64050080	



			IT Enabled Services	4%	8%
		23	<ul style="list-style-type: none"> 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 	64050080	
				Company / Individual / AOP	
				Filer	Non-Filer
		(c)	i Sportsman	15%	30%
				64050071	
			ii Contract	8%	16%
				64050063	

F. GOODS, SERVICES & CONTRACTS			Company		Individual / AOP			
			Filer	Non-Filer	Filer	Non-Filer		
GOODS, SERVICES & CONTRACTS	153(1)(a)	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%		
			64060060		64060083			
		Toll Manufacturing (if Annual Payment > 75K)	9%	18%	11%	22%		
			64060068		64060084			
		Distributors, Dealers, Sub-Dealers, Wholesalers & Retailers	Companies / Individual / AOP		Companies		Individual / AOP	
		<ul style="list-style-type: none"> i. FMCG ii. Fertilizer iii. Electronics (excluding Mobile Phones) iv. Sugar v. Cement vi. Edible Oil vii. Steel 	ATL in both Sales Tax & Income Tax		Filer	Non-Filer	Filer	Non-Filer
			0.25%		5%	10%	5.5%	11%
			64060082		64060060		64060083	
			Company / Individual / AOP					
			Filer		Non-Filer			
		Traders of Yarn	0.5%		1%			
			64060051					

153(1)(b)	Distribution of Cigarettes	Company / Individual / AOP			
		Filer	Non-Filer		
			2.5%	5%	
	Distribution of Pharmaceutical Products	64060005			
		1%	2%		
		64060002			
	Services (if Annual Payment > 30K)	Company / Individual / AOP			
		Filer	Non-Filer		
		14%	28%		
	Independent Professional Services	Individuals			
		Filer	Non-Filer		
		1	Doctors	15%	30%
		2	Lawyers		
		3	Architects		
		4	Accountants		
5	Software Engineers or Developers				
-					
Specified Services	Company / Individual / AOP				
	Filer	Non-Filer			
	1	Transport Services	7%	14%	
	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	Tracking Services			
	10	Advertising Services (Other than Print & Electronic Media)			
11	Share Registrar Services				

		12	Engineering Services			
		13	Architectural 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			
		21	Services Rendered by Pakistan Mercantile Exchange Limited			
		22	Inspection Services			
		23	Certification Services			
		24	Testing Services			
		25	Training Services			
		26	Oilfield Service			
		27	Telecommunication Services			
		28	Collateral Management Services			
		29	Travel and Tour Services			
		30	REIT Management Services			
		31	Services Rendered by National Clearing Company Pakistan Limited			
			Information Technology (IT) Services	4%	8%	
		32	<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	
			IT Enabled Services	4%	8%	
		33	<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	
		❖ 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.				

			Company / Individual / AOP			
			Filer		Non-Filer	
		Electronic and Print Media Advertising Services	1.5%		3%	
		Terminal or Port Services	12%		24%	
			64060153			
			-		-	
			Company		Individual / AOP	
			Filer	Non-Filer	Filer	Non-Filer
		Contracts (if Annual Payment > 10K)	7.5%	15%	8%	16%
	153(1)(c)		64060265		64060266	
			Company / Individual / AOP			
			Filer		Non-Filer	
		Sportsman	15%		30%	
			-			
			Company / AOP / Individual			
			Filer		Non-Filer	
	153(2)	i. Stitching ii. Dying iii. Printing iv. Embroidery	1%		2%	
		v. Washing vi. Sizing vii. Weaving	64060231			
			1%		2%	
			64060557			
	153(2A)	Digitally ordered goods or ordered services through E-Commerce platforms including websites	2%		4%	
		Digital Means or Banking Channels by Payment Intermediary	64060558			
		Cash on Delivery (CoD) by Courier Service	64060558			

G. (I) EXPORT OF GOODS			Company / AOP / Individual	
			Filer / Non-Filer	
EXPORTS	154	Exports (Minimum)	1.25%	
			64070054	
	154(1)	Export of Goods (Minimum)	1.25%	
			64070054	
	154(3)	Inland Bank to Bank Letter of Credit (Minimum)	1.25%	
			64070054	
	154(3A)	Export Processing Zone (Minimum)	1.25%	
			64070054	
	154(3B)	Indirect Exporter; SPO (Minimum)	1.25%	
			64070054	

