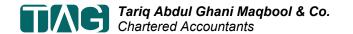
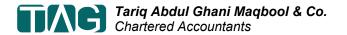


Nature of Payment —	Tax Rate		ro of Daymont		Nature of Tax
Nature of Fayment	Filer	Non-filer	(Advance/ Final/ Minimum Tax		
DIVIDEND, INCLUDING DIVIDEND IN SPECIE Section 150, 236S, Division I Part III First Schedule & Clause 11B Part IV Second Schedule]					
Dividends from privatized power projects or companies set up for power generation or companies supplying coal exclusively to power generation projects	7.5	50%			
Dividends received by a company from a collective investment scheme, REIT scheme or a mutual fund, other than a stock fund	25%				
Dividends exceeding Rs. 2.5 million, received by other than a company, from a collective investment scheme, REIT scheme or a mutual fund excluding stock fund	12.5%	15%			
Dividends upto Rs. 2.5 million, received by other than a company, from a collective investment scheme, REIT scheme or a mutual fund excluding stock fund	10%	15%	Final Tax		
Dividends received from stock funds	12.5% 0% 15% 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					
Other cases, including repatriation of after-tax profits by branches of foreign companies					
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 re	duced by 50%			
TAX ON DIVIDENDS					
[Section 5, Division III Part I First Schedule] Dividends received from a company	15	5%			
Dividend received by a person from a mutual fund		0%			
RETURN ON INVESTMENT <i>IN</i> SUKUKS					
[Section 150A, Division IB Part III First Schedule]					
Received by Company		5%			
Received by an individual or an AOP, if the profit is more than Rs. 1 Million	12.	.5%			
Received by an individual or an AOP, if the profit is less than Rs. 1 Million	10	0%			

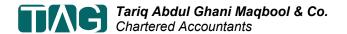


Nature of Payment	Tax Rate		Nature of Tax
Nature of Fayment	Filer Non-filer (Advance/ Fin		(Advance/ Final/ Minimum Tax)
SHIPPING OR AIR TRANSPORT INCOME OF NON-RESIDENTS			
Section 7 & Division V Part I First Schedule]			
Shipping income	8	%	
Air transport income	3	%	
INCOME OF RESIDENTS FROM SHIPS and all floating crafts including tugs, dredgers, su	urvey vessels and other	specialized craft purc	chased or bare-boat
[Section 7A]			
Chartered and flying Pakistan flag	USD 1 per gross r	registered tonnage	
Not registered in Pakistan and hired any charter other than bare-boat charter	tonnage per chartere a maximum annual a	f gross registered ed voyage, subject to amount of USD 1 per jistered tonnage	Final Tax
TAX ON PROFIT ON DEBTS [Section 7B, Division IIIA Part I of First Schedule]			
Profit upto Rs. 5 Million	10)%	
Profit on debt exceeds Rs.5 Million but does not exceed Rs.25 Million		.5%	
Profit on debt exceeds Rs.25 Million		5%	
CAPITAL GAINS TAX collected by mutual funds, collective investment schemes or REIT [Second Proviso to Division VII of Part I of First Schedule]	schemes at the time of r	edemption of securit	ies
Received by individuals and AOPs, where holding period of securities is up to 4 years	15%	20%	
Received by companies, if holding period of securities is up to 4 years	10.0% for stock fun	ds 25.0% for others	Advance Tax
All type of recipients, where holding period of securities is above 4 years	Exe	empt	
In case of a stock fund if dividend receipts of the fund are less than capital gains, the rate of t	ax deduction shall be 12.5	i% instead of 10%	

