

**Rates for Withholding (Income) Tax, Updated to the Effect of Proposed Changes vide the Finance Bill, 2016**

**APPLICABLE FOR TAX YEAR 2017**

Nature of Payment	Tax Rate		Nature of Tax (Advance/ Final/ Minimum Tax)
	Filer	Non-filer	
<b>DIVIDEND, INCLUDING DIVIDEND IN SPECIE</b> <i>[Section 150, 236S, Division I Part III First Schedule &amp; Clause 11B Part IV Second Schedule]</i>			
Dividends from privatized power projects or companies set up for power generation or companies supplying coal exclusively to power generation projects	7.50%		<b>Final Tax</b>
Dividends received by a company from a collective investment scheme, REIT scheme or a mutual fund, other than a stock fund	25%		
Dividends received from stock funds	10%	20%	
Inter-corporate dividend within the group companies covered under group taxation, where return of the group has been filed for the latest completed tax year	0%		
Other cases, including repatriation of after-tax profits by branches of foreign companies	12.5%	20%	
Dividends for 3 years from June 30, 2018 paid by Developmental REIT Schemes set up by June 30, 2018 with the object of development and construction of residential buildings	Rate to be reduced by 50%		
<b>SHIPPING OR AIR TRANSPORT INCOME OF NON-RESIDENTS</b> <i>[Section 7 &amp; Division V Part I First Schedule]</i>			
Shipping income	8%		
Air transport income	3%		
<b>INCOME OF RESIDENTS FROM SHIPS and all floating crafts including tugs, dredgers, survey vessels and other specialized craft purchased or bare-boat</b> <i>[Section 7A]</i>			
Chartered and flying Pakistan flag	USD 1 per gross registered tonnage		<b>Final Tax</b>
Not registered in Pakistan and hired any charter other than bare-boat charter	USD 0.15 / ton of gross registered tonnage per chartered voyage, subject to a maximum annual amount of USD 1 per ton of gross registered tonnage		

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<b>CAPITAL GAINS TAX collected by mutual funds, collective investment schemes or REIT schemes at the time of redemption of securities</b> <i>[Second Proviso to Division VII of Part I of First Schedule]</i>			
Received by individuals and AOPs, where holding period of securities is up to 4 years	10%	15%	<b>Advance Tax</b>
Received by companies, if holding period of securities is up to 4 years	10.0% for stock funds 25.0% for others		
All type of recipients, where holding period of securities is above 4 years	Exempt		
In case of a stock fund if dividend receipts of the fund are less than capital gains, the rate of tax deduction shall be 12.5% instead of 10%			
<b>IMPORTS</b> <i>[Section 148 &amp; Part II First Schedule]</i>			
Industrial undertaking importing remeltable steel (PCT Heading 72.04) and directly reduced iron for its own use;	1%	1.5%	<b>Final Tax (General)</b>  <b>Advance tax</b> in the case of: - Raw material or plant & machinery imported by industrial undertakings for own use; - fertilizer imported by the manufacturer of fertilizer; - imports by large Import houses; - motor vehicles in CBU condition imported by manufacturers of motor vehicles - Foreign produced film for screening & viewing purposes  <b>Minimum</b> in case of import of packing material and edible oil
Persons importing potassic fertilizers in pursuance of ECC's decision No.ECC-155/12/2004 dated the 9 Dec 2004;			
Persons importing urea			
Manufacturers covered under S.R.O. 1125(I)/2011 dated the 31 Dec 2011 for importing items as per said SRO			
Persons importing gold			
Persons importing cotton			
Designated buyer of LNG importing on behalf of Govt. of Pakistan	1%	1.5%	
Persons importing Pulses	2%	3%	
Commercial importers covered under S.R.O. 1125(I)/2011 dated the 31 Dec 2011 for importing items as per said SRO	3%	4.5%	
Ship breaker on import of ships	4.5%	6.5%	
Companies and industrial undertakings not covered above	5.5%	8%	
Others	6%	9%	

