



## Tax Rates Card -Tax Year 2019

S.NO	NATURE OF PAYMENT/ TRANSACTION	TAX RATE
<b>Tax Rate applicable on income of Individuals</b>		
1	Where the Taxable Income does not exceed Rs. 400,000	0%
2	Where the Taxable Income exceeds Rs. 400,000 but does not exceed Rs. 800,000	Rs. 1,000
3	Where the Taxable Income exceeds Rs. 800,000 but does not exceed Rs. 1,200,000	Rs. 2,000
4	Where the Taxable Income exceeds Rs. 1,200,000 but does not exceed Rs. 2,400,000	5% of the amount exceeding Rs. 1,200,000
5	Where the Taxable Income exceeds Rs. 2,400,000 but does not exceed Rs. 4,800,000	Rs. 60,000 + 10% of the amount exceeding Rs. 2,400,000
6	Where the Taxable Income exceeds Rs. 4,800,000	Rs. 300,000 + 15% of the amount exceeding Rs. 4,800,000
<b>Note:</b> Where the taxable income exceeds eight hundred thousand rupees the minimum tax payable shall be two thousand rupees		
<b>Tax Rate applicable on income of Association of Persons (AOP)</b>		
1	Where the Taxable Income does not exceed Rs. 400,000	0%
2	Where the Taxable Income exceeds Rs. 400,000 but does not exceed Rs. 1,200,000	5% of the amount exceeding Rs. 400,000
3	Where the Taxable Income exceeds Rs. 1,200,000 but does not exceed Rs. 2,400,000	Rs. 40,000 + 10% of the amount exceeding Rs. 1,200,000
4	Where the Taxable Income exceeds Rs. 2,400,000 but does not exceed Rs. 3,600,000	Rs. 160,000 + 15% of the amount exceeding Rs. 2,400,000
5	Where the Taxable Income exceeds Rs. 3,600,000 but does not exceed Rs. 4,800,000	Rs. 340,000 + 20% of the amount exceeding Rs. 3,600,000
6	Where the Taxable Income exceeds Rs. 4,800,000 but does not exceed Rs. 6,000,000	Rs. 580,000 + 25% of the amount exceeding Rs. 4,800,000
7	Where the Taxable Income exceeds Rs. 6,000,000	Rs. 880,000 + 30% of the amount exceeding Rs. 6,000,000
<b>Rates of tax for companies</b>		
	Banking Companies	35%
<b>Other Companies</b>		
	Tax Year 2019	29%
	Tax Year 2020	28%
	Tax Year 2021	27%
	Tax Year 2022	26%
	Tax Year 2023 and onward	25%
<b>Rates of tax for Small companies</b>		
	Tax Year 2019	24%
	Tax Year 2020	23%
	Tax Year 2021	22%
	Tax Year 2022	21%
	Tax Year 2023 and onward	20%
<b>Rates of tax for Super Tax</b>		
	For Banking company (For TY 2019 tax shall be payable on estimate basis by 30th June 2018)	TY2018- 0% , TY2019-4%, TY2020-3%, TY2021- 2%
	Person other than banking company, having income equal to or exceeding Rs. 500 million	TY2018- 3% , TY2019-2%, TY2020-1%, TY2021- 0%
<b>Rate of Dividend Tax u/s 5</b>		
	Power project privatized by WAPDA / Company set up for power generation / Company supplying coal exclusively to power generation projects	7.5%
	From other companies	15.0%
	Dividend Received by a person from a mutual fund if amount of Dividend is upto 2.5 million	10.0%
	Dividend Received by a person from a mutual fund if amount of Dividend is more than 2.5 million	12.5%
	Dividend received from stock Fund (if dividend receipts of the fund are less than capital gains)	12.5%
	Dividend received by a company from REIT Scheme or a mutual fund other than a stock fund	15%
	Provided If Developmental REIT Scheme with the object of development and construction of residential building is setup before June 30, 2020, tax on dividend from such REIT Scheme shall be reduced by 50% for three years from the date of setting up of the said Scheme.	