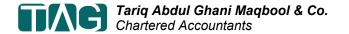


Nature of Payment	Tax Rate		Nature of Tax		
Nature of Payment —	Filer	Non-filer	(Advance/ Final/ Minimum Tax)		
MPORTS					
[Section 148 & Part II First Schedule]					
Industrial undertaking importing remeltable steel (PCT Heading 72.04) and directly reduced iron for its own use;					
Persons importing potassic fertilizers in pursuance of ECC's decision No.ECC-155/12/2004 dated the 9 Dec 2004;	1% 1.5%				Final Tax (General)
Persons importing urea		1.5%	Advance tax in the case of:		
Manufacturers covered under S.R.O. 1125(I)/2011 dated the 31 Dec 2011 for importing items as per said SRO		imported by	Raw material or plant & machines imported by industrial undertaking for own use;		
Persons importing gold			- imports by large Import houses;		
Persons importing cotton			- motor vehicles in CBU condition		
Designated buyer of LNG importing on behalf of Govt. of Pakistan	1%	1.5%	imported by manufacturers of mot vehicles		
Persons importing Pulses	2%	3%	- Foreign produced film for screenii		
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%	& viewing purposes		
Ship breaker on import of ships	4.5%	6.5%	Minimum in case of import of packing material and edible oil		
Companies and industrial undertakings not covered above	5.5%	8%			
Others	6%	9%			
PROFIT ON DEBT					
[Section 151 & Division IA Part III First Schedule]					
Where debt yield is up to Rs. 500,000		10%	Advance Tax in the case of		
Where debt yield is above Rs. 500,000	10%	17.5%	companies Final tax in other cas		





	Tax Rate		Nature of Tax	
Nature of Payment	Filer	Non-filer	(Advance/ Final/ Minimum Tax	
PAYMENTS TO NON-RESIDENTS				
Section 152, Division IV Part I First Schedule & Division II Part III First Schedule]				
Royalty or fee for technical services	1	5%	Final Tax	
Contracts or related services	7%	13%	Advance Tax with option for Final Tax	
Insurance or re-insurance premium	Ę	5%	Final Tax	
Advertisement services to a non-resident media person relaying from outside Pakistan	1	0%	rillai Tax	
Execution of contract by Sportpersons	1	0%		
Profit on debt to a non-resident person not having PE in Pakistan	1	0%	Advance Tax	
Any other receipt	20% of the gross amount or reduced rate under DTA		Advance Tux	
PAYMENTS TO PERMANENT ESTABLISHMENT (PE) OF NON-RESIDENTS [Section 152 & Division II Part III First Schedule]				
Section 152 & Division II Part III First Schedule]	4%	7%		
	4% 4.5%	7% 7.75%		
Sale/ supply of goods by PE of non-resident company	1,7			
Sale/ supply of goods by PE of other non-residents Sale/ supply of goods by PE of other non-residents	4.5%	7.75%	Advance Tax	
Sale/ supply of goods by PE of non-resident company Sale/ supply of goods by PE of other non-residents Rendering/ providing of services by PE of non-resident company	4.5% 8% 10%	7.75% 14%	Advance Tax	
Sale/ supply of goods by PE of non-resident company Sale/ supply of goods by PE of other non-residents Rendering/ providing of services by PE of non-resident company Rendering/ providing of services by PE of other non-residents	4.5% 8% 10%	7.75% 14% 17.5%	Advance Tax	
Section 152 & Division II Part III First Schedule] Sale/ supply of goods by PE of non-resident company Sale/ supply of goods by PE of other non-residents Rendering/ providing of services by PE of non-resident company Rendering/ providing of services by PE of other non-residents Rendering/ providing of transport services	4.5% 8% 10%	7.75% 14% 17.5%	Advance Tax	
Sale/ supply of goods by PE of non-resident company Sale/ supply of goods by PE of other non-residents Rendering/ providing of services by PE of non-resident company Rendering/ providing of services by PE of other non-residents Rendering/ providing of transport services Execution of contract other than contract for sale or services by PE of other non-residents Execution of contract other than contract for sale or services by PE of other non-residents	4.5% 8% 10% 2	7.75% 14% 17.5% 2%	Advance Tax	
Sale/ supply of goods by PE of non-resident company Sale/ supply of goods by PE of other non-residents Rendering/ providing of services by PE of non-resident company Rendering/ providing of services by PE of other non-residents Rendering/ providing of transport services Execution of contract other than contract for sale or services by PE of non-resident company	4.5% 8% 10% 2	7.75% 14% 17.5% 2%	Advance Tax	



