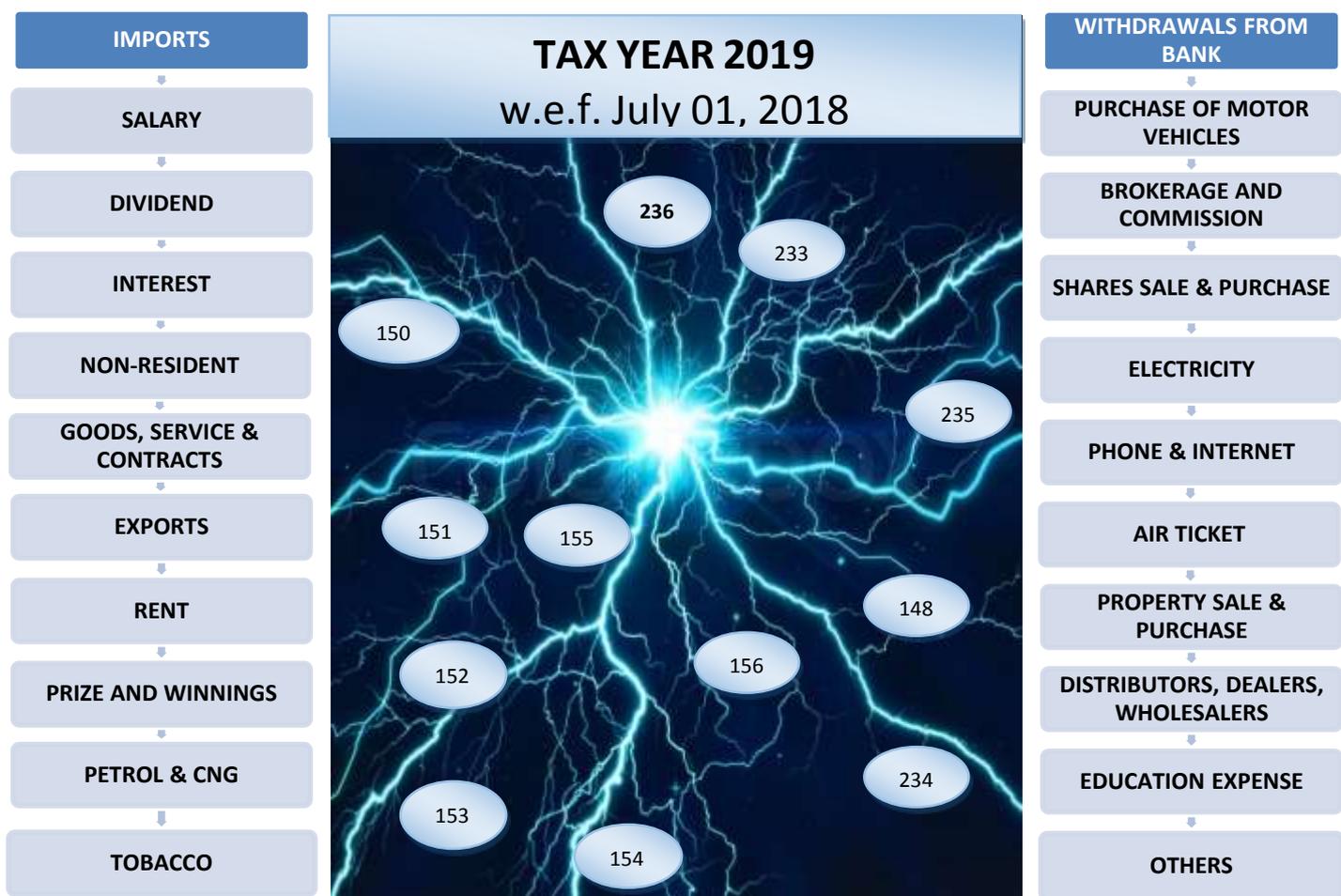


INCOME TAX WITHHOLDING CHART

(Income Tax Ordinance, 2001)



