

## Withholding Income Tax Regime (WHT Rates Card)

Guideline for the Taxpayers, Tax Collectors & Withholding Tax Agents - as per Finance Act, 2020 – updated up to June 30, 2020

Section	Relevant summary of WHT section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status
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### **Withholding Tax Regime (Income Tax)** **Under the Income Tax Ordinance, 2001**

## **Withholding Income Tax Rates Card**

**Updated up to 30-06-2020**

## **Facilitation Guide**

**FOR THE TAXPAYERS, TAX COLLECTORS & WITHHOLDING/COLLECTING AGENTS**

***Disclaimer:-****This Withholding Tax Rates Card is just an effort to have a ready reference for facilitation of all the Stakeholders of Withholding Tax Regime. The original statute (Income Tax Ordinance, 2001, as amended) shall always prevail in case of any contradiction/error herein. This card shall never be produced as a legal document before any Court of law / legal forum nor can be used for any statutory proceedings. However, in case any clarification is required in respect of any provision of the Income Tax Ordinance, 2001, please feel free to contact Secretary/Chief Inland Revenue Policy (Income Tax Clarifications), IR Policy Wing, FBR House, FBR, Islamabad (email: memberir@fbr.gov.pk)*

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148 Imports	<p>Tax to be collected from every importer of goods on the value of goods.</p> <p>1.</p> <p>(i) <b>Persons importing goods classified in Part-I of the Twelfth Schedule</b></p> <p>(ii) Industrial undertaking importing remelttable steel (PCT Heading 72.04) and directly reduced iron for its own use;</p> <p>(iii) Persons importing potassic of Economic Coordination Committee of the Cabinet's decision No. ECC-155/12/2004 dated the 9<sup>th</sup> December, 2004</p> <p>(iv) Persons importing Urea;</p> <p>(v) Manufactures covered under Notification No. S.R.O 1125(I)/2011 dated the 31<sup>st</sup> December, 2011 and importing items covered under S.R.O 1125(I)/2011 dated 31<sup>st</sup> December, 2011.</p> <p>(vi) Persons importing Gold; and</p> <p>(vii) Persons importing Cotton</p> <p>(viii) Persons importing LNG</p>	<p>1% of the import value as increased by Custom duty, sales tax and federal excise duty.</p> <p><b>Persons not appearing in the Active Taxpayers' List :</b> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance),</p>	Collector of Customs	Importer of goods	At the same time and manner as the custom duty is payable in respect of the goods imported	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a).	<p>Minimum [Section 148(7)]</p> <p>The tax required to be collected under this section shall be minimum tax on the income of importer arising from the imports subject to sub-section (1) of this section and this sub-section shall not apply [i.e Adjustable] in the case of Import of:</p> <p>a. Raw material, plant, equipment &amp; parts by an industrial undertaking for its own use;</p> <p>b. [motor vehicle] in CBU condition by manufacturer of motor vehicle].</p>

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## Withholding Income Tax Regime (WHT Rates Card)

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Section	Relevant summary of WHT section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status
148 Imports (contd.)	<p>(ix) <u>Persons importing goods classified in Part-II of the Twelfth Schedule</u></p> <p>(x) <u>Persons importing goods classified in Part-III of the Twelfth Schedule</u></p>	<p><u>2% of the import value as increased by Custom duty, sales tax and federal excise duty.</u></p> <p><u>Persons not appearing in the Active Taxpayers' List :</u>  <u>The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance).</u></p> <p><u>5.5% of the import value as increased by Custom duty, sales tax and federal excise duty.</u></p> <p><u>Persons not appearing in the Active Taxpayers' List :</u>  <u>The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance).</u></p>	Collector of Customs	Importer of goods	At the same time and manner as the custom duty is payable in respect of the goods imported	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a).	<p>c. Large import houses as defined / explained in 148(7)(d)</p> <p>d. A foreign produced film imported for the purposes of screening and viewing]</p> <p>The tax collected under this section at the time of import of ships by ship-breakers shall be minimum tax. [Section 148(8A)]</p>

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148 Imports (contd.)	<p>Industrial undertaking importing Plastic raw material (PCT Heading 39.01 to 39.12) for its own use. <b>[Proviso(a)]<sup>1</sup></b></p> <p>2. <u>In case of manufacturers covered under rescinded Notification No. S.R.O 1125(I)/2011 dated the 31<sup>st</sup> December, 2011 as it stood on the 28<sup>th</sup> June, 2019 on import of items covered under the aforementioned S.R.O.</u></p> <p>3. <u>In case of persons importing finished pharmaceutical products that are not manufactured otherwise in Pakistan, as certified by the Drug Regulatory Authority of Pakistan.</u></p>	<p>1.75% of the import value as increased by Custom-duty, sales tax and federal excise duty</p> <p><b>Persons not appearing in the Active Taxpayers' List :</b> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance),</p> <p><b>1%</b></p> <p><b>Persons not appearing in the Active Taxpayers' List :</b> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance).</p> <p><b>4%</b></p> <p><b>Persons not appearing in the Active Taxpayers' List :</b> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance).</p>	Collector of Customs	Importer of goods	At the same time and manner as the custom duty is payable in respect of the goods imported	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a).	

<sup>1</sup> Proviso added vide FA, 2017

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Section	Relevant summary of WHT section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status
148 Imports (contd.)	<p>4. Persons Importing Pulses</p> <p>5. Commercial importers covered under Notification No. S.R.O 1125(I)/2011 dated the 31<sup>st</sup> December, 2011 and importing items covered under S.R.O 1125(I)/2011 dated the 31<sup>st</sup> December, 2011</p>	<p>2% of the import value as increased by Custom-duty, sales tax and federal excise duty</p> <p><b><u>Persons not appearing in the Active Taxpayers' List :</u></b> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance),.</p> <p>3% of the import value as increased by custom-duty sales tax and federal excise duty.</p> <p><b><u>Persons not appearing in the Active Taxpayers' List :</u></b> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance),</p>	<b>Collector of Customs</b>	Importer of goods	At the same time and manner as the custom duty is payable in respect of the goods imported	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a).	

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Guideline for the Taxpayers, Tax Collectors & Withholding Tax Agents - as per Finance Act, 2020 – updated up to June 30, 2020

Section	Relevant summary of WHT section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status
148 Imports (contd.)	<b>[Proviso(b)]<sup>2</sup></b> Commercial Importer importing Plastic raw material (PCT Heading 39.01 to 39.12) for its own use	4.5% of the import value as increased by Custom-duty, sales tax and federal excise duty.	Collector of Customs	Importer of goods	At the same time and manner as the custom duty is payable in respect of the goods imported	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a).	
	6. Persons importing coal	4%  <b>Persons not appearing in the Active Taxpayers' List :</b> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance),.					
	7. Persons importing finished pharmaceutical products that are not manufactured otherwise in Pakistan as certified by the Drug Regulatory of Pakistan	4%  <b>Persons not appearing in the Active Taxpayers' List :</b> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e . 8% of the import value increased by Custom –duty, sales tax and federal excise duty.					

<sup>2</sup> Proviso added vide FA, 2017

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Section	Relevant summary of WHT section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status
148 Imports (contd.)	8. Ship breakers on import of ship	4.5%  <b>Persons not appearing in the Active Taxpayers' List :</b> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance).	Collector of Customs	Importer of goods	At the same time and manner as the custom duty is payable in respect of the goods imported	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a).	
	9. Industrial undertakings not covered under S.No 1 to 6	5.5%  <b>Persons not appearing in the Active Taxpayers' List :</b> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance).					
	10. <u>Companies not covered under S. Nos 1 to 9</u>	5.5%  <b>Persons not appearing in the Active Taxpayers' List :</b> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance).					
	11. <u>Persons not covered Under S.Nos1 to 10</u>	6%  <b>Persons not appearing in the Active Taxpayers' List :</b> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance),					