APPLICABLE FOR TAX YEAR 2018

Nationa of Daymout	Tax	Rate	Nature of Tax	
Nature of Payment	Filer Non-filer		(Advance/ Final/ Minimum Tax	
PAYMENTS FOR SUPPLY OF GOODS				
[Section 153(1)(a), Division III Part III First Schedule & Clause (24A) Part II Second Schedu	le]			
Sale of rice, cotton seed oil and edible oil	1	.5%		
Sale by distributors of cigarettes & pharmaceutical products and large import houses	,	1%	Advance Tay in case of listed	
Sale of goods by FMCG distributors, which are companies		2%	Advance Tax in case of listed companies and companies engaged	
Sale of goods by FMCG distributors, which are not companies	2	.5%	in manufacturing.	
Sale of any other goods by companies	4%	7%	Final Tax for other cases	
Sale of any other goods by other than companies	4.5%	7.75%		
	L			

No tax to be withheld for payments in case of:

- Imported goods sold by an importer where tax u/s 148 has been paid
- 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
- Purchase of an asset under a lease & buy back agreement by modarabas, leasing/ banking companies or financial institutions

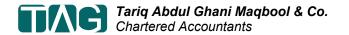
PAYMENTS FOR SERVICES

[Section 153(1)(b), 153(2), Division III Part III First Schedule & Division IV Part III First Schedule]

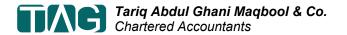
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Companies providing advertising services (electronic & print media services)	1.5%	12%	Final Tax
Companies providing transport services	2%	2%	Minimum Tax
Companies providing other services	8%	14.5%	Minimum Tax
Non-company entities providing advertising services (electronic & print media services)	1.5%	15%	Final Tax
Non-company entities providing transport services	2%	2%	Minimum Tax
Non-company entities providing other services	10%	17.5%	Minimum Tax
By export houses for services rendered for stitching, dying, printing, embroidery, washing, sizing & weaving	,	1%	Final Tax

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

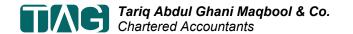




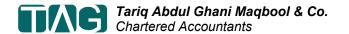
Nature of Payment		Tax Rate		Nature of Tax
Nature of Payment	Fil	ler	Non-filer	(Advance/ Final/ Minimum Tax)
PAYMENT ON ACCOUNT OF EXECUTION OF CONTRACTS [Section 153(1)(c) & Division III Part III First Schedule]				
To companies	7	' %	12%	Advance Tax for listed companies Final Tax for non-listed companies
To sportsperson		1	0%	Final Tax
To others	7.	5%	12.5%	I IIIai Tax
EXPORTS [Section 154 & Division IV Part III First Schedule & Clause (47C) Part IV Second Schedule]]				
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%	
Indenting commission on realization of proceeds on account of commission to indenting agent	5% 1% 1%		5%	Final Tax Exporters may opt at the time of filing of return that the tax collected to be treated as Minimum Tax
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.			%	
Export of goods by units located in EPZ			%	
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	%	
PROPERTY INCOME/ RENTALS [Section 155 & Division V Part III First Schedule]				
To companies	15% of t amount	he gross t of rent	17.5% of the gross amount of rent	Advance tax
	Annual From	Rent (Rs.) To	Tax Rate	
	Up to	200,000	NIL	
	Above 200,000	600,000	5% of the gross amount above Rs.200,000	
To individuals & AOPs	600,000	1 Million	Rs.20,000 + 10% of gross amount above Rs.600,000	Advance tax
	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	