MOORE STEPHENS

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Section			Payment / Transaction		Withholding Tax Rates				
A.	IMPORTS	148	Imports (Minimum Tax)	Individuals & AOPs (Manufacturers)		Individuals and AOPs (Non-Manufacturers)		Companies (Manufacturers or not)	
				Filer	Non-Filer	Filer	Non-Filer	Filer	Non-Filer
				5.5%	8%	6%	9%	5.5%	8%
B.	SALARY	149	Salary	Slabs Rates					
				Slab	Rate on Exceeding Amount		Fixed Tax		
				Up to 400,000	Nil		Nil		
				400,001 to 800,000	Nil		1,000		
				800,001 to 1,200,000	Nil		2,000		
				1,200,001 to 2,400,000	5%		Nil		
				2,400,001 to 4,800,000	10%		60,000		
				4,800,001 and above	15%		300,000		
C.	AOP		Non-Salaries	Slabs Rates					
				Slab	Rate on Exceeding Amount		Fixed Tax		
				Up to 400,000	Nil		Nil		
				400,001 to 1,200,000	5%		Nil		
				1,200,001 to 2,400,000	10%		40,000		
				2,400,001 to 3,600,000	15%		160,000		
				3,600,001 to 4,800,000	20%		340,000		
				4,800,001 to 6,000,000	25%		580,000		
				6,000,001 to above	30%		880,000		
D.	DIVIDEND			Individual		Companies			
				Filer	Non-Filer	Filer	Non-Filer		
			Cash Dividend	15%		15%	20%		
			Stock Fund & Money Market Fund =< 2.5 million	10%	15%	25%			
			Stock Fund & Money Market Fund > 2.5 million	12.5%	15%	25%			
			Income Fund or REIT Scheme or any other fund	12.5%	15%	25%			
			Rental REIT Scheme	7.5%	-	-			
			236M Bonus Shares (Quoted)	Omitted					
			236N Bonus Shares (Un-Quoted)	Omitted					
			236S Specie Dividend	15%		20%			
E.	INTEREST			Filer			Non-Filer		
			151 Interest						
			151(1)(a) Interest on National Saving Scheme (NSS)						
			151(1)(b) Interest on Bank Account	10%			17.5% (If > 500,000/- p.a.)		
			151(1)(c) Interest on Federal Government, Provincial Government & Local Government Bonds						
			151(1)(d) Interest on Company Loans						
F.	NON-RESIDENT								
			152(1) Royalty or Fee for Technical Services				15%		
			152(1A) Construction Contract	Filer			Non Filer		
			152(1A) Construction Services	7%			13%		
			152(1AAA) Advertisement by TV Satellite Channels						
			152(1)(c) Media Person Advertisement Services				10%		
			152(1)(c) Fee for Offshore Digital Services				5%		
				Companies			IND./AOP		
				Filer	Non Filer	Filer	Non Filer		
			152 (2A) (a) Supply Of Goods	4%	7%	4.5%	7.75%		
			(b) Services	8%	14%	10%	17.5%		
			(c) Contract Sportsman	7%	13%	7%	13%		
			152A Foreign Produced Commercial				10%		
							20%		