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<b>PROFIT ON DEBT</b> <i>[Section 151 &amp; Division IA Part III First Schedule]</i>			
Where debt yield is up to Rs. 500,000	10%		<b>Advance Tax</b> in the case of companies <b>Final tax</b> in other cases
Where debt yield is above Rs. 500,000	10%	17.5%	
For non-filers, 10% is treated as final tax for non-company recipients and balance 7.5% is advance tax			
<b>PAYMENTS TO NON-RESIDENTS</b> <i>[Section 152, Division IV Part I First Schedule &amp; Division II Part III First Schedule]</i>			
Royalty or fee for technical services	15%		<b>Final Tax</b>
Contracts or related services	6%		<b>Final Tax</b> (if option exercised under clause (41), Part IV, 2nd Schedule) otherwise <b>Advance Tax</b>
Insurance or re-insurance premium	5%		<b>Final Tax</b>
Advertisement services to a non-resident media person relaying from outside Pakistan	10%		
Execution of contract by Sportpersons	10%		<b>Advance Tax</b>
Any other receipt	20% of the gross amount or reduced rate under DTA		
<b>PAYMENTS TO PERMANENT ESTABLISHMENT (PE) OF NON-RESIDENTS</b> <i>[Section 152 &amp; Division II Part III First Schedule]</i>			
Sale/ supply of goods by PE of non-resident company	4%	6%	<b>Advance Tax</b>
Sale/ supply of goods by PE of other non-residents	4.5%	6.5%	
Rendering/ providing of services by PE of non-resident company	8%	12%	
Rendering/ providing of services by PE of other non-residents	10%	15%	
Rendering/ providing of transport services	2%		
Execution of contract other than contract for sale or services by PE of non-resident company	7%	10%	
Execution of contract other than contract for sale or services by PE of other non-residents	7.5%	10%	

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<b>PAYMENT FOR FOREIGN PRODUCED COMMERCIALS</b>			
<b>[Section 152A]</b>			
Payment against foreign produced advertisement commercial to non-residents	20%		<b>Final Tax</b>
<b>PAYMENTS FOR SUPPLY OF GOODS</b>			
<b>[Section 153(1)(a), Division III Part III First Schedule &amp; Clause (24A) Part II Second Schedule]</b>			
Sale of rice, cotton seed, edible oil	1.5%		<b>Advance Tax</b> in case of listed companies and companies engaged in manufacturing. <b>Final Tax</b> for other cases
Sale by distributors of cigarettes & pharmaceutical products and large import houses	1.5%		
Sale of goods by FMCG distributors, which are companies	3%		
Sale of goods by FMCG distributors, which are not companies	3.5%		
Sale of any other goods by companies	4%	6%	
Sale of any other goods by other than companies	4.5%	6.5%	
No tax to be withheld for payments in case of: <ul style="list-style-type: none"> <li>- Imported goods sold by an importer where tax u/s 148 has been paid</li> <li>- Yarn sold by traders to taxpayers specified in the sales tax zero-rated regime as provided under clause (45A) of Part-IV of Second Schedule</li> <li>- Purchase of an asset under a lease &amp; buy back agreement by modarabas, leasing/ banking companies or financial institutions</li> </ul>			
<b>PAYMENTS FOR SERVICES</b>			
<b>[Section 153(1)(b), 153(2), Division III Part III First Schedule &amp; Division IV Part III First Schedule]</b>			
Companies providing advertising services (electronic & print media services)	1.5%	12%	<b>Final Tax</b>
Companies providing transport services	2%	2%	<b>Minimum Tax</b>
Companies providing other services	8%	12%	<b>Minimum Tax</b>
Non-company entities providing advertising services (electronic & print media services)	1.5%	15%	<b>Final Tax</b>
Non-company entities providing transport services	2%	2%	<b>Minimum Tax</b>
Non-company entities providing other services	10%	15%	<b>Minimum Tax</b>
By export houses for services rendered for stitching, dying, printing, embroidery, washing, sizing & weaving	1%		<b>Final Tax</b>
No tax to be withheld for payments in case of payment for securitization of receivables by Special Purpose Vehicles to Originators. Any tax deducted by a person making a payment for a Special Purpose Vehicle, on behalf of the Originator, the tax is credited to the Originator			