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148 Imports (contd.)	<b>[proviso]</b> On Import of Mobile Phones by any Person (individual, AOP, Company) :	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2" style="width: 30%;">C&amp;F Value of Mobile Phone (in USD (\$))</th> <th colspan="2" style="text-align: center;">Tax (in Rs.)</th> </tr> <tr> <th style="width: 35%;">In CBU condition PCT Heading 8517.1219</th> <th style="width: 35%;">In CKD/SKD condition under PCT Heading 8517.1211</th> </tr> </thead> <tbody> <tr> <td>Up to 30 except smart phones</td> <td style="text-align: center;">70</td> <td style="text-align: center;">0</td> </tr> <tr> <td>Exceeding 30 and up to 100 and smart phones up to 100</td> <td style="text-align: center;">100</td> <td style="text-align: center;">0</td> </tr> <tr> <td>Exceeding 100 and up to 200</td> <td style="text-align: center;">930</td> <td style="text-align: center;">0</td> </tr> <tr> <td>Exceeding 200 and up to 350</td> <td style="text-align: center;">970</td> <td style="text-align: center;">0</td> </tr> <tr> <td>Exceeding 350 and up to 500</td> <td style="text-align: center;">3,000</td> <td style="text-align: center;">5,000</td> </tr> <tr> <td>Exceeding 500</td> <td style="text-align: center;">5,200</td> <td style="text-align: center;">11,500</td> </tr> </tbody> </table> <p style="margin-top: 10px;"><b><u>Persons not appearing in the Active Taxpayers' List :</u></b> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance),</p>	C&F Value of Mobile Phone (in USD (\$))	Tax (in Rs.)		In CBU condition PCT Heading 8517.1219	In CKD/SKD condition under PCT Heading 8517.1211	Up to 30 except smart phones	70	0	Exceeding 30 and up to 100 and smart phones up to 100	100	0	Exceeding 100 and up to 200	930	0	Exceeding 200 and up to 350	970	0	Exceeding 350 and up to 500	3,000	5,000	Exceeding 500	5,200	11,500	Collector of Customs	Importer of goods	At the same time and manner as the custom duty is payable in respect of the goods imported	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a).	
C&F Value of Mobile Phone (in USD (\$))	Tax (in Rs.)																													
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Exceeding 30 and up to 100 and smart phones up to 100	100	0																												
Exceeding 100 and up to 200	930	0																												
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149 <sup>3</sup> Tax on Salary Income	<p>Every person responsible for paying Salary to an employee shall deduct tax from the amount paid</p> <p><u>Salary Slabs:</u><sup>4</sup></p> <p>1. Where taxable income does not exceed Rs. 600,000.</p> <p>2. Where taxable income exceeds Rs. 600,000 but does not exceed Rs. 1,200,000.</p> <p>3. Where taxable income exceeds Rs. 1,200,000 but does not exceed Rs. 1,800,000.</p> <p>4. Where taxable income exceeds Rs. 1,800,000 but does not exceed Rs. 2,500,000.</p> <p>5. Where taxable income exceeds Rs. 2,500,000 but does not exceed Rs. 3,500,000</p> <p>6. Where taxable income exceeds Rs. 3,500,000 but does not exceed Rs. 5,000,000</p> <p>7. Where taxable income exceeds Rs. 5,000,000 but does not exceed Rs. 8,000,000</p>	<p><u>Tax Rates on salaryslabs</u></p> <p>0%</p> <p>5% of the amount exceeding Rs. 600,000</p> <p>Rs. 30,000 plus 10% of the amount exceeding Rs. 1,200,000.</p> <p>Rs. 90,000 plus 15% of the amount exceeding Rs. 1,800,000</p> <p>Rs. 195,000 plus 17.5% of the amount exceeding Rs. 2,500,000</p> <p>Rs. 370,000 plus 20% of the amount exceeding Rs. 3,500,000</p> <p>Rs. 670,000 plus 22.5% of the amount exceeding Rs. 5,000,000</p>	Person responsible for paying salary to the employee	Employee	At the time the <b>salary</b> is actually paid	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)	Adjustable

<sup>3</sup> As per Finance Act, 2019, the provisions of newly inserted 10<sup>th</sup> schedule of the Income Tax Ordinance, 2001 shall not apply on tax deducted under section 149.

<sup>4</sup> As per Finance Act, 2019, the salary slabs as well as tax rates have been revised with effect from 01.07.2019. As such all withholding tax agents disbursing salary are required to implement the revised tax rates from the same date.

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149 Salary (contd.)	8. Where taxable income exceeds Rs. 8,000,000 but does not exceed Rs. 12,000,000	Rs.1,345,000 plus 25% of the amount exceeding Rs. 8,000,000					
	9. Where taxable income exceeds Rs. 12,000,000 but does not exceed Rs.30,000,000	Rs. 2,345,000 plus 27.5% of the amount exceeding Rs. 12,000,000					
	10. Where taxable income exceeds Rs. 30,000,000 but does not exceed Rs.50,000,000	Rs. 7,295,000 plus 30% of the amount exceeding Rs. 30,000,000					
	11. Where taxable income exceeds Rs. 50,000,000 but does not exceed Rs.75,000,000	Rs. 13,295,000 plus 32.5% of the amount exceeding Rs. 50,000,000					
	12. Where taxable income exceeds Rs.75,000,000	Rs. 21,420,000 plus 35% of the amount exceeding Rs 75,000,000";					
149(3)	Every person responsible for making payment for directorship fee or fee for attending Board meeting or such fee by whatever name called	20% of gross amount paid	Person responsible for making payment	Payees	At the time of payment		

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150 Dividend Income	<p>Tax shall be deducted on the gross amount of dividend paid:</p> <p>(a) In the case of dividend paid by Independent Power Purchasers (IPPs) whereas such dividend is a pass through item under an Implementation Agreement or Power Purchase Agreement or Energy Purchase Agreement and is required to be reimbursed by Central Power Purchasing Agency (CPPA-G) or its predecessor or successor entity:</p> <p><b>(b) In mutual funds and cases other than mentioned at (a) above and (ba) below</b></p> <p><b>(ba) In case of person receiving dividend from a company where no tax is payable by such company, due to exemption of income or carry forward of business losses under Part-VIII of Chapter-III or claim of tax credits under Part-X of Chapter-III.</b></p>	<p>7.5%</p> <p><b>Persons not appearing in the Active Taxpayers' List :</b> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance).</p> <p>15%</p> <p><b>Persons not appearing in the Active Taxpayers' List :</b> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance)</p> <p><b>25%</b></p> <p><b>Persons not appearing in the Active Taxpayers' List :</b> <b>The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance)</b></p>	Every Person Paying Dividend	Recipients of <b>dividend</b>	At the time the <b>dividend</b> is actually paid	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)	Final Section 5 read with section 8.

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150A Return on Investment in Sukuk	On Payment of return on investment in Sukuks: a) In case the Sukuk- holder is a company,  b) In case the Sukuk – holder is an individual or an association of person, if the return on investment is more than one million,  c) In case the Sukuk – holder is an individual and an association of person, if the return on investment is less than one million, and	<b>25%</b>  <u>Persons not appearing in the Active Taxpayers' List :</u> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance),  12.5%  <u>Persons not appearing in the Active Taxpayers' List :</u> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance),  10%  <u>Persons not appearing in the Active Taxpayers' List :</u> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance),	Special Purpose Vehicle, Company	From Sukuk holders on payment of gross amount of return on investment	At the time of actual payment	(Within 7 days from the end of each week ending on every Sunday. Rule 43(b))	Final Section 5AA read with Section 8.
151 Profit on debt  151(1)(a)	A person paying profit / yield has to deduct tax from the gross amount of yield / profit.  Yield or profit (profit on debt) on account, deposit or a certificate under the National saving schemes or Post office savings account.  Up to Rs. 5 Lac	10% of the gross yield/profit paid	Every Person Making payment of profit / yield	Recipient of ( <i>Profit on debt</i> )	At the time the yield ( <b>profit on debt</b> ) is credited to the account of the recipient or is actually	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from	Minimum Tax on the profits on debt arising to a taxpayer, except Where-  (a) Taxpayer is a company; or  (b) Profit on debt is

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	Exceeding Rs. 5 Lac	15% of the gross yield /profit paid  <b>Persons not appearing in the Active Taxpayers' List :</b> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance),			paid, whichever is earlier	the end of each week ending on every Sunday. Rule 43(b)	taxable u/s 7B.
151(1)(b)	Profit on debt paid by Banking company or financial institution on account or deposit maintained.  Up to Rs. 5 Lac Exceeding Rs. 5 Lac	10% of the gross yield/profit paid 15% of the gross yield /profit paid  <b>Persons not appearing in the Active Taxpayers' List :</b> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance),	Banking Company or Financial Institution	Recipient of ( <i>Profit on debt</i> )	At the time the profit on debt is credited to the account of the recipient or is actually paid, whichever is earlier	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)	Minimum Tax on the profits on debt arising to a taxpayer, except Where-  (a) Taxpayer is a company; or  (b) Profit on debt is taxable u/s 7B.
151(1)(c)	Profit on securities , other than those mentioned in s. 151(1)(a), issued by federal / provincial government or a local government  Up to Rs. 5 Lac Exceeding Rs. 5 Lac	10% of the gross yield/profit paid 15% of the gross yield /profit paid  <b>Persons not appearing in the Active Taxpayers' List :</b> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth	Federal / Provincial Gov/ Local authority	Recipient of ( <i>Profit on debt</i> )	At the time the <b>profit on debt</b> is credited to the account of the recipient or is actually paid, whichever	In the case of Government as Withholding Agent on the day of deduction Rule 43(a) In other than Federal / Provincial Government cases, within 7 days from the end of each	Minimum Tax on the profits on debt arising to a taxpayer, except Where-  (a) Taxpayer is a company; or  (b) Profit on debt is taxable u/s 7B.

