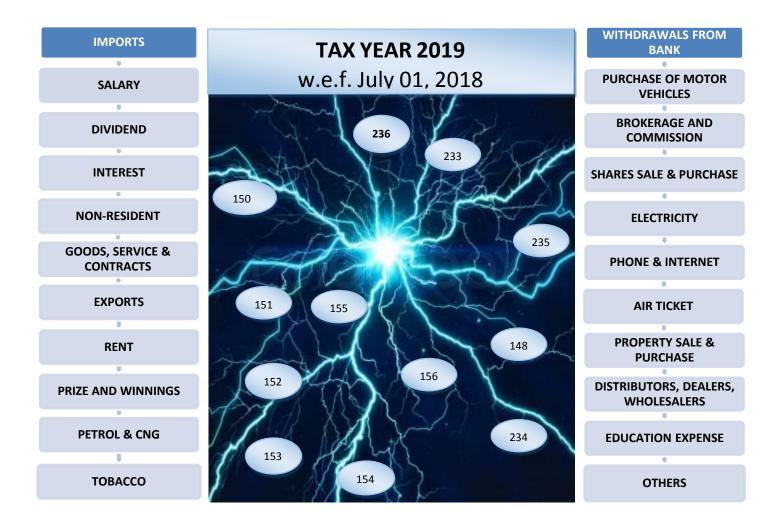
# INCOME TAX WITHHOLDING CHART

(Income Tax Ordinance, 2001)