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	Filer	Non-filer																					
<b>PAYMENT ON ACCOUNT OF EXECUTION OF CONTRACTS</b> <i>[Section 153(1)(c) &amp; Division III Part III First Schedule]</i>																							
To companies	7%	10%	<b>Advance Tax</b> for listed companies <b>Final Tax</b> for non-listed companies																				
To sportsperson	10%		<b>Final Tax</b>																				
To others	7.5%	10%																					
<b>EXPORTS</b> <i>[Section 154 &amp; Division IV Part III First Schedule]</i>																							
At the time of realization of proceeds on export of goods [Exemption to cooking oil or vegetable ghee exported to Afghanistan if tax u/s 148 is paid]	1%		<b>Final Tax</b> Exporters may opt at the time of filing of return that the tax collected to be treated as <b>Minimum Tax</b>																				
Indenting commission on realization of proceeds on account of commission to indenting agent	5%																						
Inland back to back LC by exporter on sale of goods under inland back to back LC or any other arrangement as may be prescribed by FBR.	1%																						
Export of goods by units located in EPZ	1%																						
Payment for a firm contract by direct exporters or export houses registered under DTRE Rules, 2001 to an indirect exporter as per the said Rules	1%																						
<b>PROPERTY INCOME/ RENTALS</b> <i>[Section 155 &amp; Division VIA Part I First Schedule]</i>																							
To companies	15% of the gross amount of rent		<b>Advance tax</b>																				
To individuals & AOPs	<table border="1"> <thead> <tr> <th colspan="2">Annual Rent (Rs.)</th> <th rowspan="2">Tax Rate</th> </tr> <tr> <th>From</th> <th>To</th> </tr> </thead> <tbody> <tr> <td colspan="2">Up to 200,000</td> <td>NIL</td> </tr> <tr> <td>Above 200,000</td> <td>600,000</td> <td>5% of the gross amount above Rs.200,000</td> </tr> <tr> <td>600,000</td> <td>1 Million</td> <td>Rs.20,000 + 10% of gross amount above Rs.600,000</td> </tr> <tr> <td>1 Million</td> <td>2 Million</td> <td>Rs.60,000 + 15% of gross amount above 1 Million</td> </tr> <tr> <td colspan="2">Above 2 Million</td> <td>Rs.210,000 + 20% of gross amount above 2 Million</td> </tr> </tbody> </table>		Annual Rent (Rs.)		Tax Rate	From	To	Up to 200,000		NIL	Above 200,000	600,000	5% of the gross amount above Rs.200,000	600,000	1 Million	Rs.20,000 + 10% of gross amount above Rs.600,000	1 Million	2 Million	Rs.60,000 + 15% of gross amount above 1 Million	Above 2 Million		Rs.210,000 + 20% of gross amount above 2 Million	<b>Advance tax</b>
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From	To																						
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<b>PRIZES AND WINNINGS</b> <i>[Section 156 &amp; Division VI Part III First Schedule]</i>			
Prize on prize bonds and cross-word puzzle	15%	20%	Final Tax
Winnings from a raffle, lottery, prize on winning a quiz or prizes related to companies' sales promotion schemes	20%		
<b>PETROLEUM PRODUCTS</b> <i>[Section 156A &amp; Division VIA Part III First Schedule]</i>			
Commission or discount to petrol pump operators on petroleum products	12%	15%	Final Tax
<b>WITHDRAWAL OF BALANCE UNDER PENSION FUND</b> <i>[Section 156B]</i>			
Withdrawal before retirement age	Average rate of tax for 3 preceding years or rate applicable for the year, whichever is lower		Final Tax (Separate Block of Income)
Withdrawal in excess of 50% of accumulated balance at or after the retirement age			
<b>Cash withdrawals from banks</b> <i>[Section 231A, Division VI Part IV First Schedule &amp; Clause (28B) Part II Second Schedule]</i>			
Exchange company, duly licensed and authorized by SBP, subject to specified conditions	0.15%		Advance Tax
Other cases, where total withdrawal in a day exceeds Rs. 50,000 from all bank accounts	0.3%	0.6%	
<b>TRANSACTIONS IN BANK – Banking instrument purchased against payment in cash</b> <i>[Section 231AA &amp; Division VIA Part IV First Schedule]</i>			
Sale against cash of any instrument including demand draft, payment order, CDR, STDR, RTC, or any other instrument of bearer nature except payment is made through a crossed cheque	0.3%	0.6%	Advance Tax
<b>TAX ON MOTOR VEHICLES</b> <i>[Section 231B, 234, Division VII Part IV First Schedule &amp; Division III Part IV First Schedule]</i>			
Tax on purchase/ transfer of motor vehicles & along with annual motor vehicle tax [Not applicable to Federal, Provincial and Local Govts., Foreign Diplomatic Missions in Pakistan]	Various rates based on engine capacity		Advance Tax
On value of motor vehicle leased by Leasing companies, Schedule bank, Investment bank, DFIs or Modaraba	0%	3%	Advance Tax