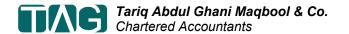
Network Dayment	Tax	Rate	Nature of Tax	
Nature of Payment	Filer	Non-filer	(Advance/ Final/ Minimum Tax)	
PRIZES AND WINNINGS				
[Section 156 & Division VI Part III First Schedule]				
Prize on prize bonds and cross-word puzzle	15%	25%		
Winnings from a raffle, lottery, prize on winning a quiz or prizes related to companies' sales promotion schemes	20	0%	Final Tax	
PETROLEUM PRODUCTS [Section 156A & Division VIA Part III First Schedule]				
Commission or discount to petrol pump operators on petroleum products	12%	17.5%	Final Tax	
WITHDRAWAL OF BALANCE UNDER PENSION FUND [Section 156B]				
Withdrawal before retirement age	Average rate of tax for 3 preceding		Final Tax (Separate Block of	
Withdrawal in excess of 50% of accumulated balance at or after the retirement age		olicable for the year, ver is lower	Income)	
CASH WITHDRAWALS FROM BANKS [Section 231A, Division VI Part IV First Schedule & Clause (28B) Part II Second Schedule]				
Exchange company, duly licensed and authorized by SBP, subject to specified conditions		15%	Advance Tax	
Other cases, where total withdrawal in a day exceeds Rs. 50,000 from all bank accounts	0.3%	0.6%	7.4.7.4.1.00 74.7.	
TRANSACTIONS IN BANK – Banking instrument purchased against payment in cash [Section 231AA & Division VIA Part IV First Schedule]				
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	
TAX ON MOTOR VEHICLES				
[Section 231B, 234, Division VII Part IV First Schedule & Division III Part IV First Schedule]				
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 base	d on engine capacity	Advance Tax	
On value of motor vehicle leased by Leasing companies, Schedule bank, Investment bank, DFIs or Modaraba	0%	4%	Advance Tax	



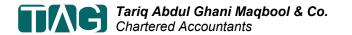
Nature of Payment	Tax	Rate	Nature of Tax	
Nature of Fayment	Filer	Non-filer	(Advance/ Final/ Minimum Tax)	
BROKERAGE & COMMISSION				
Section 233 & Division II Part IV First Schedule]				
Advertising agents	10%	15%		
Life Insurance Agents where commission received is less than Rs. 0.5 million per annum	8%	16%	Final Tax	
Others	12%	15%		
COLLECTION OF TAX BY STOCK EXCHANGES IN LIEU OF TAX ON COMMISSION 'Section 233A & Division IIA Part IV First Schedule]				
On purchase of shares	0.0)2%		
On sale of shares		02%	Final Tax	
	l			
COLLECTION BY TAX BY NCCPL FROM MEMBERS OF STOCK EXCHANGES				
COLLECTION BY TAX BY NCCPL FROM MEMBERS OF STOCK EXCHANGES Section 233AA & Division IIB Part IV First Schedule]				
	1	0%	Advance Tax	
Section 233AA & Division IIB Part IV First Schedule] In respect of financing of carryover trade, margin financing, margin trading nor securities lending in shares business	1	0%	Advance Tax	
Section 233AA & Division IIB Part IV First Schedule] In respect of financing of carryover trade, margin financing, margin trading nor securities	1	0%	Advance Tax	
In respect of financing of carryover trade, margin financing, margin trading nor securities lending in shares business CNG STATIONS	4%	6%	Advance Tax Final Tax	
In respect of financing of carryover trade, margin financing, margin trading nor securities lending in shares business CNG STATIONS Section 234A & Division VIB Part III First Schedule] On the amount of gas bill				
In respect of financing of carryover trade, margin financing, margin trading nor securities lending in shares business CNG STATIONS Section 234A & Division VIB Part III First Schedule] On the amount of gas bill ELECTRICITY CONSUMPTION	4%			
In respect of financing of carryover trade, margin financing, margin trading nor securities lending in shares business CNG STATIONS Section 234A & Division VIB Part III First Schedule] On the amount of gas bill	4%			