# MOORE STEPHENS

## Shekha & Mufti

Chartered Accountants
Audit | Tax | Corporate | Outsourcing



## Shekha & Mufti

**Chartered Accountants** 

|                | Section  | Payment / Transaction  | Withholding Tax Rates                         |                            |           |   |           |                                     |  |
|----------------|--|--|---|----------------------------|-----------|---|-----------|-------------------------------------|--|
|                | IMPORTS  |  | Individuals & AOPs<br>(Manufacturers)         |                            |           | Individuals and AOPs<br>(Non-Manufacturers) |           | Companies<br>(Manufacturers or not) |  |
| IMPORTS        |  |  | Filer   | Non-Filer                  | Filer     | Non-Filer                                   | Filer     | Non-File                            |  |
| S              | 148  | Imports (Minimum Tax)  | 5.5%  | 8%                         | 6%        | 9%  | 5.5%      | 8%                                  |  |
| •              | SALARY   |  |   |                            |           | os Rates                                    |           |                                     |  |
|                |  |  |   | Slab                       |           | Rate on Exceeding                           |           | Fixed Tax                           |  |
|                | 149  |  |   | Up to 400,000              |           | Amount                                      |           |                                     |  |
| S A            |  |  |   | 400,001 to 800,000         |           | Nil<br>Nil                                  |           | Nil                                 |  |
| ALA            |  | Salary   | <b></b>                                       | 800,001 to 1,200,000       |           | Nil   |           | 1,000<br>2,000                      |  |
| R<br>≺         |  |  |   | 1,200,001 to 2,400,000     |           | 5%  |           | Nil                                 |  |
|                |  |  | 2,400,001 to 4,800,000                        |                            |           | 10%   |           | 0,000                               |  |
|                |  |  | 4,800,001 to 4,800,000<br>4,800,001 and above |                            |           | 15%   |           | 300,000                             |  |
|                | AOP  |  | 1,000,002                                     |                            | <u>i</u>  | os Rates                                    |           |                                     |  |
|                |  |  |   |                            | ·····•    | Exceeding                                   |           |                                     |  |
|                |  |  |   | Slab                       |           | Amount                                      |           | Fixed Tax                           |  |
|                |  |  | Up to   | Up to 400,000              |           | Nil   |           | Nil                                 |  |
| <b>&gt;</b>    |  |  | 400,001 t                                     | o 1,200,000                | !         | 5%  |           | Nil                                 |  |
| AOP            |  | Non-Salaries   | 1,200,001                                     | 1,200,001 to 2,400,000     |           | 10%   |           | 40,000                              |  |
| •              |  |  | 2,400,001                                     | 2,400,001 to 3,600,000     |           | 15%   |           | 160,000                             |  |
|                |  |  | 3,600,001 to 4,800,000                        |                            |           | 20%   |           | 340,000                             |  |
|                |  |  | <b></b>                                       | 4,800,001 to 6,000,000 259 |           | 5%  | % 580,000 |                                     |  |
|                |  |  | 6,000,001                                     |                            |           |   | 880,000   |                                     |  |
| •              | DIVIDEND   |  | Individual                                    |                            |           | Companies                                   |           |                                     |  |
|                |  | Cook Biridand  | Filer   | Non-Filer                  | ····      | iler  | Non-File  |                                     |  |
|                |  | Cash Dividend  | 15%<br>10%                                    | 150/                       |           | L5%   |           | 20%                                 |  |
| ₽              |  | Stock Fund & Money Market Fund =< 2.5 million Stock Fund & Money Market Fund > 2.5 million | 10%   | 15%<br>15%                 |           |   | 25%       |                                     |  |
| DIVIDEND       | 150  | Income Fund or REIT Scheme or any other fund   | 12.5%   | 15%                        |           |   |           |                                     |  |
| N<br>D         |  | Rental REIT Scheme   | 7.5%  | -                          |           |   | -         |                                     |  |
|                | 236M   | Bonus Shares (Quoted)  | 7.570   | 7.376                      |           |   |           |                                     |  |
|                | 236N   | Bonus Shares (Un-Quoted)   |   |                            | Oı        | Omitted                                     |           |                                     |  |
|                | 2365   | Specie Dividend  |   | 15%                        |           |   | 20%       |                                     |  |
|                | INTEREST   |  |   | Filer                      |           |   | Non-Filer |                                     |  |
| ••••••         | 151  | Interest   |   |                            |           |   |           |                                     |  |
| =              | 151(1)(  | ) Interest on National Saving Scheme (NSS)   |   |                            |           |   |           |                                     |  |
| Ħ              | 151(1)(  | ) Interest on Bank Account   |   | 10%                        |           | 17.5% (If > 500,00                          |           | 0/ 22 \                             |  |
| INTEREST       | 151(1)(  | Interest on Federal Government, Provincial   |   | 10%                        |           |   |           | υ/- μ.a.)                           |  |
| 4              |  | Government & Local Government Bonds  |   |                            |           |   |           |                                     |  |
|                | 151(1)(  |  |   |                            |           |   |           |                                     |  |
|                | NON-RESIDENT   |  | 450/  |                            |           |   |           |                                     |  |
|                | 152(1) Royalty or Fee for Technical Services                         |  |   | 15%                        |           |   | Non Eilor |                                     |  |
|                |  | Construction Contract  |   | Filer                      |           | Non Filer                                   |           |                                     |  |
|                | 152(1A) Construction Services Advertisement by TV Satellite Channels |  | 7%  |                            |           |   | 13%       |                                     |  |
| Z              |  |  | 770   |                            |           |   |           |                                     |  |
| ž              | 152(1AAA) Media Person Advertisement Services                        |  | 10%   |                            |           |   |           |                                     |  |
| RE             | 152(1)(  |  |   |                            |           | 5%  |           |                                     |  |
| SID            | 1  |  |   | Companies                  |           |   | IND./AOP  |                                     |  |
| NON - RESIDENT |  |  | Filer   |                            | Non Filer | Filer                                       |           | Non Filer                           |  |
| _              | 152 (a   |  | 4%  |                            | 7%        | 4.5%  |           | 7.75%                               |  |
|                | (2A) (Ł  | ) Services   | 8%  |                            | 14%       | 10%   |           | 17.5%                               |  |
|                | (0   | Contract   | 7%  |                            | 13%       | 7%  |           | 13%                                 |  |
|                | (0   | Sportsman  |   |                            |           | 10%   |           |                                     |  |
|                | 152A   | Foreign Produced Commercial  |   |                            |           | 20%   |           |                                     |  |