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<b>BROKERAGE &amp; COMMISSION</b> <i>[Section 233 &amp; Division II Part IV First Schedule]</i>			
Advertising agents	10%	15%	<b>Final Tax</b>
Life Insurance Agents where commission received is less than Rs. 0.5 million per annum	8%	16%	
Others	12%	15%	
<b>COLLECTION OF TAX BY STOCK EXCHANGES IN LIEU OF TAX ON COMMISSION</b> <i>[Section 233A &amp; Division IIA Part IV First Schedule]</i>			
On purchase of shares	0.02%		<b>Advance Tax</b>
On sale of shares	0.02%		
<b>COLLECTION BY TAX BY NCCPL FROM MEMBERS OF STOCK EXCHANGES</b> <i>[Section 233AA &amp; Division IIB Part IV First Schedule]</i>			
In respect of financing of carryover trade, margin financing, margin trading nor securities lending in shares business	10%		<b>Advance Tax</b>
<b>CNG STATIONS</b> <i>[Section 234A &amp; Division VIB Part III First Schedule]</i>			
On the amount of gas bill	4%		<b>Final Tax</b>
<b>ELECTRICITY CONSUMPTION</b> <i>[Section 235, Division IV of Part IV of First Schedule &amp; Clause (66) Part IV Second Schedule]</i>			
Electricity bill of commercial or industrial consumers [Exporters-cum-manufacturers are exempt from this collection]	Various rates		<b>Minimum Tax</b> (for Non-corporate tax payers up to bill amount of 30K) <b>Advance Tax</b> (for other cases)

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<b>DOMESTIC ELECTRICITY CONSUMPTION</b> <i>[Section 235A &amp; Division XIX Part IV First Schedule]</i>			
Where the amount of monthly bill is less than Rs. 75,000.	0%		Advance Tax
Where the monthly bill is Rs. 75,000 and above	7.5%		
<b>STEEL MELTERS, RE-ROLLERS ETC.</b> <i>[Section 235B/ Section 153(1)]</i>			
Electricity consumed for the production of steel billets, ingots and mild steel (MS products) excluding stainless steel by steel melters, steel re-rollers, composite steel units (registered for the purpose of Chapter XI of Sales Tax Special Procedure Rules, 2007)	Re. 1 per unit of electricity consumed		Non-adjustable/ Final Tax
<b>TELEPHONE USERS</b> <i>[Section 236 &amp; Division V Part IV First Schedule]</i>			
Mobile phone bills and prepaid telephone cards	14%		Advance Tax
Landline bills exceeding Rs. 1,000	10%		
Post-paid internet and prepaid internet cards	14%		
<b>SALE BY AUCTION</b> <i>[Section 236A &amp; Division VIII Part IV First Schedule]</i>			
Sale of property, goods or lease of right by public auction or tender	10%		Advance Tax
Sale of lease of the right to collect tolls	10%		Final Tax
<b>PURCHASE DOMESTIC OF AIR TICKETS</b> <i>[Section 236B &amp; Division IX Part IV First Schedule]</i>			
Tickets for routes of Baluchistan coastal belt, Azad Jammu and Kashmir, FATA, Gilgit-Baltistan and Chitral	Exempt		Not Applicable
Other routes	5%		Advance Tax



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<b>SALE OR TRANSFER OF IMMOVABLE PROPERTY</b> <i>[Section 236C &amp; Division X Part IV First Schedule]</i>			
To be collected from seller or transferor at the time of registering or attesting the transfer, where holding period of property is up to 5 years	1%	2%	<b>Advance Tax</b>
To be collected from seller or transferor at the time of registering or attesting the transfer, where holding period of property is above 5 years	0%	0%	
<b>FUNCTIONS AND GATHERINGS</b> <i>[Section 236D &amp; Division XI Part IV First Schedule]</i>			
To be collected from a person arranging or holding a function on total amount of bill and also for food, service or facility	5%		<b>Advance Tax</b>
<b>FOREIGN PRODUCED TV PLAYS &amp; SERIALS other than English language</b> <i>[Section 236E &amp; Division XII Part IV of First Schedule]</i>			
TV drama serial	Rs.100,000 per episode		<b>Advance Tax</b>
TV play (single episode)	Rs.100,000		
<b>CABLE OPERATORS AND OTHER ELECTRONIC MEDIA</b> <i>[Section 236F &amp; Division XIII Part IV First Schedule]</i>			
From IPTV, FM Radio, MMDS, Mobile TV, Mobile Audio, Satellite TV Channel and Landing Rights	20% of the permission fee or renewal fee		<b>Advance Tax</b>
From cable operators	Various Rates		
<b>TAX ON SALES TO DISTRIBUTORS, DEALERS AND WHOLESALERS BY MANUFACTURERS AND COMMERCIAL IMPORTERS</b> <i>[Section 236G &amp; Division XIV Part IV First Schedule]</i>			
On sale of fertilizers	0.7%	1.4%	<b>Advance Tax</b>
On sale of electronics, sugar, cement, iron & steel products, motorcycles, pesticides, cigarettes, glass, textile, beverages, paint or foam	0.1%	0.2%	