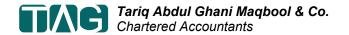
Nature of Payment -		Rate	Nature of Tax	
Nature of Fayment	Filer Non-filer		(Advance/ Final/ Minimum Tax	
DOMESTIC ELECTRICITY CONSUMPTION				
[Section 235A & Division XIX Part IV First Schedule]				
Where the amount of monthly bill is less than Rs. 75,000.	0	%	Advance Tax	
Where the monthly bill is Rs. 75,000 and above	7.9	5%	Auvance rax	
STEEL MELTERS, RE-ROLLERS ETC. [Section 235B/ Section 153(1)]				
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 el	lectricity consumed	Non-adjustable/ Final Tax	
TELEPHONE USERS [Section 236 & Division V Part IV First Schedule]				
Mobile phone bills and prepaid telephone cards	12.	.5%		
Landline bills exceeding Rs. 1,000	10	0%	Advance Tax	
Post-paid internet and prepaid internet cards	12.	.5%		
SALE BY AUCTION [Section 236A & Division VIII Part IV First Schedule]				
Sale of property, goods or lease of right by public auction or tender	10%	15%	Advance Tax	
Sale of lease of the right to collect tolls	10%	15%	Final Tax	
PURCHASE DOMESTIC OF AIR TICKETS				
[Section 236B & Division IX Part IV First Schedule]				
Tickets for routes of Baluchistan coastal belt, Azad Jammu and Kashmir, FATA, Gilgit-Baltistan and Chitral	Exe	empt	Not Applicable	
Other routes	5	%	Advance Tax	



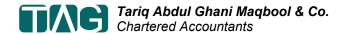
Nature of Payment	Tax Rate Filer Non-filer		Nature of Tax	
Nature of Fayment			(Advance/ Final/ Minimum Tax)	
SALE OR TRANSFER OF IMMOVABLE PROPERTY				
[Section 236C & Division X Part IV First Schedule]				
To be collected from seller or transferor at the time of recording or attesting the transfer, where holding period of property is up to 3 years	1%	2%	Advance Tax	
To be collected from seller or transferor at the time of registering or attesting the transfer, where holding period of property is above 3 years	(0%	Advance Tax	
FUNCTIONS AND GATHERINGS				
[Section 236D & Division XI Part IV First Schedule]				
To be collected from a person arranging or holding a function on total amount of bill and also for food, service or facility	į	5%	Advance Tax	
CABLE OPERATORS AND OTHER ELECTRONIC MEDIA				
[Section 236F & Division XIII Part IV First Schedule]				
From IPTV, FM Radio, MMDS, Mobile TV, Mobile Audio, Satellite TV Channel and Landing Rights	20% of the permission fee or renewal fee			
From cable operators	Variou	ıs Rates	Advance Tax	
From every TV channel in respect of screening or viewing Foreign TV Drama serial or a play in any language other than English.	50% of the permiss	ion fee or renewal fee		
TAX ON SALES TO DISTRIBUTORS, DEALERS AND WHOLESALERS BY MANUFACTURERS	S AND COMMERCIAL	L IMPORTERS		
[Section 236G & Division XIV Part IV First Schedule]				
On sale of fertilizers	0.7%	1.4%		
On sale of electronics, sugar, cement, iron & steel products, motorcycles, pesticides, cigarettes, glass, textile, beverages, paint, batteries or foam	0.1%	0.2%	Advance Tax	
TAX ON SALES TO RETAILERS & WHOLESALERS BY MANUFACTURERS, DISTRIBUTORS	DEALERS WHOLE	SALERS OR COMMER	CIAL IMPORTERS	
[Section 236H & Division XV Part IV First Schedule]	DEALLING, WHOLE	SALLING ON COMINIER	COIAL IMIPORTERS	
On sale of electronics	1%	1%		
On sale of sugar, cement, iron & steel products, motorcycles, pesticides, cigarettes, glass, textile, beverages, paint, batteries or foam	0.5%	1%	Advance Tax	