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## Shekha & Mufti

#### **Chartered Accountants**

| G.                          | G. GOODS , SERVICES & CONTRACTS   |   |                      | Comp         | anies                  | IND./AOP                    |           |  |  |
|-----------------------------|-----------------------------------|---|----------------------|--------------|------------------------|-----------------------------|-----------|--|--|
|                             |                                   |   |                      | Filer        | Non-Filer              | Filer                       | Non-Filer |  |  |
| മ                           | 153(1)(a)                         | Rice, Cotton Seed Oil, Edible Oils                      |                      |              | 1.59                   | <b>%</b>                    |           |  |  |
| oods,                       |                                   | Other Goods<br>(if the Supplies more than 75,000        |                      | 4%           | 8%                     | 4.5%                        | 9%        |  |  |
| SER                         | 153(1)(ab)                        | Distributors of FMCG (excluding durable goods)          |                      | 29           | %                      | 2.5%                        |           |  |  |
| GOODS, SERVICES & CONTRACTS | 450(4)(1)                         | Services<br>(if the Services more than 30,000 per Anum) |                      | 8% 14.5%     |                        | 10%                         | 17.5%     |  |  |
|                             | 153(1)(b)                         | Transport Services                                      |                      |              | 2%                     | )                           |           |  |  |
|                             |                                   | Electronic and Print Media Advertising Services         |                      | 1.5%         | 12%                    | 1.5%                        | 15%       |  |  |
| RACTS                       | 153(1)(c)                         | Contracts (if the Contract more than 10,000 per Anum)   |                      | 7%           | 14%                    | 7.5%                        | 15%       |  |  |
|                             |                                   | Sportsman   | 10%                  |              |                        |                             |           |  |  |
|                             | 153(2)                            | Stitching, Dying, Printing, Embroidery etc.             | 1%                   |              |                        |                             |           |  |  |
| н. І                        | EXPORTS                           |   |                      | Fi           | ler                    | Non Filer                   |           |  |  |
| EX                          | 154                               | Exports   | 1%                   |              |                        |                             |           |  |  |
|                             | 154(1)                            | Export of Goods   |                      |              | 1%                     | )                           |           |  |  |
| EXPORTS                     | 154(2)                            | Export Commission                                       |                      |              | 5%                     | )                           |           |  |  |
| ΓS                          | 154(3)                            | Inland Bank to Bank Letter of Credit                    | 1%                   |              |                        |                             |           |  |  |
|                             | 154(3A)                           | Export Processing Zone                                  | 1%                   |              |                        |                             |           |  |  |
|                             | 154(3B)                           | Indirect Exporter; SPO                                  | 1%                   |              |                        |                             |           |  |  |
| <b>.</b>                    | RENT                              |   | Cor                  | Company      |                        | IND./AOP                    |           |  |  |
|                             | 155                               | Rent (On Gross Rental Payment)                          | Filer                | Non-Filer    | Slabs                  | Rate on Exceeding<br>Amount | Fixed Tax |  |  |
|                             |                                   |   |                      | 17.5%        | Up to 200,000          | Nil                         | Nil       |  |  |
| R<br>E<br>Z                 |                                   |   |                      |              | 200,000 to 600,000     | 5%                          | Nil       |  |  |
| 7                           |                                   |   | 15%                  |              | 600,000 to 1,000,000   | 10%                         | 20,000    |  |  |
|                             |                                   |   |                      |              | 1,000,000 to 2,000,000 | 15%                         | 60,000    |  |  |
|                             |                                   |   |                      |              | Above 2,000,000        | 20%                         | 210,000   |  |  |
|                             | PRIZE AND WINNINGS                |   |                      |              | Companies/             | ·                           |           |  |  |
| ≦ <sub>P</sub>              | 156                               | Prize Bonds   |                      | Fi           | ler                    | Non-Filer                   |           |  |  |
| PRIZE &                     |                                   | Prize bonus   |                      | 1            | 5%                     | 25%                         |           |  |  |
| ດ ×~                        | Prizes, Winning, Lottery, Raffles |   | 20%                  |              |                        |                             |           |  |  |
| К.                          | PETROL AND                        | CNG   | Companies/ IND./AOP  |              |                        |                             |           |  |  |
| PET e. (                    | 1564                              | Petrol & Petroleum Products                             |                      | Filer<br>12% |                        | Non-Filer<br>17.5%          |           |  |  |
| PETROL<br>& CNG             | 156A<br>234A                      | CNG Stations  | 4%                   |              |                        | 6%                          |           |  |  |
|                             | .4                                | LS FROM BANK  | 4%<br>Filer          |              |                        | Non-Filer                   |           |  |  |
| L.                          | 231A                              | Cash Withdrawal   | 0.3% (if > 50k /day) |              |                        | 0.6% (if> 50k /day)         |           |  |  |
|                             | 1                                 |   | 0.3%                 |              |                        | 0.6%                        |           |  |  |
| BANK                        | 231AA                             | Bearer Banking Transaction                              |                      | 0.           | 3%                     | 0.6%                        |           |  |  |