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Section	Relevant summary of WHT section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status
		Schedule to the Ordinance),			is earlier	week ending on every Sunday. Rule	
151(1)(d)	Profit on bonds , certificates, debentures, securities or instruments of any kind (other than loan agreements between borrowers and banking companies or development financial institutions)  Up to Rs. 5 Lac Exceeding Rs. 5 Lac	10% of the gross yield/profit paid 15% of the gross yield /profit paid  <b>Persons not appearing in the Active Taxpayers' List :</b> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance),	Banking company, a financial institution, a company or finance society	recipient of <i>Profit on debt</i>	At the time the <b>profit on debt</b> is credited to the account of the recipient or is actually paid, whichever is earlier	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)	Minimum Tax on the profits on debt arising to a taxpayer, except Where-  (a) Taxpayer is a company; or  (b) Profit on debt is taxable u/s 7B.

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152 <sup>5</sup> Payments to non-residents  152(1)	Every person shall deduct tax while making payments For Royalties and fee for technical payments to non-resident	15% of the gross amount.  <b>Persons not appearing in the Active Taxpayers' List :</b> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance).	Every person paying Royalty or Fee for technical services to a non-resident	Non Resident person	At the time the <b>royalty</b> or <b>fee for technical services</b> is actually paid	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)	Minimum As per section 6 read with section 8.
152(1A)	Tax will be deducted from A non-resident person on the execution of;  a) Contract or sub-contract under a construction, assembly or installation project in Pakistan including a contract for the supply of supervisory activities relating to such project.  b) Any other contract for construction or services rendered relating there to.  c) Contract for advertisement services rendered by TV Satellite Channels.	7% of the gross amount.	Every person	<i>Non-Resident Person</i>	At the time the amount is actually paid	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)	Minimum on the income of non-resident person arising from a contract.

<sup>5</sup> As per clarification issued by IR-Policy Wing, FBR, vide its internal UO # 20157 dated 04-09-2019, in respect of section 152 vis a vis Tenth Schedule ( as inserted in the ITO 2001, vide FA 2019):  
 "...that the exemption provided to section 152 of the Income Tax Ordinance by clause 10 of the Tenth Schedule to Ordinance shall not be extended to the sub-section (1), (1AA), (2), (2A) (b), (2A) (c) of section 152 i.e. Tax Rates shall be increased by 100% in the above mentioned sub-sections in case of a person not appearing at ATL." Hence, WHT card is accordingly amended.

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152(1AA)	Tax will be deducted from Non-resident on any payment of insurance premium or re-insurance to a non-resident person	5% of gross amount  <b>Persons not appearing in the Active Taxpayers' List :</b> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance)	Every Person making the payments	Non-Resident Person	At the time the amount is actually paid	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)	Minimum
152 (1AAA)	Tax will be deducted on Payments for advertisement services from non-resident person relaying from outside Pakistan.	10% of the gross amount.	Every Person making payment	Non-Resident	At the time the amount is actually paid	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)	<b>Minimum</b>
152(1C)	Tax shall be deducted on remittance outside Pakistan, of <b>fee for off-shore digital services</b> , chargeable to tax u/s 6, to a non-resident person on behalf of any resident or a permanent establishment of a non-resident in Pakistan	5% of the gross amount.	Banking company or Financial institution	Non-Resident	At the time the amount is actually paid	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)	

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Section	Relevant summary of WHT section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status
152(2)	Tax deduction on payment to non-resident, not otherwise specified.	20% of the gross amount  <b>Persons not appearing in the Active Taxpayers' List :</b> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance),	Every Person making payments	Non-resident Person	At the time the amount is actually paid	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a) In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)	Adjustable
152(2)	As per clause 5AA of Part-II of the Second Schedule, the rate of tax to be deducted under sub-section (2) of section 152, in respect of payments to an individual, on account of profit on debt earned from a debt instrument, whether conventional or shariah compliant, issue by the Federal Government under the Public Debt Act, 1944 and purchased exclusively through a bank account maintained abroad, a non-resident Rupee account repatriable (NRAR) or a foreign currency account maintained with a banking company in Pakistan shall be	10% of the gross amount.  <b>Persons not appearing in the Active Taxpayers' List :</b> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance),	Every Person responsible for making payment to a Non-resident person	Non-Resident Person	At the Time of Payment	In case of Federal / provincial Government on the day the tax is deducted. Rule 3(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)	Final

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152(2A)	<p>Every Prescribed person making payment to a Permanent Establishment of Non- Resident. For:</p> <p>(a) Sale of goods</p> <p>(i) In case of a company</p> <p>(ii) Other than companycases</p> <p>(b)</p> <p>(i) <u>In the cases of transport services, freight forwarding services, air cargo services, courier services, man power outsourcing services, hotel services, security guard services, software development services, IT Services and IT enabled services as defined in clause (133) of Part I of the Second Schedule, tracking services, advertising services (other than by print or electronic media), share registrar services, engineering services, car rental services, building maintenance services, services rendered by Pakistan Stock Exchange Ltd. &amp; Pakistan Mercantile Exchange Ltd., inspection and certification, testing &amp; training services.</u></p> <p>(ii) in case of a company:</p>	<p>4% of the gross amount.</p> <p>4.5% of the gross amount.</p> <p><b>3%</b></p> <p><b>Persons not appearing in the Active Taxpayers' List :</b> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance).</p> <p>8%</p> <p><b>Persons not appearing in the Active Taxpayers' List :</b> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth</p>	Every Prescribed person	Non-Resident	At the time amount is paid	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Governmentcases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)	<p>Minimum for S.152(2A)(b) and the provisions of sub clauses (i), (ii) and (iii) of clause (b) of sub section (3) and sub-section (4A) of section 153 shall mutatis mutandis apply [152(2B)]</p> <p><b><u>Provided that tax deductible under clause (a) of sub-section (2A) shall not be minimum tax where payments are received for sale of goods by a company being a manufacturer of such goods.</u></b></p>

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Guideline for the Taxpayers, Tax Collectors & Withholding Tax Agents - as per Finance Act, 2020 – updated up to June 30, 2020

Section	Relevant summary of WHT section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status
	<p>(iii) Other than company cases:</p> <p>(c) Execution of a contract other than a contract for sale of goods or providing/ rendering of services.</p> <p>(i) In case of sports persons</p> <p>(ii) Other than sports persons</p>	<p>Schedule to the Ordinance),</p> <p>10%</p> <p><b><u>Persons not appearing in the Active Taxpayers' List :</u></b> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance),</p> <p>10%</p> <p><b><u>Persons not appearing in the Active Taxpayers' List :</u></b> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance),</p> <p>7%</p> <p><b><u>Persons not appearing in the Active Taxpayers' List :</u></b> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance),</p>					

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Section	Relevant summary of WHT section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status
152A Payment for Foreign Produced Commercials	Tax to be deducted from Non-resident while making payments for Foreign Produced Commercial for advertisement on any Television Channel or any other Media.	20% of the gross amount.  <b><u>Persons not appearing in the Active Taxpayers' List :</u></b> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance),	Every Person responsible for making payment to a Non-resident person	Non-Resident Person	At the Time of Payment	In case of Federal / provincial Government on the day the tax is deducted. Rule 3(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)	Final

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153 Payment for goods & services  153(1)(a)	<p>Payment in full or in part including by way of advance to a resident person :</p> <p>For sale of rice, cotton seed oil and edible oil:</p> <p>Supply made by Distributors of fast moving consumer goods :</p> <p style="padding-left: 100px;">Company Other than Company</p>	<p>1.5% of the gross amount.</p> <p><b><u>Persons not appearing in the Active Taxpayers' List :</u></b> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance),</p> <p>2% of gross amount 2.5% of gross amount</p> <p><b><u>Persons not appearing in the Active Taxpayers' List :</u></b> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance)</p>	Every Prescribed Person	<p><i>Resident Person;</i></p> <p>Resident Person; and Permanent Establishment in Pakistan of a Non-Resident</p>	At the time the amount is actually paid	<p>In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)</p>	<p>Minimum Tax for all except in the following cases where it shall not be minimum tax on sale or supply of goods, by:</p> <p>(i) a company being manufacturers of such goods or (ii) Public company listed on registered Stock Exchange in Pakistan.</p>

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Section	Relevant summary of WHT section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status
	<p>For supply made to Utility Stores Corporation of Pakistan: Persons (other than company)</p> <p>Provided that the payment shall be made only in respect of supply of tea, spices, salt, dry milk, sugar, pulses wheat flour and ghee for the period commencing from the 7<sup>th</sup> day of April, 2020 and ending on 30<sup>th</sup> day of September, 2020</p> <p>Provided that this clause shall not be applicable to supply of tea, spices, salt and dry milk which are sold under a brand name.</p> <p>Provided further that this clause shall not be applicable where rate of tax under clause (a) of sub-section (1) of section 153 is less than 1.5% of the gross amount of payment under any provisions of the ordinance</p> <p>For sale of any other goods:   <div style="text-align: right;">Company Other than company</div> </p>	<p>1.5% of gross amount</p> <p><b>Persons not appearing in the Active Taxpayers' List :</b> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance)</p> <p>4% of the gross amount 4.5% of the gross amount</p> <p><b>Persons not appearing in the Active Taxpayers' List :</b> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance),</p> <p><b>Goods:</b> No deduction of tax where payment is less than Rs. 75,000/- in aggregate during a financial year [S.153(1)(a)]</p>	Every Prescribed Person	Resident Person;  Resident Person; and Permanent Establishment in Pakistan of a Non-Resident	At the time the amount is actually paid	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)	Minimum Tax for all except in the following cases where it shall not be minimum tax on sale or supply of goods, by: (i) a company being manufacturers of such goods or (ii) Public company listed on registered Stock Exchange in Pakistan.