<b>Rates for Profit on Debt u/s 7B</b>		
	Where profit on debt does not exceed Rs 5,000,000	10%
	Where profit on debt exceeds Rs. 5,000,000 but does not exceed Rs 25,000,000	12.5%
	Where profit on debt exceeds Rs. 25,000,000	15.0%



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<b>Rates of tax on certain Payments to Non-Residents u/s 6</b>		
	On payment of royalty or fee for technical services	15% of the gross amount
	On payment of fee for offshore digital services	5% of the gross amount
<b>Rate of Tax on Shipping or Air Transport Income of a Non-Residents u/s 7</b>		
	in case of shipping income	8% of the gross amount received or receivable
	in case of air transport income	3% of the gross amount received or receivable
<b>Rate of Tax on Income from Property of Individuals and Association of persons (AOP) U/s 15</b>		
	-Upto Rs. 200,000	NIL
	-Above Rs. 200,000 upto Rs. 600,000	5% of gross amount exceeding Rs.200,000
	-Above Rs. 600,000 upto Rs. 1,000,000	Rs. 20,000 + 10% of gross amount exceeding Rs.600,000
	-Above Rs. 1,000,000 and upto Rs. 2,000,000	Rs. 60,000 + 15% of gross amount exceeding Rs.1,000,000
	-Exceeding Rs. 2,000,000	Rs. 210,000 + 20% of gross amount exceeding Rs. 2,000,000
<b>Rate of Tax for Capital Gain on Disposal of securities u/s 37A</b>		
	Where the security was acquired before 1st July 2013	Filer: 0% Non-Filer 0%
	Where the security was acquired after 1st July 2013 holding period more than 24 months	Filer: 7.5% Non-Filer 11%
	Where the security was acquired before 1st July 2016 holding period less than 12 months	Filer: 15% Non-Filer 18%
	Where the security was acquired before 1st July 2016 holding period more than 12 but less than 24 months	Filer: 12.5% Non-Filer 16%
	Where the security was acquired after 1st July 2016	Filer: 15% Non-Filer 20%
	Future Commodity Contracts entered into by members of Mercantile Exchange	Filer: 5% Non-Filer 5%
<b>Rate of Tax for Capital Gain on Disposal of Immovable property u/s 37</b>		
	Where holding period of Immovable property is upto one year	10%
	Where holding period of Immovable property is more than one year upto two years	7.5%
	Where holding period of Immovable property is more than Two year upto three years	5.0%
	Where holding period of immovable property is more than Three years	Nil
<b>Rate of Tax on Builders u/s 7C</b>		
<b>• For Commercial Buildings</b>		
A	Karachi, Lahore Islamabad	Rs. 210/ Sq. Ft
B	Hyderabad, Sukkur, Multan, Faisalabad, Rawalpindi, gujranwala, Sahiwal, Peshawar, Mardan, Abbotabad, Quetta	Rs. 210/ Sq. Ft
C	Urban areas not specified in A and B	Rs. 210/ Sq. Ft
<b>• For Residential Buildings</b>		
		<b>Upto 750 Sq. Ft    751 to 1500 Sq. Ft    1501 Sq. Ft &amp; more</b>
A	Karachi, Lahore Islamabad	Rs. 20/Sq. Ft    Rs. 40/ Sq. Ft    Rs. 70/ Sq. Ft
B	Hyderabad, Sukkur, Multan, Faisalabad, Rawalpindi, gujranwala, Sahiwal, Peshawar, Mardan, Abbotabad, Quetta	Rs. 15/Sq. Ft    Rs. 35/ Sq. Ft    Rs. 55/ Sq. Ft
C	Urban areas not specified in A and B	Rs. 10/Sq. Ft    Rs. 25/ Sq. Ft    Rs. 35/ Sq. Ft
