



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 ACT 2026

WWW.MOORESHEKHAMUFTI.COM



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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]		
IMPORT	148	Import (Minimum Tax except for manufacture & Listed Companies)	Filer	Non-Filer	Filer	Non-Filer	Filer	Non-Filer	
			1%	2%	2%	4%	5.5%	11%	
			64010052		Commercial Importer				
					Filer	Non-Filer	Filer	Non-Filer	
					3.5%	7%	6%	12%	
		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		Manufacturers Covered Under Rescinded S.R.O. 1125 of 2011 (TLCSS)					1%	2%	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		
		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				



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	
		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	Individual	
			Condition	Filer Non-Filer [Other than Non-resident]
			Payouts / Benefits Paid Within One (01) Year of Policy	15% 30%
	151(1A)	Interest on Investment in Sukuks	Payout / Benefits after 1 to 4 Years of Policy	10% 20%
			-	
			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%			
				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	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	8%	16%
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		
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		
22	Information Technology (IT) Services	Filer	Non-Filer
	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	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	
		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					
		Traders of Yarn	Filer		Non-Filer			
			0.5%		1%			
			64060051					



153(1)(b)	Distribution of Cigarettes	Company / Individual / AOP		
		Filer	Non-Filer	
		2.5%	5%	
		64060005		
		1%	2%	
		64060002		
	Distribution of Pharmaceutical Products	Company / Individual / AOP		
		Filer	Non-Filer	
		14%	28%	
		64060180		
		Individuals		
		Filer	Non-Filer	
	Independent Professional Services			
	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 Non-Banking Finance 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	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	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
153(1)(c)	Electronic and Print Media Advertising Services		1.5%	3%
			64060153	
	Terminal or Port Services		Company	
			Individual / AOP	
			Filer	Non-Filer
			12%	24%
			-	
	Contracts (if Annual Payment > 10K)		Company	
			Individual / AOP	
			Filer	Non-Filer
			7.5%	15%
			64060265	
			64060266	
153(2)	Sportsman		Company / Individual / AOP	
			Filer / Non-Filer	
			Filer	Non-Filer
			15%	30%
			-	
	i. Stitching ii. Dying iii. Printing iv. Embroidery	v. Washing vi. Sizing vii. Weaving	1%	2%
			64060231	
	Digitally ordered goods or ordered services through E-Commerce platforms including websites	Digital Means or Banking Channels by Payment Intermediary	1%	2%
			64060557	
	Cash on Delivery (CoD) by Courier Service		2%	4%
			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	154A	(a)	Exports of Computer Software [Tax Year 2026 to till 2029]		0.25%	
					64060286	
			Information Technology (IT) Services [Tax Year 2026 to till 2029]		0.25%	
			i. Software Development ii. Software Maintenance iii. System Integration iv. Web Design	v. Web Development vi. Web Hosting vii. Network Design	64060286	
			IT Enabled Services [Tax Year 2026 to till 2029]		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	64060286	
		(b)	Services or Technical Services Rendered Outside Pakistan		1%	
					64060288	
			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%	
			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	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	Payment from Social Media Platforms			Company / Individual / AOP	
					Filer	Non-Filer
					5%	10%
					-	



H. RENT			Company		Individual / AOP					
			Filer	Non-Filer	Slabs	Rate on Exceeding Amount	Fixed Tax	Non-Filer		
						Filer				
R E N T	155	Rent (On Gross Rental Payment)	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			
		(If the payer is Individual or AOP, withholding only if annual rent > 1.5M)	64080001		64080001					
I. PRIZE & WINNINGS					Company / Individual / AOP					
					Filer		Non-Filer			
P R I Z E & W I N N I N G	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			
P E T R O L	156A	Petrol & Petroleum Products (Lubricants)	12%		24%					
				64090151						
K. CASH WITHDRAWAL FROM BANK					Filer		Non-Filer			
B A N K	231AB	Cash Withdrawal (if > 50k /day)	-		0.8%					
				64100101						
L. MOTOR VEHICLES					Engine Capacity		Rate of Tax for Filer		Rate of Tax Non-Filer	
P U R C H A S E	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			



		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
			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		
		II- Manufactured or assembled locally in Pakistan, the invoice value inclusive of all duties and taxes or III- Auctioned, the auction value inclusive of all duties and taxes 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
		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	64140002	
				Filer	Non-Filer
				-	
				-	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	<u>Sale of Property-236C</u>	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	
	<u>Purchase of Property-236K</u>	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	* 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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