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# MOORE STEPHENS

## Shekha & Mufti

**Chartered Accountants** 

| M.                     | PURCHASE O       | F MOTOR VEHICLES  | Engine Capacity      | Filer               | Non-Filer |  |  |
|------------------------|------------------|---|----------------------|---------------------|-----------|--|--|
|                        | 231B(1A)         | At the time of Motor Vehicle Leasing  | Any Motor Vehicle    | -                   | 4%        |  |  |
|                        |                  |   | Up to 850cc          | 7,500               | 10,000    |  |  |
|                        |                  |   | 851cc to 1000cc      | 15,000              | 25,000    |  |  |
|                        |                  | O. Baristania I. Farina O. Tarakia Bari   | 1001 to 1300cc       | 25,000              | 40,000    |  |  |
|                        | 231B(1)          | On Registration by Excise & Taxation Dept.  | 1301cc to 1600cc     | 50,000              | 100,000   |  |  |
|                        |                  | &   | 1601cc to 1800cc     | 75,000              | 150,000   |  |  |
|                        | & (3)            | On Sale by Manufacturer (Car or Jeep)   | 1801cc to 2000cc     | 100,000             | 200,000   |  |  |
|                        |                  | On Sale by Mandiacturer (Car Or Jeep)   | 2000cc to 2500cc     | 150,000             | 300,000   |  |  |
| 70                     |                  |   | 2500cc to 3000cc     | 200,000             | 400,000   |  |  |
| Š                      |                  |   | Above 3000cc         | 250,000             | 450,000   |  |  |
| PURCHASE               |                  |   | Engine Capacity      | Filer               | Non-Filer |  |  |
|                        |                  |   | Up to 850cc          | -                   | 5,000     |  |  |
|                        |                  | Transfer or Ownership   | 851cc to 1000cc      | 5,000               | 15,000    |  |  |
| OF MOTOR VEHICLES      |                  | Transfer or Ownership   | 1001 to 1300cc       | 7,500               | 25,000    |  |  |
| ò                      | 2210/2\          | (Tay rate shall be reduced by 10% each year from  | 1301cc to 1600cc     | 12,500              | 65,000    |  |  |
| Š                      | 231B(2)          | (Tax rate shall be reduced by 10% each year from the date of 1st registration)  | 1601cc to 1800cc     | 18,750              | 100,000   |  |  |
| <u> </u>               |                  |   | 1801cc to 2000cc     | 25,000              | 135,000   |  |  |
| 至                      |                  |   | 2000cc to 2500cc     | 37,500              | 200,000   |  |  |
| CE                     |                  |   | 2500cc to 3000cc     | 50,000              | 270,000   |  |  |
| S                      |                  |   | Above 3000cc         | 62,500              | 300,000   |  |  |
|                        |                  |   | Engine Capacity      | Filer               | Non-Filer |  |  |
|                        |                  |   | Up to 1000cc         | 800                 | 1,200     |  |  |
|                        |                  | Private Motor Vehicle   | 1001cc to 1199cc     | 1,500               | 4,000     |  |  |
|                        |                  |   | 1200cc to 1299cc     | 1,750               | 5,000     |  |  |
|                        | 234              |   | 1300cc to 1499cc     | 2,500               | 7,500     |  |  |
|                        |                  |   | 1500cc to 1599cc     | 3,750               | 12,000    |  |  |
|                        |                  |   | 1600cc to 1999cc     | 4,500               | 15,000    |  |  |
|                        |                  |   | 2000cc & above       | 10,000              | 30,000    |  |  |
| N.                     | BROKERAGE        | AND COMMISSION  | Companie             | es/ IND./AOP        |           |  |  |
|                        |                  |   | Filer Non-Filer      |                     |           |  |  |