<b>Rate of Tax on Developers u/s 7D</b>		
<b>• For Commercial Plots</b>		
A	Karachi, Lahore Islamabad	Rs. 210/ Sq. Yd
B	Hyderabad, Sukkur, Multan, Faisalabad, Rawalpindi, gujranwala, Sahiwal, Peshawar, Mardan, Abbotabad, Quetta	Rs. 210/ Sq. Yd
C	Urban areas not specified in A and B	Rs. 210/ Sq. Yd
<b>• For Residential Plots</b>		
		<b>Upto 120 Sq. Yd    121 to 200 Sq. Yd    201 Sq. Yd &amp; more</b>
A	Karachi, Lahore Islamabad	Rs. 20/Sq. Yd    Rs. 40/ Sq. Yd    Rs. 70/ Sq. Yd
B	Hyderabad, Sukkur, Multan, Faisalabad, Rawalpindi, gujranwala, Sahiwal, Peshawar, Mardan, Abbotabad, Quetta	Rs. 15/Sq. Yd    Rs. 35/ Sq. Yd    Rs. 55/ Sq. Yd
C	Urban areas not specified in A and B	Rs. 10/Sq. Yd    Rs. 25/ Sq. Yd    Rs. 35/ Sq. Yd
<b>Rate of Minimum Tax u/s 113</b>		
1	Oil marketing companies, Oil refineries, Sui Southern Gas Company Limited and Sui Northern Gas Pipelines Limited (for the cases where annual turnover exceeds rupees one billion.)	0.5%
2	<b>Pakistani Airlines, Poultry industry</b> including poultry breeding, broiler production, egg production and poultry feed production and <b>Dealers or distributor of fertilizers</b>	0.2%
3	<b>Distributors</b> of pharmaceutical products, fast moving consumer goods and cigarettes, <b>Petroleum</b> agents and Petroleum agents and distributors who are registered under the Sales Tax Act, 1990, <b>Rice</b> mills and dealers; and <b>Flour</b> mills.	0.25%
4	Motorcycle dealers registered under the Sales Tax Act, 1990.	1.25%
	In all other cases.	1.25%



## Withholding/Advance Tax Rates Card -Tax Year 2019

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<b>Section 148 -Imports</b>		
1	i) Industrial undertaking importing remelttable steel (PCT Heading 72.04) and directly reduced iron for its own use ii) Persons importing potassic fertilizers in pursuance of conomic Coordination Committee of the cabinet's decision No. ECC-155/12/2004 dated the 9th December, 2004 iii) Persons importing urea iv) Manufacturers covered under Notification No. S.R.O. 1125(I)/2011 dated the 31st December, 2011 v) Persons importing Gold vi) Persons importing Cotton vii) Persons importing LNG	Filer: 1% Non-Filer: 1.5% Filer: 1% Non-Filer: 1.5%
2	Persons importing pulses	Filer: 2% Non-Filer: 3%
3	Commercial importers covered under Notification No. S.R.O. 1125(I)/2011 dated the 31st December, 2011	Filer: 3% Non-Filer: 4.5%
3A	Persons importing Coal	Filer: 4% Non-Filer: 6%
4	Ship breakers on import of ships	Filer: 4.5% Non-Filer: 6.5%
5	Industrial undertakings not covered under S. Nos. 1 to 4	Filer: 5.5% Non-Filer: 8%
6	Companies not covered under S. Nos. 1 to 5	Filer: 5.5% Non-Filer: 8%
7	Persons not covered under S. Nos. 1 to 6	Filer: 6% Non-Filer: 9%
8	Industrial undertaking being filer importing plastic raw material (PCT 3901, 3902)	1.75%
9	Commercial importers being filer importing plastic raw material (PCT 3901, 3902)	4.50%
<b>Section 149 -Directorship Fee</b>		<b>20%</b>
<b>Section 150 -Dividend</b>		