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<b>TAX ON SALES TO RETAILERS &amp; WHOLESALERS BY MANUFACTURERS, DISTRIBUTORS, DEALERS, WHOLESALERS OR COMMERCIAL IMPORTERS</b> <i>[Section 236H &amp; Division XV Part IV First Schedule]</i>			
On sale of electronics, sugar, cement, iron & steel products, motorcycles, pesticides, cigarettes, glass, textile, beverages, paint or foam	0.5%		Advance Tax
<b>COLLECTION OF TAX BY EDUCATIONAL INSTITUTIONS WHERE FEE EXCEEDS RS. 200,000/-</b> <i>[Section 236I &amp; Division XVI of Part IV of First Schedule]</i>			
From residents	5%		Advance Tax
From non-residents	Exempt		Not Applicable
<b>TAX ON DEALERS, COMMISSION AGENTS AND ARHATIS ON ISSUANCE/ RENEWAL OF LICENSE</b> <i>[Section 236J &amp; Division XVII Part IV First Schedule]</i>			
To be collected by market committees	Various Rates		Advance Tax
<b>PURCHASE OR TRANSFER OF IMMOVABLE PROPERTY</b> <i>[Section 236K &amp; Division XVIII Part IV First Schedule]</i>			
Value up to Rs. 3 Million	0%		Advance Tax
Value exceeding Rs. 3 Million	2%	4%	
<b>INTERNATIONAL AIR TICKETS</b> <i>[Section 236L &amp; Division XX Part IV First Schedule]</i>			
First/ executive class	Rs.16,000 per person		Advance Tax
Others excluding economy	Rs.12,000 per person		
Economy	Nil		

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<b>BONUS SHARES</b> <i>[Section 236M &amp; 236N]</i>			
Issued by listed companies	5% of bonus shares issued		Final Tax
Issued by other companies	5% of bonus shares issued		
<b>ALL TYPE OF BANKING TRANSACTIONS OF NON-FILERS</b> <i>[Section 236P &amp; Division XXI Part IV First Schedule]</i>			
Transactions otherwise through cash up to Rs.50,000 per day	Not Applicable	Not Applicable	Not Applicable
Transactions otherwise through cash above Rs.50,000 in aggregate from all bank accounts per day	Not Applicable	0.4% As of 30 <sup>th</sup> June, 2016	Advance tax
<b>RENT OR PAYMENT FOR RIGHT TO USE MACHINERY AND EQUIPMENT</b> <i>[Section 236Q &amp; Division XXIII Part IV First Schedule]</i>			
To be collected in case of industrial, commercial & scientific equipment and machinery	10%		Final Tax
The deduction shall not be applicable in the following cases: a. agricultural machinery; and b. machinery owned and leased by leasing companies, investment banks, modarabas, scheduled banks or DFIs			
<b>EDUCATION RELATED EXPENSES REMITTED ABROAD</b> <i>[Section 236R &amp; Division XXIV Part IV First Schedule]</i>			
Remittance of tuition fee, boarding & lodging expenses, payments for distant learning programs and any other expense related to foreign education	5%		Advance tax
<b>ADVANCE TAX ON INSURANCE PREMIUM</b> <i>[ Section 236U &amp; Division XXV Part IV First Schedule]</i>			
General insurance premium	0%	4%	Advance tax
Life insurance premium exceeding Rs. 0.2 million per annum	0%	1%	
Others	0%		

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<b>ADVANCE TAX ON EXTRACTION OF MINERALS</b> [ Section 236V & Division XXVI Part IV First Schedule]			
Value of minerals extracted, produced, dispatched & carried away from licensed or leased areas of mines – to be collected by provincial revenue authority/ board	0%	5%	<b>Advance tax</b>
<b>ADVANCE TAX FROM PROVINCIAL SALES TAX REGISTERED PERSON</b> [ Section 236W]			
Tax on turnover of non-filers, registered with provincial sales tax authorities/ boards – to be collected by provincial revenue authority/ board at the time of furnishing of sales tax return	0%	3%	<b>Advance tax</b>

**Disclaimer:** The above details have been compiled from the Income Tax Ordinance, 2001 updated to the effect of the Finance Bill, 2016 and have been published by us on June 05, 2016 for general awareness. We have exercised due professional care in compiling the above details, however, the above constitutes our general interpretation of applicable tax statute and does not constitute any opinion or advice and may also not be acceptable to taxation authorities in any particular case. Tax laws are subject to change from time to time and we do neither warrant at any time the currency of the above details nor accept any responsibility to update the same. We expressly disclaim any responsibility towards any person relying on the details given above.

**Tariq Abdul Ghani Maqbool & Co.**  
**Chartered Accountants**  
Karachi, June 05, 2016