|                        | 222              | Advertising Agents  | 10%                  | 15%                 |           |  |  |
| BROKERAGE & COMMISSION | 233              | Life Insurance Agent (If < 0.5 million)   | 8%                   | 16%                 |           |  |  |
| 울옷                     |                  | Other Commissions   | 12%                  | 15%                 |           |  |  |
| <u>S</u> 8             |                  |   | Group                | Amount of Ta        | х (р.а.)  |  |  |
| SIC                    |                  | Canada in Anada (Forth 8 ) (anada blan) and   | Group or Class A     | 10,000              | )         |  |  |
| ĕ∞                     | 236J             | Commission Agents (Fruits & Vegetables) and Arhatis   | Group or Class B     | 7,500               |           |  |  |
|                        |                  | Ailidus   | Group or Class C     | 5,000               |           |  |  |
|                        |                  |   | Any Other Category   | 5,000               |           |  |  |
| 0.                     | SHARES SALE      | & PURCHASE  | Description          | Rate                |           |  |  |
|                        |                  | Collection by Pakistan Stock Eychange   | Purchase of Shares   | 0.02% of Purch      | ase Value |  |  |
| SHAR                   | 233A             | Collection by Pakistan Stock Exchange (Adjustable)  | C-1f Ch              | 0.020/ -f.C-1/      | . \ /= =  |  |  |
| ARE                    |                  |   | Sale of Shares       | 0.02% of Sale Value |           |  |  |
| ES                     | 233AA            | Collection by NCCPL   | 10%                  |                     |           |  |  |
| Р.                     | ELECTRICITY      | (ON GROSS)  |                      |                     |           |  |  |
| Е                      | Commercial       |   | 12%                  |                     |           |  |  |
| EC                     | 235              | Industrial  | Not < 75,000         | 0%                  |           |  |  |
| ELECTRI CITY           |                  | massurui  | 1401 < 73,000        | U%                  |           |  |  |
|                        | 235A             | Domestic  | Exceeding 75,000     | 7.5%                |           |  |  |
|                        | DUONE 9 INT      | FEDNET  |                      |                     |           |  |  |
|                        | PHONE & INTERNET |   |                      |                     |           |  |  |
| PHONE &                | 236              | Telephone Bill  |                      |                     |           |  |  |
| <u> </u>               |                  | Internet Bills  | 1                    | 2.5%                | 5%        |  |  |
| _ [                    |                  | Phone Cards   |                      |                     |           |  |  |
| ∏ ∞                    | <u> </u>         |   |                      |                     |           |  |  |
|                        |                  | Danisatis Air Tistata   |                      |                     |           |  |  |
|                        | AIR TICKETS      |   | 5%                   |                     |           |  |  |
| R.                     | 236B             | Domestic Air Tickets (Except Baluchistan Coastal Belt, Azad Jammu Kashmir, FATA Gilgit, Baltistan and Chitral)          |                      | 5%                  |           |  |  |
| ₹.                     |                  | (Except Baluchistan Coastal Belt, Azad Jammu  |                      | es/ IND./AOP        |           |  |  |
| R.                     | 236B             | (Except Baluchistan Coastal Belt, Azad Jammu<br>Kashmir, FATA Gilgit, Baltistan and Chitral)                            | Companie             |                     |           |  |  |
| R. AIR TICKET          |                  | (Except Baluchistan Coastal Belt, Azad Jammu<br>Kashmir, FATA Gilgit, Baltistan and Chitral)  International Air Tickets | Companie<br>16,000/- | es/ IND./AOP        |           |  |  |