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Section	Relevant summary of WHT section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status
153(1)(b)	<p>i. Transport services, freight forwarding services, air cargo services, courier services, man power outsourcing services, hotel services, security guard services, software development services, IT Services and IT enabled services as defined in clause (133) of Part I of the Second Schedule, tracking services, advertising services (other than by print or electronic media), share registrar services, engineering services, car rental services, building maintenance services, services rendered by Pakistan Stock Exchange Ltd. &amp; Pakistan Mercantile Exchange Ltd. , inspection, certification, testing &amp; training services.;</p> <p>ii. In case of rendering or providing of services other than as mentioned at (i) above;</p> <p style="margin-left: 20px;">a) In case of company b) In any other case c) In respect of persons making payment to electronic &amp; print media for advertising services</p>	<p>3% of the gross amount.</p> <p><b><u>Persons not appearing in the Active Taxpayers' List :</u></b> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance),</p> <p>8% of the gross amount. 10% of the gross amount 1.5% of the gross amount</p> <p><b><u>Persons not appearing in the Active Taxpayers' List :</u></b> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e.</p> <p><b><u>Services :</u></b> <b>No deduction of tax where payment is less than Rs. 30,000/- in aggregate during a financial year [S.153(1)(b)]</b></p>	Prescribed Person	<p><i>Resident Person;</i></p> <p>Resident Person; and Permanent Establishment in Pakistan of a Non-Resident</p>	At the time the amount is actually paid	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)	Minimum Tax

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153(1)(c)	<p>Execution of Contracts</p> <p>i) In case of sportsperson</p> <p>ii) In the case of Companies :</p> <p>iii) In the case of persons other than companies</p>	<p>10%</p> <p>7%</p> <p>7.5%</p> <p><b><u>Persons not appearing in the Active Taxpayers' List :</u></b> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance),</p>	Prescribed Person	<p><i>Resident Person;</i></p> <p>Resident Person; and Permanent Establishment in Pakistan of a Non-Resident</p>	At the time the amount is actually paid	<p>In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a)</p> <p>In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)</p>	Minimum Tax for all whereas it will remain adjustable where payments are received on account of execution of contracts by Public Company listed on registered Stock Exchange in Pakistan
153(2)	Every Exporter or Export House shall deduct Tax on payments in respect of services of stitching, dying, printing etc. received/provided.	<p>1% of the gross amount.</p> <p><b><u>Persons not appearing in the Active Taxpayers' List :</u></b> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance),</p>	Exporter/Export House	<p><i>Resident Person;</i></p> <p>Resident Person; and Permanent Establishment in Pakistan of a Non-Resident</p>	At the time of making the payment.	<p>In case of Federal/ provincial Government on the day the tax is deducted. Rule 43 (a).</p> <p>In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)</p>	Minimum Tax

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153B <sup>6</sup>	Tax to be deducted on payment of royalty to resident person	15% of the gross amount payable (including FED & Provincial Sales Tax, if any).  <b><u>Persons not appearing in the Active Taxpayers' List :</u></b> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance),	Every person paying an amount of royalty, in full or in part including by way of advance	Resident person	At the time of making gross payment of royalty, in full or in part including by way of advance ( including Federal Excise Duty and provincial sales tax, if any)	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a).  In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)	Adjustable
154 <sup>7</sup> Exports  154(l)	Tax to be deducted on export of goods	1% of gross value	Every Authorized dealer in Foreign Exchange	Exporter	At the time of realization of the export proceeds	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)	Final

<sup>6</sup> This is a new withholding section, inserted vide Finance Act, 2019.

<sup>7</sup> As per Finance Act, 2019, the provisions of newly inserted 10<sup>th</sup> schedule of the Income Tax Ordinance, 2001 shall not apply on tax collected / deducted under section 154.

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154(2)	On realization of proceeds on account of commission to;  I. Non-export indenting agent  II. Export indenting agent/ export buying house	5% of gross value  5% of gross value	Every Authorized dealer in Foreign Exchange	Non export indenting agent , export indenting agent/ export buying house	At the time of realization of Foreign Exchange proceeds or indenting commission	In case of Federal/ provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal/ Provincial Government cases, w ithin 7 days from the end of each week ending on every Sunday. Rule 43(b)	Final
154(3)	On realization of proceeds on account of sale of goods to an exporter under inland back to back LC or any other arrangement as maybe prescribed by FBR	1%	Every Banking Company	Exporter	At the time of realization of proceeds on account of sale of goods to an exporters	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a) In other than Federal/ Provincial Government cases, w ithin 7 days from the end of each week ending on every Sunday. Rule 43(b)	Final
154(3A)	Exports of goods located in Export Processing Zone (BPZ)	1% of gross value	BPZ Authority	Industrial undertaking located in the Export Processing Zone	At the time of export of goods.	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a) In other than Federal/ Provincial Government cases, w ithin 7 days from the end of each week ending on every Sunday. Rule 43(b)	Final
154(3B)	Payment to indirect exporters as defined in DTRE( Duty & Tax Remission for exporters) rules, 2001	1% of gross value	Direct exporters / export house registered under DTRE	Indirect exporters (defined under sub-chapter 7 of the chapter	At the time of payment against a firm contract	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a)	Final

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			rules, 2001.	XII of the Custom Rules , 2001)		In other than Federal / Provincial Government cases, w within 7 days from the end of each week ending on every Sunday. Rule 43(b)	
154(3C)	Clearance of goods exported	1% of gross value	Collector of custom	Exporter of goods	At the time of export of goods	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a) In other than Federal / Provincial Government cases, w within 7 days from the end of each week ending on every Sunday. Rule 43(b)	Final
155 <sup>8</sup> Income from Property	Any payment made on account of rent of immovable property  (A) In case of individual or AOP  1. Where the gross amount of rent does not exceed Rs, 200,000  2. Where the gross amount of rent exceeds Rs, 200,000 but does not exceed Rs, 600,000  3. Where the gross amount of rent exceeds Rs, 600,000 but does not exceed Rs, 1,000,000  4. Where the gross amount of rent exceeds Rs, 1,000,000 but does not exceed Rs, 2,000,000	Nil  5% of the gross amount exceeding Rs, 200,000  Rs, 20,000+10% of the gross amount exceeding Rs, 600,000  Rs, 60,000+15% of the gross amount exceeding Rs, 1,000,000	Every Prescribed Persons as per Section 155 of Income Tax Ordinance, 2001	Recipient of <b>rent</b> of immovable property	At the time the <b>rent</b> is actually paid	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)	Adjustable

<sup>8</sup> As per Finance Act, 2019, the provisions of newly inserted 10<sup>th</sup> schedule of the Income Tax Ordinance, 2001 shall not apply on tax deducted under section 155.