	Power project privatized by WAPDA / Company set up for power generation / Company supplying coal exclusively to power generation projects Dividend Received by a person from a mutual fund Other companies Remittance of after tax profit by branch other than branch of E&P companies subject to treaty provisions if applicable <b>Collective investment scheme, REIT Scheme or a mutual fund:</b> • Stock Fund • Money market Fund, Income Fund, REIT Scheme or any other fund: o By an individual or an AOP dividend not more than 2.5 million o By an individual or an AOP o By an individual From REIT Scheme o By a company	Filer: 7.5% Non-Filer: 7.5% Filer: 15% Non-Filer: 20% Filer: 15% Non-Filer: 20% Filer: 12.5% Non-Filer: 12.5% 10% Filer: 12.5% Non-Filer: 15% 7.5% Filer: 15% Non-Filer: 15%
<b>Section 151 -Profit on Debt</b>		
	Profit of debt	Filer: 10% Non-Filer: 17.5% (Rate for Non-filer will be 10% upto profit amount of Rs. 500,000)
<b>Section 152 -Payment to Non-Resident</b>		
	- Royalty, fee for technical services to non resident - Payment to non-resident for construction, services or advertisement contract - Payment to non-resident for advertisement services relaying from outside Pakistan - Payment of insurance Premium or re-insurance Premium - All other payment to non- resident. - Payment to PE of Non- resident <b>Sales of goods.</b> -Companies -Other Taxpayers <b>Rendergin of services</b> Transport services All other services -Companies -Other Taxpayers <b>Execution of contracts</b> -Companies -Other Taxpayers -Sportspersons	15% of the gross amount paid Filer: 7% of gross amount Non Filer: 13% of gross amount 10% of gross amount 5% of gross amount 20% of the gross amount paid Filer: 4% Non-Filer: 7% Filer: 4.5% Non-Filer: 7.75% 2% of the gross amount Filer: 8% Non-Filer: 14% Filer: 10% Non-Filer: 17.5% Filer: 7% Non-Filer: 13% Filer: 7% Non-Filer: 13% 10% of the gross amount



## Withholding/Advance Tax Rates Card -Tax Year 2019

S.NO	NATURE OF PAYMENT/ TRANSACTION	TAX RATE
<b>Section 153 -Payment of goods, services and execution of contracts</b>		
	<b>Sale of Goods</b> Sale of rice, cotton seed or edible oil.	1.5% of the gross amount
	Supplies made by distributors of fast moving consumer goods -Companies -Other Taxpayers	2% of the gross amount 2.5% of the gross amount
	Sale of any other goods. -Companies -Other Taxpayers	Filer: 4% Non-Filer: 8% Filer: 4.5% Non-Filer: 9%
	<b>Rendergin of services</b> Transport services Export oriented services All other services -Companies -Other Taxpayers	2% of the gross amount 1% of the gross amount Filer: 8% Non-Filer: 14.5% Filer: 10% Non-Filer: 17.5%
	Electronic and Print Media Services	Filer: 1.5% Non-Filer: 12% for companies 15% for other Taxpayers
	<b>Execution of contracts</b> -Companies -Other Taxpayers -Sportspersons	Filer: 7% Non-Filer: 14% Filer: 7.5% Non-Filer: 15% 10% of the gross amount
<b>Section 154 -Exports</b>		
	Export proceeds realization	1% of the proceeds of export
	Realization of commission due to an indenting agent.	5% of the commission due