G. (II) EXPORT OF SERVICES				Company / AOP / Individual					
				Filer / Non-Filer					
EXPORTS OF SERVICES			Exports of Computer Software [Tax Year 2026 to till 2029]	0.25%					
			Information Technology (IT) Services [Tax Year 2026 to till 2029]			0.25%			
			(a)	<ul style="list-style-type: none"> i. Software Development ii. Software Maintenance iii. System Integration iv. Web Design 	<ul style="list-style-type: none"> v. Web Development vi. Web Hosting vii. Network Design 	64060286			
				IT Enabled Services [Tax Year 2026 to till 2029]			0.25%		
				(a)	<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 	<ul style="list-style-type: none"> vii. Telemedicine Centers viii. Data Entry Operations ix. Cloud Computing Services x. Data Storage Services xi. Locally Produced TV Programs xii. Insurance Claims Processing 	64060286		
			154A	(b)	Services or Technical Services Rendered Outside Pakistan		1%		
							64060288		
					(b)	Services or Technical Services Exported from Pakistan		1%	
								64060288	
	(c)	Royalty, Commission or Fees by Resident Company from Foreign Enterprise for the Use Outside Pakistan of;			1%				
		<ul style="list-style-type: none"> i. Patent ii. Invention iii. Model iv. Design v. Secret Process 		<ul style="list-style-type: none"> vi. Secret Formula vii. Similar Property Right viii. Information Concerning Industrial, Commercial or Scientific Knowledge, Experience or Skill 	64060288				
	(d)	Construction Contracts Executed Outside Pakistan		1%					
				64060288					
	(da)	Indenting Commission Agent on Imports		1%					
Indenting Commission Agent on Exports		64060288							
(e)	Other Services Rendered Outside Pakistan, as Notified by the Board from Time to Time		1%						
			64060288						
154B		Revenues Received from Social Media Platforms	Condition	Company / Individual / AOP					
				Filer	Non-Filer				
			Resident	5%	10%				
	Non-Resident	5%	5%						
			-						



H. RENT			Company		Individual / AOP			
			Filer	Non-Filer	Slabs	Rate on Exceeding Amount	Fixed Tax	Non-Filer
						Filer		
RENT	155	Rent (On Gross Rental Payment) (If the payer is Individual or AOP, withholding only if annual rent > 1.5M)	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			
I. PRIZE & WINNINGS					Company / Individual / AOP			
					Filer	Non-Filer		
PRIZE & WINNING	156	Prize Bonds & Cross-word puzzle			15%	30%		
			64090051					
		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 64090055								
J. PETROL					Company / Individual / AOP			
					Filer	Non-Filer		
PETROL	156A	Petrol & Petroleum Products (Lubricants)			12%	24%		
					64090151			
K. CASH WITHDRAWAL FROM BANK					Filer	Non-Filer		
BANK	231AB	Cash Withdrawal (if > 50k / day)			-	0.8%		
					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	

		<p>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</p> <p>II- Manufactured or assembled locally in Pakistan, the invoice value inclusive of all duties and taxes or</p> <p>III- Auctioned, the auction value inclusive of all duties and taxes</p>	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%	
		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			
SALE	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	
ANNUAL PAYMENT	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	



M. BROKERAGE AND COMMISSION			Company / Individual / AOP	
			Filer	Non- Filer
BROKERAGE & COMMISSION	233	Advertising Commission	10%	20%
			64120070	
	Life Insurance Agent (If < 500,000)	8%	16%	
		64120066		
	Other Commissions	12%	24%	
		64120074		

N. ELECTRICITY (ON GROSS)			Company / 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	
			-		
		Exceeding > 25,000	-	7.5%	
			64140102		

O. PHONE & INTERNET			Company / Individual / AOP	
			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			Company / Individual / AOP			
PROPERTY	Sale of Property-236C		Filer		Non-Filer {Other than Non-resident Pakistani}	
	up to 50 Million		2.75%		11.5%	
	50 Million to 100 Million					
	100 Million & above					
				64150301		
	Purchase of Property-236K		Filer		Non-Filer {Other than Non-resident Pakistani}	
	up to 50 Million		1.25%		10.5%	
	50 Million to 100 Million		1.25%		14.5%	
	100 Million & above		1.25%		18.5%	
				64151101		

Q. DISTRIBUTORS, DEALERS, WHOLESALERS, RETAILERS			Company / 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			

R. OTHER VARIOUS WITHHOLDING SECTIONS							
OTHERS	Clause 23A, Part-I, 2 nd Schedule	Voluntarily Pension Scheme; Withdrawal	3 years Average				
			64090202				
	231C	On issuance or renewal of Visa to a Foreign National as a Domestic Workers by the Visa issuing authority from the employer	Company / 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	

	236CB	Functions & Gatherings	10%	20%
			64150407	
	236Y	On amount Remitted abroad through Credit, Debit or Prepaid Cards	0.5%	1%
			64151906	
	236Z	Bonus Shares issued by Listed & Unlisted Companies	10%	20%
			64151351	

S. NO WITHHOLDING

NO WITHHOLDING	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 * Withholding Exemption Certificate Holder 	
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If you need any clarification in respect to the above, kindly do contact our Income Tax Team as follows:

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Moore Shekha Mufti is an independent member firm of Moore Global International, members in principal cities throughout the world.

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