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## Withholding Income Tax Regime (WHT Rates Card)

Guideline for the Taxpayers, Tax Collectors & Withholding Tax Agents - as per Finance Act, 2020 – updated up to June 30, 2020

Section	Relevant summary of WHT section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status
	<p>5. Where the gross amount of rent exceeds Rs. 2,000,000 but does not exceed Rs. 4,000,000</p> <p>6. Where the gross amount of rent exceeds Rs. 4,000,000 but does not exceed Rs. 6,000,000</p> <p>7. Where the gross amount of rent exceeds Rs. 6,000,000 but does not exceed Rs. 8,000,000</p> <p>8. Where the gross amount of rent exceeds Rs.8,000,000</p> <p>B) in case of company</p>	<p>Rs. 210,000+20% of the gross amount exceeding Rs. 2,000,000</p> <p>Rs.610,000 plus 25 per cent of the gross amount exceeding Rs.4,000,000</p> <p>Rs.1,110,000 plus 30 per cent of the gross amount exceeding Rs.6,000,000</p> <p>Rs.1,710,000 plus 35 percent of the gross amount exceeding Rs.8,000,000</p> <p>15%</p>					
156 Prizes and winnings	<p>Payments made on account of winning of prize on prize bond, Cross word, raffle, lottery &amp; quiz</p> <p>(I) Payments made for prize on quiz bond and cross word</p> <p>(II) Payments on winning from a raffle, lottery, prize on winning a quiz, prize, offered by companies for promotion of sale crossword puzzles</p>	<p>15% of the gross amount.</p> <p><b><u>Persons not appearing in the Active Taxpayers' List :</u></b> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance),</p> <p>20% of the gross amount.</p> <p><b><u>Persons not appearing in the Active Taxpayers' List :</u></b> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance),</p>	Every person making payment	Recipient of prize or winnings	At the time the prize or winnings are actually paid	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)	Final

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## Withholding Income Tax Regime (WHT Rates Card)

Guideline for the Taxpayers, Tax Collectors & Withholding Tax Agents - as per Finance Act, 2020 – updated up to June 30, 2020

Section	Relevant summary of WHT section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status
156 A Petroleum Products	Payment to petrol pump operator on account of sale of petroleum products	12% of the gross amount.  <b><u>Persons not appearing in the Active Taxpayers' List :</u></b> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance),	Every person selling petroleum product to petrol pump operator	Petrol pump operators	At the time the commission is actually paid	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)	Final
231A <sup>910</sup> Cash Withdrawal from a Bank	Payment for cash withdrawal, or sum total of payment for cash withdrawal, in a day, exceeding Rs, 50,000/- for persons not appearing in the Active Taxpayers' List	0.6%	Every Banking Company	Account Holder Withdrawing Cash	At the time the cash is withdrawn	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)	Adjustable

<sup>9</sup> As per Finance Act, 2019, the provisions of newly inserted 10<sup>th</sup> schedule of the Income Tax Ordinance, 2001 shall not apply on tax deducted under section 231A.

<sup>10</sup> Advance tax on Filers omitted vide Finance Supplementary (Second Amendment) Act, 2019.

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## Withholding Income Tax Regime (WHT Rates Card)

Guideline for the Taxpayers, Tax Collectors & Withholding Tax Agents - as per Finance Act, 2020 – updated up to June 30, 2020

Section	Relevant summary of WHT section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status
231AA <sup>11</sup> 12 231AA(1) Advance tax on transaction in bank	1. Sale against cash of any instrument including demand draft, payment order, CDR, STDR, RTC, any other instrument of bearer nature or on receipt of cash on cancellation of any of these instruments where sum total of transactions exceeds Rs. 25,000 in a day, for persons not appearing in the Active Taxpayers' List	0.6%	Every banking company, non banking financial institution, exchange company or any authorized dealer of foreign exchange	Persons to whom sale of any instrument is made against cash payment	At the time of sale of instrument	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a).  In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)	Adjustable
231AA <sup>13</sup> (2)	2. Transfer of any sum against cash through online transfer, telegraphic transfer mail transfer or any other mode of electronic transfer, where sum total of transactions exceed Rs. 25,000/- in a day, for persons not appearing in the Active Payers' List	0.6%		A Persons transferring any sum	At the time of transfer of any sum		

<sup>11</sup> As per Finance Act, 2019, the provisions of newly inserted 10<sup>th</sup> schedule of the Income Tax Ordinance, 2001 shall not apply on tax deducted under section 231AA.

<sup>12</sup> Advance tax on Filers omitted vide Finance Supplementary (Second Amendment) Act, 2019

<sup>13</sup> Advance tax on Filers omitted vide Finance Supplementary (Second Amendment) Act, 2019

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## Withholding Income Tax Regime (WHT Rates Card)

Guideline for the Taxpayers, Tax Collectors & Withholding Tax Agents - as per Finance Act, 2020 – updated up to June 30, 2020

Section	Relevant summary of WHT section	Tax Rate		Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status	
231B Advance Tax on Private motor vehicles  231B(1) <sup>14</sup>	Engine Capacity	<b>Persons not appearing in the Active Taxpayers' List :</b> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e		Motor vehicle registration authority	<b>Persons</b> getting New locally manufactured motor vehicle transferred in their name.	At the time of registration of new motor vehicle	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)	Adjustable	
		Up to 850cc	Rs. 7,500/-						Rs. 15,000/-
		851cc to 1000cc	Rs. 15,000/-						Rs. 30,000/-
		1001cc to 1300cc	Rs. 25,000/-						Rs. 50,000/-
		1301c to 1600cc	Rs. 50,000/-						Rs. 100,000/-
		1601cc to 1800cc	Rs. 75,000/-						Rs. 150,000/-
		1801cc to 2000cc	Rs.100,000/-						Rs.200,000/-
		2001cc to 2500cc	Rs.150,000/-						Rs.300,000/-
		2501cc to 3000cc	Rs.200,000/-						Rs.400,000/-
		Above 3000cc	Rs.250,000/-						Rs.500,000/-

<sup>14</sup> Advance tax on Non-Filers u/s 231B(1)&(3) have been revised upwards vide Finance Supplementary (Second Amendment) Act, 2019

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## Withholding Income Tax Regime (WHT Rates Card)

Guideline for the Taxpayers, Tax Collectors & Withholding Tax Agents - as per Finance Act, 2020 – updated up to June 30, 2020

Section	Relevant summary of WHT section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status																														
231B(1A)	Leasing of Motor vehicle to persons not appearing in the Active Payers' List	4% of the value of Motor Vehicle	Every Leasing Company, Scheduled Bank, Investment Bank Development Finance Institution Non-Banking Finance Institution MODARBA (Sharia compliant or under conventional mode)	Lessee	At the time of lease	in case of Federal / provincial Government on the day the tax is deducted. Rule 43(a) In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule	Adjustable																														
231B(2)	Transfer of Registration or ownership of motor vehicle  2) the rate of tax under sub-section (2) of section 231B shall be as follows -	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;">Engine Capacity</th> <th style="width: 35%;">Persons <u>not appearing in the Active Taxpayers' List</u>: The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e</th> <th style="width: 35%;"></th> </tr> </thead> <tbody> <tr> <td>Up to 850cc</td> <td>Rs. 0</td> <td>Rs. 0</td> </tr> <tr> <td>851cc to 1000cc</td> <td>Rs. 5,000</td> <td>Rs. 10,000</td> </tr> <tr> <td>1001cc to 1300cc</td> <td>Rs. 7,500</td> <td>Rs. 15,000</td> </tr> <tr> <td>1301c to 1600cc</td> <td>Rs. 12,500</td> <td>Rs. 25,000</td> </tr> <tr> <td>1601cc to 1800cc</td> <td>Rs. 18,750</td> <td>Rs. 37,500</td> </tr> <tr> <td>1801cc to 2000cc</td> <td>Rs. 25,000</td> <td>Rs. 50,000</td> </tr> <tr> <td>2001cc to 2500cc</td> <td>Rs. 37,500</td> <td>Rs. 75,000</td> </tr> <tr> <td>2501cc to 3000cc</td> <td>Rs. 50,000</td> <td>Rs. 100,000</td> </tr> <tr> <td>Above 3000cc</td> <td>Rs. 62,500</td> <td>Rs. 125,000</td> </tr> </tbody> </table>	Engine Capacity	Persons <u>not appearing in the Active Taxpayers' List</u> : The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e		Up to 850cc	Rs. 0	Rs. 0	851cc to 1000cc	Rs. 5,000	Rs. 10,000	1001cc to 1300cc	Rs. 7,500	Rs. 15,000	1301c to 1600cc	Rs. 12,500	Rs. 25,000	1601cc to 1800cc	Rs. 18,750	Rs. 37,500	1801cc to 2000cc	Rs. 25,000	Rs. 50,000	2001cc to 2500cc	Rs. 37,500	Rs. 75,000	2501cc to 3000cc	Rs. 50,000	Rs. 100,000	Above 3000cc	Rs. 62,500	Rs. 125,000	Motor Vehicle Registration Authority	Person Transferring the ownership / Registration	At the time of transfer	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)	Adjustable
Engine Capacity	Persons <u>not appearing in the Active Taxpayers' List</u> : The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e																																				
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## Withholding Income Tax Regime (WHT Rates Card)

Guideline for the Taxpayers, Tax Collectors & Withholding Tax Agents - as per Finance Act, 2020 – updated up to June 30, 2020