	Realization of a sale of goods to an exporter under an inland back -to-back L/C, Export of goods by an Industrial undertaking located in EPZ, Making payment for a firm contract to an indirect export and Clearing of goods exported.	1% of the proceeds of export
<b>Section 155 -Property</b>		
	Individual and AOP -Upto Rs. 200,000 -Above Rs. 200,000 upto Rs. 600,000 -Above Rs. 600,000 upto Rs. 1,000,000 -Above Rs. 1,000,000 and upto Rs. 2,000,000 -Exceeding Rs. 2,000,000	NIL 5% of gross amount exceeding Rs.200,000 Rs. 20,000 + 10% of gross amount exceeding Rs.600,000 Rs. 60,000 + 15% of gross amount exceeding Rs.1,000,000 Rs. 210,000 + 20% of gross amount exceeding Rs. 2,000,000
	Company	Filer: 15% Non-Filer: 17.5%
<b>Section 156 &amp; 156A -Prize and commission of petroleum products</b>		
	Prizes on prize bonds or cross-word puzzle	Filer: 15% of gross amount Non-Filer: 25% of gross amount
	Winning from a raffle, lottery, quiz, prize offered by companies for sale promotion	20% of gross amount
	Sale of petroleum products to petrol pump operators	Filer: 12% Non-Filer: 17.5%
<b>Section 231-Cash withdrawl from bank</b>		
231 A	Cash with drawal from bank exceeding fifty thousands rupee	Filer: 0.3% Non-Filer: 0.6%
231 AA	Banking Transactions against cash: i) Sale against cash of any instrument, including DD, PO, CDR, STDR, SDR, or any other bearer instrument, or on receipt of cash on cancellation of these instruments. ii) Transfer of any sum against cash through online transfer, TT, mail transfer or any other electronic mode.	Filer: 0.3% Non-Filer: 0.6%
<b>Section 231 B-Purchase of motor vehicle</b>		
	upto 850 cc	Filer Rs. 7,500 Non-Filer Rs. 10,000
	851cc -- 1000 cc	Filer Rs. 15,000 Non-Filer Rs. 25,000
	1001 cc -- 1300 cc	Filer Rs. 25,000 Non-Filer Rs. 40,000
	1301 cc -- 1600 cc	Filer Rs. 50,000 Non-Filer Rs. 100,000
	1601 cc -- 1800 cc	Filer Rs. 75,000 Non-Filer Rs. 150,000
	1801 cc -- 2000 cc	Filer Rs. 100,000 Non-Filer Rs. 200,000
	2001 cc -- 2500 cc	Filer Rs. 150,000 Non-Filer Rs. 300,000
	2501 cc -- 3000 cc	Filer Rs. 200,000 Non-Filer Rs. 400,000
	Above 3000 cc	Filer Rs. 250,000 Non-Filer Rs. 450,000



## Withholding/Advance Tax Rates Card -Tax Year 2019

S.NO	NATURE OF PAYMENT/ TRANSACTION	TAX RATE
<b>Section 231 B-Transfer of motor vehicle</b>		
	upto 850 cc	Filer Rs. 0 Non-Filer Rs. 5,000
	851cc -- 1000 cc	Filer Rs. 5,000 Non-Filer Rs. 15,000
	1001 cc -- 1300 cc	Filer Rs. 7,500 Non-Filer Rs. 25,000
	1301 cc -- 1600 cc	Filer Rs. 12,500 Non-Filer Rs. 65,000
	1601 cc -- 1800 cc	Filer Rs. 18,750 Non-Filer Rs. 100,000
	1801 cc -- 2000 cc	Filer Rs. 25,000 Non-Filer Rs. 135,000
	2001 cc -- 2500 cc	Filer Rs. 37,500 Non-Filer Rs. 200,000
	2501 cc -- 3000 cc	Filer Rs. 50,000 Non-Filer Rs. 270,000
	Above 3000 cc	Filer Rs. 62,500 Non-Filer Rs. 300,000
	Note: In case of transfer of registration or ownership of a private motor vehicle the rate of collection of advance tax shall be reduced by 10% for each year from the date of first registration.	