## Shekha & Mufti

### **Chartered Accountants**

| s. ı                   | PROPERTY SA               | ALE AND PURCHASE   |   | File             | er            | Non-Filer  |  |
|------------------------|---------------------------|--|---|------------------|---------------|--|--|
| PF                     | 236C                      | Sale of Property;  |   | 1%               |               | 2%   |  |
| PROPERTY               |                           | On Purchase of Property and person responsible for               | Up to 4 million   |                  |               | 0%   |  |
|                        | 236K                      | collecting payments in Installment                               | More than 4 million   | 29               | %             | 4%   |  |
| ~                      | 236W                      | Purchase/Transfer of Property; (Unadjustible)                    | 3   | % (difference of | f Stamp & FBR | Value)   |  |
| т. і                   | Function & G              | 1 1 1 1 1 1 1 1 1  | Cities of Pakista   | ,                | Эсар с. г. э  | Tax Rate   |  |
| FUNCTION & GATHERINGS  | 236D Function & Gathering |  | For Islamabad, Lahore, Multan, Faisalabad, Rawalpindi, Gujranwala, Bahawalpur, Sargodha, Sahiwal, Shekhurpura, Dera Gazi Khan, Karachi, Hyderabad, Sukkur, Thatta, Larkana, Mirpurkas, Nawabshah, Peshawar, Mardan, Abbottabad, Kohat, Dera Ismail Khan, Sibi, Loralai, Khuzdar, Dera Murad |                  |               | % of the Bill ad-valorem or Rs.20,000 per inction whichever is higher. % of the Bill ad-valorem or Rs.10,000 per |  |
|                        |                           |  | above.  |                  |               | chever is higher.  |  |
| U. I                   | DISTRIBUTOR               | RS, DEALERS, WHOLESALERS   | Filer   |                  |               | Non-Filer  |  |
|                        |                           | Fertilizers  | 0.7%  |                  | 1.4%          |  |  |
| DIS                    | 236G                      | Other than Fertilizers   | 0.1%  |                  |               | 0.2%   |  |
| DISTRIBUTORS<br>DEALER |                           | Sales to Retailers/Wholesalers by Distributors/Dealer            |   | <u> </u>         |               |  |  |
| RIBUTOF                | 236H                      | Electronics  | 1%  |                  | 1%            |  |  |
| ᅲ                      |                           | Others   | 0.5%  |                  | 1%            |  |  |
| S                      | 236HA                     | Sale of Certain Petroleum Products (Final)                       | 0.5%  |                  | 1%            |  |  |
| V. E                   | DUCATION E                | XPENSES  |   | i                |               |  |  |
|                        |                           |  |   |                  |               |  |  |
| EDUCATION              | 236I<br>236R              | For Institutions in Pakistan  For Institutions outside Pakistan  | 5%  |                  |               |  |  |
|                        | ОВАССО                    |  |   |                  |               |  |  |
| TOBACCO                | 236X                      | On the purchase value of Tobacco                                 | 5%  |                  |               |  |  |
| х.                     | OTHER VARI                | OUS WITHHOLDING SECTIONS;  | 4   |                  |               |  |  |
|                        | 156B                      | Voluntarily Pension Scheme                                       | 3 years Avera   | ge               |               | 3 years Average  |  |
|                        | 235B                      | Steel Metals, Re-roller etc.                                     | Rs.1/- per unit of Electricity  |                  |               | у  |  |
|                        | 236F                      | Cable Operators  | As per slab.  |                  |               |  |  |
|                        | 236Q                      | Rent of Machinery and Equipment                                  | 10%   |                  |               |  |  |
|                        | 236U                      | 236U Premium by Insurance Companies                              | Non-Filer Only  |                  |               |  |  |
|                        |                           |  | Types of Prem<br>General Insurance Premium  |                  |               | Rate<br>4%   |  |
| ОТНЕ                   |                           |  | Life Insurance Premium if ex<br>Rs.0.3 Million per annum<br>Others  |                  |               | 1%   |  |
| R S                    |                           | - · · · · · · · · · · · · · · · · · · ·                          | Filer   |                  |               | Non-Filer  |  |
|                        | 236V                      | Extraction of Minerals   | 0%  |                  |               | 5%   |  |
|                        | 236A                      | Auction  | 10%   |                  |               | 15%  |  |
|                        | 2360                      | Advance tax under this chapter shall not be collected from       | <ul> <li>Federal Government , Provincial Government</li> <li>Foreign Diplomats, Diplomatic Mission</li> <li>Exemption Certificate</li> </ul>  |                  |               |  |  |
|                        | 236Y                      | On amount Remitted abroad through Credit, Debit or Prepaid Cards | 1%  |                  |               | 3%   |  |

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