Section	Relevant summary of WHT section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status																															
231B(3 <sup>15</sup> )	Division VII, Part IV of First Schedule of the ITO, 2001	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;">Engine Capacity</th> <th style="width: 35%;">Rs.</th> <th style="width: 35%;">Rs.</th> </tr> </thead> <tbody> <tr> <td>Up to 850cc</td> <td>7,500/-</td> <td>15,000/-</td> </tr> <tr> <td>851cc to 1000cc</td> <td>15,000/-</td> <td>30,000/-</td> </tr> <tr> <td>1001cc to 1300cc</td> <td>25,000/-</td> <td>50,000/-</td> </tr> <tr> <td>1301c to 1600cc</td> <td>50,000/-</td> <td>100,000/-</td> </tr> <tr> <td>1601cc to 1800cc</td> <td>75,000/-</td> <td>150,000/-</td> </tr> <tr> <td>1801cc to 2000cc</td> <td>100,000/-</td> <td>200,000/-</td> </tr> <tr> <td>2001cc to 2500cc</td> <td>150,000/-</td> <td>300,000/-</td> </tr> <tr> <td>2501cc to 3000cc</td> <td>200,000/-</td> <td>400,000/-</td> </tr> <tr> <td>Above 3000cc</td> <td>250,000/-</td> <td>500,000/-</td> </tr> </tbody> </table>	Engine Capacity	Rs.	Rs.	Up to 850cc	7,500/-	15,000/-	851cc to 1000cc	15,000/-	30,000/-	1001cc to 1300cc	25,000/-	50,000/-	1301c to 1600cc	50,000/-	100,000/-	1601cc to 1800cc	75,000/-	150,000/-	1801cc to 2000cc	100,000/-	200,000/-	2001cc to 2500cc	150,000/-	300,000/-	2501cc to 3000cc	200,000/-	400,000/-	Above 3000cc	250,000/-	500,000/-	<p><b>Persons not appearing in the Active Taxpayers' List:</b> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e</p>	Manufacturer of Motor vehicle	Purchaser	At the time of sale of vehicle	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)	Adjustable
Engine Capacity	Rs.	Rs.																																				
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<sup>15</sup> Advance tax on Non-Filers u/s 231B(1)&(3) have been revised upwards vide Finance Supplementary (Second Amendment) Act, 2019

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## Withholding Income Tax Regime (WHT Rates Card)

Guideline for the Taxpayers, Tax Collectors & Withholding Tax Agents - as per Finance Act, 2020 – updated up to June 30, 2020

Section	Relevant summary of WHT section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status								
233 Brokerage & Commission	<p>Brokerage and commission income</p> <p>In case of:</p> <p>(i) Advertising Agents</p> <p>(ii) Life Insurance Agents where Commission received is less than Rs. 0.5 Million per annum</p> <p>(iii) Persons not covered in 1 &amp; 2</p>	<table border="1"> <thead> <tr> <th colspan="2"><b>Persons not appearing in the Active Taxpayers' List :</b> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e</th> </tr> </thead> <tbody> <tr> <td>10%</td> <td>20%</td> </tr> <tr> <td>8%</td> <td>16%</td> </tr> <tr> <td>12%</td> <td>24%</td> </tr> </tbody> </table>	<b>Persons not appearing in the Active Taxpayers' List :</b> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e		10%	20%	8%	16%	12%	24%	Federal Government, Provincial Government, Local authority, Company/AOP constituted by or under any law or principal.	Recipient of brokerage or commission or Agent	At the time the brokerage or commission is actually paid;	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a) In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)	Minimum Tax
<b>Persons not appearing in the Active Taxpayers' List :</b> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e															
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Guideline for the Taxpayers, Tax Collectors & Withholding Tax Agents - as per Finance Act, 2020 – updated up to June 30, 2020

Section	Relevant summary of WHT section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status
233AA <sup>16</sup> Collection of Tax by NCCPL	Advance Tax on margin financing through in share business.	10% of Mark-up or interest	NCCPL	Members of Stock Exchange (Margin Financier & Lenders) trading finance	At the time of Mark-up / Interest is paid	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a) In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)	Adjustable

<sup>16</sup> As per Finance Act, 2019, the provisions of newly inserted 10<sup>th</sup> schedule of the Income Tax Ordinance, 2001 shall not apply on tax collected under section 233AA.

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Section	Relevant summary of WHT section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status		
234 Tax on Motor Vehicle	<p>In the case of:</p> <p>(1) Goods transport Vehicles:[clause (1)]</p> <p>(2) Good transport vehicles with laden weight of 8120 Kg or more after a period ten years from the date of first registration of vehicle in Pakistan: [clause (1A)]</p> <p>(3) Passenger transport vehicles plying for hire with registered seating capacity of: [clause (2)]</p>	<p>Rs. 2.5 per kg of the laden weight</p> <p><b>Persons not appearing in the Active Taxpayers' List :</b> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance).</p> <p>Rs. 1200 per annum</p> <p><b>Persons not appearing in the Active Taxpayers' List :</b> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance),.</p> <table border="1" style="width: 100%; margin-top: 10px;"> <tr> <td style="width: 50%;"></td> <td style="width: 50%;"> <p><b>Persons not appearing in the Active Taxpayers' List :</b> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule</p> </td> </tr> </table>		<p><b>Persons not appearing in the Active Taxpayers' List :</b> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule</p>	Person collecting motor vehicle tax	Owner of motor vehicle	At the time of collection of motor vehicle tax	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)	Adjustable
	<p><b>Persons not appearing in the Active Taxpayers' List :</b> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule</p>								

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234 Tax on Motor Vehicle	<p>(a) 4 to 9 persons::</p> <p>(b) 10 to 19 persons:</p> <p>(c) 20 persons or more:</p> <p>(4) In the case of private “Moor Vehicles”, being a broad definition, includes car, jeep, ,van, sport utility vehicle, pick-up trucks for private use, caravan automobile , limousine , wagon and any other automobile used for private purpose: [Clause (3)]</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr><th style="text-align: left;">Engine CC</th></tr> <tr><td>Up to 1000cc</td></tr> <tr><td>1001cc to 1199cc</td></tr> <tr><td>1200cc to 1299cc</td></tr> <tr><td>1300cc to 1499cc</td></tr> <tr><td>1500cc to 1599cc</td></tr> <tr><td>1600cc to 1999cc</td></tr> <tr><td>2000cc &amp; above</td></tr> </table> <p>(5) Where motor vehicle tax is collected in lump sum: [ Clause (4)]</p> <table border="1" style="margin-left: auto; margin-right: auto; width: 100%;"> <tr> <th style="width: 50%;">Engine CC</th> <th style="width: 50%;">Tax</th> </tr> </table>	Engine CC	Up to 1000cc	1001cc to 1199cc	1200cc to 1299cc	1300cc to 1499cc	1500cc to 1599cc	1600cc to 1999cc	2000cc & above	Engine CC	Tax	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"></td> <td style="width: 50%;">to the Ordinance), i.e</td> </tr> <tr> <td style="text-align: center;"><b>Rs. Per Seat per year</b></td> <td style="text-align: center;"><b>Rs. Per Seat per year</b></td> </tr> <tr> <td style="text-align: center;">50</td> <td style="text-align: center;">100</td> </tr> <tr> <td style="text-align: center;">100</td> <td style="text-align: center;">200</td> </tr> <tr> <td style="text-align: center;">300</td> <td style="text-align: center;">600</td> </tr> </table> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"></td> <td style="width: 50%;"><b>Persons not appearing in the Active Taxpayers' List :</b> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e</td> </tr> </table> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"></td> <td style="width: 50%;"></td> </tr> <tr> <td style="text-align: center;">Rs. 800</td> <td style="text-align: center;">Rs. 1,600</td> </tr> <tr> <td style="text-align: center;">Rs. 1,500</td> <td style="text-align: center;">Rs. 3,000</td> </tr> <tr> <td style="text-align: center;">Rs. 1,750</td> <td style="text-align: center;">Rs. 3,500</td> </tr> <tr> <td style="text-align: center;">Rs. 2,500</td> <td style="text-align: center;">Rs. 5,000</td> </tr> <tr> <td style="text-align: center;">Rs. 3,750</td> <td style="text-align: center;">Rs. 7,500</td> </tr> <tr> <td style="text-align: center;">Rs. 4,500</td> <td style="text-align: center;">Rs. 9,000</td> </tr> <tr> <td style="text-align: center;">Rs. 10,000</td> <td style="text-align: center;">Rs. 20,000</td> </tr> </table> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"></td> <td style="width: 50%;"><b>Persons not appearing in the Active Taxpayers' List :</b> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e</td> </tr> </table>		to the Ordinance), i.e	<b>Rs. Per Seat per year</b>	<b>Rs. Per Seat per year</b>	50	100	100	200	300	600		<b>Persons not appearing in the Active Taxpayers' List :</b> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e			Rs. 800	Rs. 1,600	Rs. 1,500	Rs. 3,000	Rs. 1,750	Rs. 3,500	Rs. 2,500	Rs. 5,000	Rs. 3,750	Rs. 7,500	Rs. 4,500	Rs. 9,000	Rs. 10,000	Rs. 20,000		<b>Persons not appearing in the Active Taxpayers' List :</b> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e					<p>Adjustable</p> <p>[For Ref. “Motor Vehicle” defined in the Income Tax Law is a very broad concept and therefore it is not an exhaustive / limited definition as defined in sub-section (7) of section 231B read with sub-section (6) of section 234 of Income Tax Ordinance, 2001]</p>
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## Withholding Income Tax Regime (WHT Rates Card)