G. GOODS , SERVICES & CONTRACTS			Companies		IND./AOP		
			Filer	Non-Filer	Filer	Non-Filer	
GOODS, SERVICES & CONTRACTS	153(1)(a)	Rice, Cotton Seed Oil, Edible Oils	1.5%				
		Other Goods (if the Supplies more than 75,000)	4%	8%	4.5%	9%	
	153(1)(ab)	Distributors of FMCG (excluding durable goods)	2%		2.5%		
	153(1)(b)	Services (if the Services more than 30,000 per Anum)	8%	14.5%	10%	17.5%	
		Transport Services	2%				
	153(1)(c)	Electronic and Print Media Advertising Services	1.5%	12%	1.5%	15%	
		Contracts (if the Contract more than 10,000 per Anum)	7%	14%	7.5%	15%	
153(2)	Sportsman	10%					
	153(2)	Stitching, Dying, Printing, Embroidery etc.	1%				
H. EXPORTS			Filer		Non Filer		
EXPORTS	154	Exports	1%				
	154(1)	Export of Goods	1%				
	154(2)	Export Commission	5%				
	154(3)	Inland Bank to Bank Letter of Credit	1%				
	154(3A)	Export Processing Zone	1%				
	154(3B)	Indirect Exporter; SPO	1%				
I. RENT			Company		IND./AOP		
RENT	155	Rent (On Gross Rental Payment)	Filer	Non-Filer	Slabs	Rate on Exceeding Amount	Fixed Tax
			15%	17.5%	Up to 200,000	Nil	Nil
					200,000 to 600,000	5%	Nil
					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					
J. PRIZE AND WINNINGS			Companies/ IND./AOP				
PRIZE & WINNING	156	Prize Bonds	Filer		Non-Filer		
		Prizes, Winning, Lottery, Raffles	15%		25%		
			20%				
K. PETROL AND CNG			Companies/ IND./AOP				
PETROL & CNG	156A	Petrol & Petroleum Products	Filer		Non-Filer		
	234A	CNG Stations	12%		17.5%		
			4%		6%		
L. WITHDRAWALS FROM BANK			Filer		Non-Filer		
BANK	231A	Cash Withdrawal	0.3% (if > 50k /day)		0.6% (if > 50k /day)		
	231AA	Bearer Banking Transaction	0.3%		0.6%		
	236P	Crossed Banking Transaction	0%		0.4% (if > 50k)		

S. PROPERTY SALE AND PURCHASE			Filer	Non-Filer	
PROPERTY	236C	Sale of Property;	1%	2%	
	236K	On Purchase of Property and person responsible for collecting payments in Installment	Up to 4 million	0%	
			More than 4 million	4%	
236W	Purchase/Transfer of Property; (Unadjustible)	3% (difference of Stamp & FBR Value)			
T. Function & Gatherings			Cities of Pakistan	Tax Rate	
FUNCTION & GATHERINGS	236D	Function & Gathering	For Islamabad, Lahore, Multan, Faisalabad, Rawalpindi, Gujranwala, Bahawalpur, Sargodha, Sahiwal, Shekhpura, Dera Gazi Khan, Karachi, Hyderabad, Sukkur, Thatta, Larkana, Mirpurkas, Nawabshah, Peshawar, Mardan, Abbottabad, Kohat, Dera Ismail Khan, Sibi, Loralai, Khuzdar, Dera Murad	5% of the Bill ad-valorem or Rs.20,000 per function whichever is higher.	
			For cities other than those mentioned above.	5% of the Bill ad-valorem or Rs.10,000 per function whichever is higher.	
U. DISTRIBUTORS, DEALERS, WHOLESALERS			Filer	Non-Filer	
DISTRIBUTORS DEALER	236G	Fertilizers	0.7%	1.4%	
		Other than Fertilizers	0.1%	0.2%	
	236H	Sales to Retailers/Wholesalers by Distributors/Dealer			
		Electronics	1%	1%	
		Others	0.5%	1%	
236HA	Sale of Certain Petroleum Products (Final)	0.5%	1%		
V. EDUCATION EXPENSES					
EDUCATION	236I	For Institutions in Pakistan			
	236R	For Institutions outside Pakistan	5%		
W. TOBACCO					
TOBACCO	236X	On the purchase value of Tobacco	5%		
X. OTHER VARIOUS WITHHOLDING SECTIONS;					
OTHERS	156B	Voluntarily Pension Scheme	3 years Average	3 years Average	
	235B	Steel Metals, Re-roller etc.	Rs.1/- per unit of Electricity		
	236F	Cable Operators	As per slab.		
	236Q	Rent of Machinery and Equipment	10%		
	236U	Premium by Insurance Companies	Non-Filer Only		
			Types of Premium		Rate
			General Insurance Premium		4%
			Life Insurance Premium if exceeding of Rs.0.3 Million per annum		1%
		Others	0%		
	236V	Extraction of Minerals	Filer	Non-Filer	
		0%	5%		
236A	Auction	10%	15%		
236O	Advance tax under this chapter shall not be collected from	<ul style="list-style-type: none"> ▪ Federal Government , Provincial Government ▪ Foreign Diplomats, Diplomatic Mission ▪ Exemption Certificate 			
236Y	On amount Remitted abroad through Credit, Debit or Prepaid Cards	1%	3%		

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