	Advance tax collected by leasing companies, banks, DFIs, Modaraba	Non-Filers 4%
<b>Section 233 -Brokerage &amp; commission</b>		
	Brokerage & commission <ul style="list-style-type: none"> <li>•Advertising Agents</li> <li>•Life Insurance agents where commission received is less than Rs. 0.5 million per annum</li> <li>•Others</li> </ul>	Filer: 10% Non-Filer: 15% Filer: 8% Non-Filer: 16% Filer: 12% Non-Filer: 15%
	<b>Income of Member of stock exchange from:</b> a) Commission on purchase of shares b) Commission on sale of shares	0.02% of purchase value 0.02% of sale value
<b>Section 234 -collection of tax at the time of collection motor vehicle tax</b>		
	Motor vehicles: - Goods transport vehicles with registered laden weight:  - Vehicle with laden weight of 8120 Kgs or more, tax after ten (10) years from first registration in Pakistan  Passenger transport vehicles <b>plying for hire</b> with registered seating capacity of: a) 4 to 9 persons b) 10 to 19 persons c) 20 and above  Private motor vehicles with engine capacity of: a) upto 1000 cc b) 1000cc to 1199 cc c) 1200cc to 1299 cc d) 1300cc to 1499 cc e) 1300cc to 1599 cc f) 1600cc to 1999 cc g) 2000 cc and above  <b>Where Motor Vehicle Tax is collected in lump sum</b> a) upto 1000 cc b) 1000cc to 1199 cc c) 1200cc to 1299 cc d) 1300cc to 1499 cc e) 1300cc to 1599 cc f) 1600cc to 1999 cc g) 2000 cc and above	Filer: Rs. 2.5 per kg of laden Weight Non-Filer: Rs. 4 per kg of laden Weight  Rs. 1,200  (Per seat Per Annum) Filer: Rs. 50 Non-Filer: Rs. 100 Filer: Rs. 100 Non-Filer: Rs. 200 Filer: Rs. 300 Non-Filer: Rs. 500  (Per Annum) Filer Rs. 800 Non-Filer Rs. 1,200 Filer Rs. 1,500 Non-Filer Rs. 4,000 Filer Rs. 1,750 Non-Filer Rs. 5,000 Filer Rs. 2,500 Non-Filer Rs. 7,500 Filer Rs. 3,750 Non-Filer Rs. 12,000 Filer Rs. 4,500 Non-Filer Rs. 15,000 Filer Rs. 10,000 Non-Filer Rs. 30,000  (Per Annum) Filer Rs. 10,000 Non-Filer Rs. 10,000 Filer Rs. 18,000 Non-Filer Rs. 36,000 Filer Rs. 20,000 Non-Filer Rs. 40,000 Filer Rs. 30,000 Non-Filer Rs. 60,000 Filer Rs. 45,000 Non-Filer Rs. 90,000 Filer Rs. 60,000 Non-Filer Rs. 120,000 Filer Rs. 120,000 Non-Filer Rs. 240,000
234 A	Sale of gas to CNG stations	Filer 4% Non-Filer 6% of the gas consumption charges
<b>Section 235 -Electricity Consumption</b>		
235	Electricity commercial and industrial consumer with amount of bill: a) Upto Rs. 400 b) Rs. 401 to Rs. 600 c) Rs. 601 to Rs. 800 d) Rs. 801 to Rs. 1000 e) Rs. 1001 to Rs. 1500 f) Rs. 1501 to Rs. 3000 g) Rs. 3001 to Rs. 4500 h) Rs. 4501 to Rs. 6000 i) Rs. 6001 to Rs. 10000 j) Rs. 10001 to Rs. 15000 k) Rs. 15001 to Rs. 20000 l) Exceeding Rs. 20000	Rs. 0 Rs. 80 Rs. 100 Rs. 160 Rs. 300 Rs. 350 Rs. 450 Rs. 500 Rs. 650 Rs. 1,000 Rs. 1,500 i) 12% for commercial consumers; ii) 5% for industrial consumers;
235 A	Advance tax on domestic electricity consumption - Monthly bill is less than Rs. 75,000 - Monthly bill is Rs. 75,000 or more	0% of the amount of fee 7.5% of the amount of fee



## Withholding/Advance Tax Rates Card -Tax Year 2019

S.NO	NATURE OF PAYMENT/ TRANSACTION	TAX RATE
<b>Section 236 -Telephone Users and advance tax collection</b>		
236	Telephone where the monthly bill exceed Rs. 1,000 Internet, Mobile & prepaid cards	10 % of the exceeding amount of bill 12.5 % of amount of bill or price of internet prepaid card or prepaid telephone card or sale of units through any electronic medium or whatever from
236 A	<b>Sale by public auction of</b> any property or goods including confiscated or attached	Filer 10 Non-filer 15% of the gross sale price.