Guideline for the Taxpayers, Tax Collectors & Withholding Tax Agents - as per Finance Act, 2020 – updated up to June 30, 2020

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234A CNG Station	On the amount of gas bill of a Compressed Natural Gas Station	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"></td> <td style="width: 50%;"><b>Persons not appearing in the Active Taxpayers' List :</b> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e</td> </tr> <tr> <td style="text-align: center;">4%</td> <td style="text-align: center;">8%</td> </tr> </table>		<b>Persons not appearing in the Active Taxpayers' List :</b> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e	4%	8%	Person preparing gas consumption bill	Consumer of gas for compressed natural gas station	At the time of realization of gas consumption charges	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a) In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule	Minimum Tax																								
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Section	Relevant summary of WHT section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status
235 Electricity	Gross amount of Electricity Bill of Commercial and Industrial consumer:  Does not exceed Rs. 400. Exceeds Rs. 400 but does not exceed Rs. 600 Exceeds Rs. 600 but does not exceed Rs. 800 Exceeds Rs. 800 but does not exceed Rs. 1000 Exceeds Rs. 1000 but does not exceed Rs. 1500 Exceeds Rs. 1500 but does not exceed Rs. 3000 Exceeds Rs. 3000 but does not exceed Rs. 4,500 Exceeds Rs. 4500 but does not exceed Rs. 6000 Exceeds Rs. 6000 but does not exceed Rs. 10000 Exceeds Rs. 10000 but does not exceed Rs. 15000 Exceeds Rs. 15000 but does not exceed Rs. 20000  <u>Exceeds Rs. 20000:</u>	Rs. 0 Rs. 80 Rs. 100 Rs. 160 Rs. 300 Rs. 350 Rs. 450 Rs. 500 Rs. 650 Rs. 1000 Rs. 1500	Person preparing electricity bill	Commercial and Industrial consumers of electricity	Along with payment of electricity consumption charges	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)	(i) Adjustable In case of company. (ii) In case of other than company tax collected on Rs, 360000 amount of annual bill will be minimum tax. (iii) in case other than company tax collected on amount over and above Rs 30000/- of monthly bill will be adjustable (i) Minimum Tax for CNG Stations (Ref S.234A) (3).
		(i) at the rate of 12% for commercial consumers; (ii) at the rate of 5% for industrial consumers					

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235A <sup>17</sup> Electricity	Domestic consumers  (i) if the amount of monthly bill is Rs,75,000/- or more  (ii) if the amount of monthly bill is less than Rs, 75,000/-	7.5%  0%	Person preparing electricity bill	Domestic consumers	Along with payment of electricity consumption charges	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a) In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)	Adjustable		
236 <sup>18</sup> Telephone	(a) Telephone subscribers and internet  Monthly bill up to Rs, 1000  Bill exceeding 1,000  (b) in the case of subscriber of internet, mobile telephone and prepaid internet or telephone card	Nil,  10%  12.5% of the amount of Bill or sales price of internet pre-paid card or prepaid telephone card or sale of units through any electronic medium or whatever form	Person preparing telephone / Internet bill or issuing / selling prepared card for mobile phones / Internet	Telephone Subscribers, Internet subscriber, purchaser of Internet Prepaid Cards,  Telephone subscriber and purchaser of prepaid telephone cards	Along with payment of telephone bill or at the time of issuance of or sales of prepared cards	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)	Adjustable		
236A Sale by auction	Any person making sale by public auction / tender of any property or goods shall deduct tax including award of any lease to any person	<table border="1" style="width: 100%;"><tr><td style="width: 50%;"></td><td style="width: 50%;"><b>Persons not appearing in the Active Taxpayers' List :</b> The applicable tax rate is to be increased by 100%</td></tr></table>		<b>Persons not appearing in the Active Taxpayers' List :</b> The applicable tax rate is to be increased by 100%	Every person making sale by auction	Every successful bidders	At the time of realization of sale proceeds	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial	(i) Adjustable  (ii) in case of tax collected on a lease of right to collect tolls, will be final tax
	<b>Persons not appearing in the Active Taxpayers' List :</b> The applicable tax rate is to be increased by 100%								

<sup>17</sup> As per Finance Act, 2019, the provisions of newly inserted 10<sup>th</sup> schedule of the Income Tax Ordinance, 2001 shall not apply on tax collected / deducted under section 235A.

<sup>18</sup> As per Finance Act, 2019, the provisions of newly inserted 10<sup>th</sup> schedule of the Income Tax Ordinance, 2001 shall not apply on tax collected under section 236.

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		10%	(Rule-1 of Tenth Schedule to the Ordinance), i.e 20%				Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)	
	<u>Provided that in case of immovable property sold by auction, the rate of collection of tax under this section shall be</u>	5%						
236B <sup>19</sup> Advance tax on purchase of Air Ticket	Purchase of domestic air ticket	5% of gross amount of ticket		Person preparing air ticket	Purchaser of domestic air travel ticket	At the time of realization of sale proceeds	In case of Federal / provincial Government on the day the tax is deducted. Rule 43 (a). In other than Federal /Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)	Adjustable

<sup>19</sup> As per Finance Act, 2019, the provisions of newly inserted 10<sup>th</sup> schedule of the Income Tax Ordinance, 2001 shall not apply on tax collected under section 236B.

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236C <sup>20</sup> Immoveable property	Registering, Recording or attesting transfer of any Immoveable property.	<table border="1"> <tr> <td></td> <td><b>Persons not appearing in the Active Taxpayers' List:</b> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e</td> </tr> <tr> <td>1% of the gross amount of the consideration received.</td> <td>2% of the gross amount of the consideration received.</td> </tr> </table>		<b>Persons not appearing in the Active Taxpayers' List:</b> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e	1% of the gross amount of the consideration received.	2% of the gross amount of the consideration received.	Every person Registering, Recording or attesting or Transfer including local authorities, housing authorities, Housing Society Co-operative Society and registrar or properties.	From seller of immoveable property	At the time of Registering, recording or attesting the transfer	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)	<p><b>Minimum Tax</b><sup>21</sup> if property is acquired and disposed off within the same tax year;</p> <p><b>Otherwise Adjustable.</b></p> <p>Advance tax, under this section, is not be collected if the immovable property is held for a period exceeding <b>four</b><sup>22</sup> years [ Ref. Section 236C(3)]</p>
	<b>Persons not appearing in the Active Taxpayers' List:</b> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e										
1% of the gross amount of the consideration received.	2% of the gross amount of the consideration received.										

<sup>20</sup> The term " non-filer" has been replaced vide Finance Act, 2019. Assuch the rate is now applicable to the persons whose names are not included in the active taxpayers' list which is regularly updated.

<sup>21</sup> Minimum tax proviso inserted vide Finance Act, 2017.

<sup>22</sup> **Earlier prescribed limit of 3 years has been changed to 4 years, vide Finance Act, 2019.**

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Section	Relevant summary of WHT section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status						
236G Advance Tax on sales to distributor, dealer & wholesaler	Advance tax has to be collected from wholesaler, distributor & dealers at the time of sales made to them:  <p style="text-align: right;">Fertilizers  Other than Fertilizer</p>	<table border="1"> <tr> <td></td> <td><b>Persons not appearing in the Active Taxpayers' List:</b> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e</td> </tr> <tr> <td>0.7% of gross amount</td> <td>1.4% of gross amount</td> </tr> <tr> <td>0.1% of gross amount</td> <td>0.2% of gross amount</td> </tr> </table>		<b>Persons not appearing in the Active Taxpayers' List:</b> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e	0.7% of gross amount	1.4% of gross amount	0.1% of gross amount	0.2% of gross amount	Every Manufacture or Commercial importer of electronics sugar, cement, iron & steel products, fertilisers, motorcycles, pesticides, cigarettes glass, textile, beverages, paint or foam sector	Distributor, Wholesaler and Dealer	At the time of sale	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)	Adjustable
	<b>Persons not appearing in the Active Taxpayers' List:</b> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e												
0.7% of gross amount	1.4% of gross amount												
0.1% of gross amount	0.2% of gross amount												
236H Advance Tax on sales to Retailers	Advance tax has to be collected from retailers at the time of sales made to them  <p style="text-align: right;">Electronics  Others</p>	<table border="1"> <tr> <td></td> <td><b>Persons not appearing in the Active Taxpayers' List:</b> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e</td> </tr> <tr> <td>1% of gross amount</td> <td>2% of gross amount</td> </tr> <tr> <td>0.5% of gross amount</td> <td>1% of gross amount</td> </tr> </table>		<b>Persons not appearing in the Active Taxpayers' List:</b> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e	1% of gross amount	2% of gross amount	0.5% of gross amount	1% of gross amount	Every Manufacture ,distributor, dealer, wholesaler or Commercial importer of electronics, sugar, cement, iron & steel products, motorcycles, pesticides, Cigarettes glass, textile, beverages, paint or foam sector	Every Retailer	At the Time of sale	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)	Adjustable
	<b>Persons not appearing in the Active Taxpayers' List:</b> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e												
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236HA Advance Tax on sale of certain petroleum products	Advance tax has to be collected on ex-depot sale price of such petroleum products		<p><b>Persons not appearing in the Active Taxpayers' List:</b> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e</p>	Every person selling petroleum products	Every petrol pump operator or distributor, where such operator or distributor is not allowed a commission or discount	At the time of sale of such products	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)	Final
		0.5% of ex-depot sale price	1% of ex-depot sale price					
236I <sup>23</sup> Collection of Advance Tax by Educational Institution	Every Educational institution has to collect advance Tax on the amount of fee (inclusive of tuition fee & all charges received by the educational institution, by whatever name called, excluding the amount which is refundable) exceeding Rs. 200,000 per annum (other than an amount paid by way of scholarship)	<p><b>5%</b> <b>From the Persons not appearing in the Active Taxpayers' List:</b></p>		The person preparing fee voucher or challan	The person depositing / paying fee	At the time of payment of fee	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)	Adjustable
236K <sup>24</sup>  236K(1)	Advance Tax on purchase of immovable property		<p><b>Persons not appearing in the Active Taxpayers' List:</b> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e</p>	Every person registering, recording or attesting or Transfer including local authorities, housing authorities, Housing Society, Co-operative Society and	From the purchaser of immovable property	At the time of Registering, recording or attesting the transfer	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)	Adjustable
		1% of the fair market value	2% of the fair market value					