Nature of Payment		Rate	Nature of Tax (Advance/ Final/ Minimum Tax	
Nature of Fayinent	Filer	Non-filer		
COLLECTION OF TAX BY EDUCATIONAL INSTITUTIONS WHERE FEE EXCEE	DS RS. 200,000/-			
[Section 236l & Division XVI of Part IV of First Schedule]				
From residents	,	5%	Advance Tax	
From non-residents	Ex	empt	Not Applicable	
TAX ON DEALERS, COMMISSION AGENTS AND ARHATIS ON ISSUANCE/ RE	NEWAL OF LICENSE			
[Section 236J & Division XVII Part IV First Schedule]				
To be collected by market committees	Variou	s Rates	Advance Tax	
	<u>'</u>			
PURCHASE OR TRANSFER OF IMMOVABLE PROPERTY				
[Section 236K & Division XVIII Part IV First Schedule]				
Value up to Rs. 4 Million)%	A donor	
V			Advance Tax	
Value exceeding Rs. 4 Million	2%	4%		
Value exceeding Rs. 4 Million	2%	4%		
	2%	4%		
INTERNATIONAL AIR TICKETS	2%	4%		
INTERNATIONAL AIR TICKETS		4% per person		
INTERNATIONAL AIR TICKETS [Section 236L & Division XX Part IV First Schedule]	Rs.16,000		Advance Tax	
INTERNATIONAL AIR TICKETS [Section 236L & Division XX Part IV First Schedule] First/ executive class	Rs.16,000 Rs.12,000	per person		
INTERNATIONAL AIR TICKETS [Section 236L & Division XX Part IV First Schedule] First/ executive class Others excluding economy	Rs.16,000 Rs.12,000	per person per person		
INTERNATIONAL AIR TICKETS [Section 236L & Division XX Part IV First Schedule] First/ executive class Others excluding economy	Rs.16,000 Rs.12,000	per person per person		
INTERNATIONAL AIR TICKETS [Section 236L & Division XX Part IV First Schedule] First/ executive class Others excluding economy Economy	Rs.16,000 Rs.12,000	per person per person		
INTERNATIONAL AIR TICKETS [Section 236L & Division XX Part IV First Schedule] First/ executive class Others excluding economy Economy BONUS SHARES	Rs.16,000 Rs.12,000	per person per person		



Nature of Payment -	Tax Rate		Nature of Tax
	Filer	Non-filer	(Advance/ Final/ Minimum Tax
ALL TYPE OF BANKING TRANSACTIONS OF NON-FILERS			
Section 236P & Division XXI Part IV First Schedule]			
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	0.6% (reduced to 0.4% upto 30 th June, 2017	Advance tax
RENT OR PAYMENT FOR RIGHT TO USE MACHINERY AND EQUIPMENT			
Section 236Q & Division XXIII Part IV First Schedule]			
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, sched	luled banks or DFIs		
EDUCATION RELATED EXPENSES REMITTED ABROAD Section 236R & Division XXIV Part IV First Schedule]			
Remittance of tuition fee, boarding & lodging expenses, payments for distant learning programs			
and any other expense related to foreign education	5%		Advance tax
ADVANCE TAX ON INSURANCE PREMIUM			
ADVANCE TAX ON INSURANCE PREMILUM			
[Section 236U & Division XXV Part IV First Schedule]		4%	
[Section 236U & Division XXV Part IV First Schedule] General insurance premium	0%	4%	
-	0% 0%	1%	Advance tax



APPLICABLE FOR TAX YEAR 2018

Nature of Payment —	Tax Rate		Nature of Tax
	Filer	Non-filer	(Advance/ Final/ Minimum Tax)
ADVANCE TAX ON EXTRACTION OF MINERALS [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%	Advance tax
ADVANCE TAX ON PURCHASE OR TRANSFER OF IMMOVEABLE PROPERTY			
ADVANCE TAX ON PURCHASE OR TRANSFER OF IMMOVEABLE PROPERTY [Section 236W] To be collected by person responsible for registering, recording or attesting transfer of any immovable property on value computed with reference to section 111(4)	0%	3%	Advance tax
[Section 236W] To be collected by person responsible for registering, recording or attesting transfer of any	0%	3%	Advance tax

Disclaimer:

The above details have been compiled from the Income Tax Ordinance, 2001 updated to the effect of proposals vide Finance Act, 2017 and have been published by us on June 30, 2017 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 expressively disclaim any responsibility towards any person relying on the details given above.

Tariq Abdul Ghani Maqbool & Co. Chartered Accountants Karachi, June 30, 2017