236 B	<b>Purchase of domestic air ticket</b>	5% of the gross amount of air ticket
236 C	<b>Advnace tax on transfer or sles of immoalbe property</b>	Filer 1% Non-Filer 2%
236 D	<b>Advnace tax on functions and gatherings</b> For Islamabad, Lahore, Multan, Faisalabad, Rawalpindi, Gujranwala, Bahawalpur, Sargodha, Sahiwal, Shekhurpura, Dera Ghazi Khan, Karachi, Hyderabad, Sukkur, Thatta, Larkana, Mirpur Khas, Nawabshah, Peshawar, Mardan, Abbottabad, Kohat, Dera Ismail Khan, Quetta, Sibi, Loralai, Khuzdar, Dera Murad Jamali and Turbat.  For cities other than those mentioned above;	5% of the gross amount of bill  5% of the bill ad valorem or Rs. 20,000 per function, whichever is higher  5% of the bill ad valorem or Rs. 10,000 per function, whichever is higher
236 F	<b>Advance Tax on Cable Operators and other Electronic</b> -From IPTV, FM Radio, MMDS, Mobile TV, Mobile Audio, Satellite TV Channel and Landing Rights -From Cable Operators -From TV channels on which foreign TV drama or a play in any language, other than englisg is screened or viewed	20% of permission fee or renewal fee Various rates as per license category defined in Pemral Rules 50% of permission fee or renewal fee
236 G	<b>Advnace tax on sale to distributors, dealers or wholesalers</b> -Fertilzers -Other than Fertilzers	Filer 0.7% Non-Filer 1.4% Filer 0.1% Non-Filer 0.2%
236 H	<b>Advnace tax on sale to retailers</b> Electronics Others	1% of the gross amount of sales Filer 0.5% Non-filers 1%
236 HA	<b>Advnace tax on Petrol Pump or distributor not allowed commission or discount</b>	Filer 0.5% Non-filers 1% of ex-depot sales price
236 I	<b>Advnace tax by eductaion institutions</b>	5% of the amount of fee
236 J	<b>Advnace tax on dealers, commission agents and arhatis, etc</b> -Group or class A: -Group or class B: -Group or class C or any other category	Amount of tax per annum Rs. 10,000 Rs. 7,500 Rs. 5,000
236 K	<b>Advnace tax on purchase of immoalbe property</b> -Where value of Immoveable property is upto three million -Where value of Immoveable property is more than three million	0% Filer 2% Non-Filer 4% * Provisio needs to be re-considered <b>-Economy 0 -First/Executive class Rs. 16,000 Others excluding economy Rs. 12,000</b>
236 L	<b>Advnace tax on international air ticket</b>	
236 M	<b>Advnace tax on Bonus Shares issued by Listed Companies</b>	5% of the Bonus shares issued
236 N	<b>Advnace tax on Bonus Shares issued by Un-Listed Companies</b>	5% of the Bonus shares issued
236 P	<b>Banking Transactions otherwise than through cash:</b>	Filer 0% Non-Filer 0.4%
236 Q	<b>Right to use machinery and equipment</b>	10% of the amount of payment
236 R	<b>Education related expenses remitted abroad</b>	5% of the amount of total education related expenses
236 S	<b>Dividend in specie</b> Distributed by purchaser of power project privitised by WAPDA and company set up for power generation Dividend payment by other companies Remittance of after tax profit by branch other than branch of E&P companies subject to treaty provisions if applicable <b>Collective investment scheme, REIT Scheme or a mutual fund:</b> • Stock Fund • <b>Money market Fund, Income Fund or any other fund:</b> o By an individual or an AOP dividend not more than 2.5 million o By an individual or an AOP o By a company	7.50% Filer 15% Non-Filer 20% Filer: 15% Non-Filer: 20% Filer: 12.5% Non-Filer: 12.5% 10% Filer: 12.5% Non-Filer: 15% Filer: 25% Non-Filer: 25%
236 U	<b>Advance Tax on Insurance Premium</b> -General Insurance Premium -Life Insurance premium if exceeding Rs. 0.3 million per anum -Others	Filer 0% Non-Filer: 4% Filer 0% Non-Filer: 1% 0%
236 V	<b>Advance Tax on extraction of minerals</b>	Filer: Nil Non-Filer: 5%
236 X	<b>Advance Tax on Tobacco</b>	5% of purchase value of Tobacco
236 Y	<b>Advance Tax on amount remitted abroad through credit/debit or prepaid cards</b>	Filer: 1% Non-Filer: 3%