<sup>23</sup> (As per Finance Act, 2020), the section will apply only to the persons not appearing in the Active Taxpayer's List.

<sup>24</sup> The term "non-filer" has been replaced vide Finance Act, 2019. As such the rate is now applicable to the persons whose names are not included in the active taxpayers' list which is regularly updated. Prescribed thresholds have also been removed whereas tax rate has been reduced.

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Guideline for the Taxpayers, Tax Collectors & Withholding Tax Agents - as per Finance Act, 2020 – updated up to June 30, 2020

Section	Relevant summary of WHT section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status				
236K(3)	Advance Tax on payment of installment in respect of purchase of allotment of immovable property where transfer is to be effected after making payment of all installments:	<table border="1" style="width: 100%;"> <tr> <td style="width: 50%;"></td> <td style="width: 50%;"><b>Persons not appearing in the Active Taxpayers' List :</b> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e</td> </tr> <tr> <td>1% of the fair market value</td> <td>2% of the fair market value</td> </tr> </table>		<b>Persons not appearing in the Active Taxpayers' List :</b> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e	1% of the fair market value	2% of the fair market value	registrar or properties. Any person responsible for collection of payment in installment	From the purchaser or allottee of the immovable property	At the time of payment of installment	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)	Adjustable
	<b>Persons not appearing in the Active Taxpayers' List :</b> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e										
1% of the fair market value	2% of the fair market value										
236L <sup>25</sup>	Advance Tax on purchase of international air ticket  (i) First/ Executive class  (ii) Others excluding Economy  (iii) Economy	Rs. 16000 per person  Rs. 12000 per person  Rs.0	Airlines issuing the air ticket	Purchasers of International air travel ticket	At the time of realization of sale proceeds	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)	Adjustable				
<sup>26</sup> 236P <sup>27</sup>	(i) Every Banking Company shall collect Advance tax from a person whose name is not appearing in the active taxpayers' list on sale of instruments, including demand draft , pay order, special deposit	0.6%	Every Banking Company	From Non-filers doing this transaction	At the time of sale of such instruments	In case of Federal / provincial Government on the day the tax is	Adjustable				

<sup>25</sup> As per Finance Act, 2019, the provisions of newly inserted 10<sup>th</sup> schedule of the Income Tax Ordinance, 2001 shall not apply on tax collected under section 236L.

<sup>26</sup> The term " non-filer" has been replaced vide Finance Act, 2019. As such the rate is now applicable to the persons whose names are not included in the active taxpayers' list which is regularly updated by FBR and can be accessed from the FBR website.

<sup>27</sup> As per Finance Act, 2019, the provisions of newly inserted 10<sup>th</sup> schedule of the Income Tax Ordinance, 2001 shall not apply on tax collected under section 236P.

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## Withholding Income Tax Regime (WHT Rates Card)

Guideline for the Taxpayers, Tax Collectors & Withholding Tax Agents - as per Finance Act, 2020 – updated up to June 30, 2020

Section	Relevant summary of WHT section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status
transaction other than cash	receipt, cash deposit receipt, short term deposit receipt, call deposit receipt & rupee travelers' cheque; where payment for sum total of all transactions exceeds Rs, 50,000 in a day  (ii) Every Banking Company shall collect advance tax from a person whose name is not appearing in the active taxpayers' list on transfer of any sum through cheque or clearing, interbank or interbank transfers through cheque, online / telegraphic / mail transfer; where payment for sum total of all transactions exceeds Rs, 50,000 in a day	0.6%				deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)	
236Q <sup>28</sup> Payment to resident for use of machinery & equipment	(i) Payments for the right to use Industrial, Commercial, and scientific, equipment  (ii) payments on account of rent of Machinery, Industrial, and Commercial and Scientific equipment	10%  10%	Every prescribed person (As per (7) of 153)	Recipient of Rent	At the time of payment	In case of Federal / provincial Government on the day the tax is deducted. Rule 43 (a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)	<b>Minimum</b>
236S Dividend in Specie	Every Person making payment of dividend in specie shall collect (deduct) from gross amount of dividend in specie  (a) In the case of dividend paid by Independent Power Purchasers (IPPs) whereas such dividend is a pass through item under an Implementation Agreement or Power Purchase Agreement or Energy Purchase Agreement and is required to be reimbursed	7.5%  <b>Persons not appearing in the Active Taxpayers' List :</b> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth	Every Person paying dividend in specie	Recipient of dividend in specie	At the time of making payment of dividend in specie	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases,	Final Section 5 read with section 8.

<sup>28</sup> As per Finance Act, 2019, the provisions of newly inserted 10<sup>th</sup> schedule of the Income Tax Ordinance, 2001 shall not apply on tax collected under section 236Q.

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## Withholding Income Tax Regime (WHT Rates Card)

Guideline for the Taxpayers, Tax Collectors & Withholding Tax Agents - as per Finance Act, 2020 – updated up to June 30, 2020

Section	Relevant summary of WHT section	Tax Rate	Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status
	by Central Power Purchasing Agency (CPPA-G) or its predecessor or successor entity:  (b) In cases other than mentioned at (a) above	Schedule to the Ordinance),  15% <b>Persons not appearing in the Active Taxpayers' List:</b> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance),				within 7 days from the end of each week ending on every Sunday. Rule 43(b)	
236V <sup>2930</sup> Advance Tax on extraction of Minerals	Tax to be collected at the value of Minerals extracted product, dispatched and carried away from licensed or leased areas of mines	5% of the value of minerals	Provincial Authority Collected royalty per metric ton	Lease Holder of Mines or any person extracting minerals, for persons who are not appearing in the Active Taxpayers' List	At the time of collecting royalty per metric ton from leased.	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)	Adjustable

<sup>29</sup> As per Finance Act, 2020, the rate is now applicable to the all persons whose names are included/not included in the active taxpayers' list which is regularly updated by FBR and can be accessed from the FBR website.

<sup>30</sup> As per Finance Act, 2019, the provisions of newly inserted 10<sup>th</sup> schedule of the Income Tax Ordinance, 2001 shall not apply on tax collected under section 236V.

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## Withholding Income Tax Regime (WHT Rates Card)

Guideline for the Taxpayers, Tax Collectors & Withholding Tax Agents - as per Finance Act, 2020 – updated up to June 30, 2020

Section	Relevant summary of WHT section	Tax Rate		Who will deduct / collect / agent	From whom	When	Time of deposit	Taxation Status
236Y Advance tax on persons remitting amounts abroad	Tax to be collected on the gross amount remitted abroad through credit or debit or pre-paid cards		<p><b>Persons not appearing in the Active Taxpayers' List :</b> The applicable tax rate is to be increased by 100% (Rule-1 of Tenth Schedule to the Ordinance), i.e</p>	Every banking company	From a person who has completed a transaction of credit card, or debit card, or pre-paid card, with a person outside Pakistan.	At the time of transfer of any sum remitted outside Pakistan through a transaction of a credit card or debit card or pre-paid card.	In case of Federal / provincial Government on the day the tax is deducted. Rule 43(a). In other than Federal / Provincial Government cases, within 7 days from the end of each week ending on every Sunday. Rule 43(b)	Adjustable
		1%	2%					

-End-

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