



# Azeem Ahmed & Associates (Pvt.) Limited

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		SECTION	PAYMENT/ TRANSACTION	WITHHOLDING TAX RATES					
<b>A. IMPORTS</b>				INDIVIDUAL & AOPs (MANUFACTURERS)		INDIVIDUAL & AOPs (NON- MANUFACTURERS)		COMPANIES (MANUFACTURERS OR NOT)	
IMPORTS	148	IMPORTS (MINIMUM TAX)	Filer	Non-Filer	Filer	Non-Filer	Filer	Non-Filer	
			5.5%	8%	6%	9%	5.5%	8%	
			<b>B. INDIVIDUAL</b>						SLAB RATES
INDIVIDUAL		SALARIED	Slab		Rate on Exceeding Amount		Fixed Tax		
			Up to 400,000		0%		-		
			400,001 to 800,000		0%		1,000		
			800,001 to 1,200,000		0%		2,000		
			1,200,001 to 2,400,000		5%		-		
			2,400,001 to 4,800,000		10%		60,000		
			4,800,001 and above		15%		300,000		



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B. AOP			SLAB RATES		
AOP		NON-SALARIED	Slab	Rate on Exceeding Amount	Fixed Tax
			Upto 400,000	0%	-
			400,001 to 1200,000	5%	-
			1200,001 to 2400,000	10%	40,000
			2400,001 to 3600,000	15%	160,000
			3600,001 to 4800,000	20%	340,000
			4,800,001 to 6,000,000	25%	580,000
			6,000,001 and above	30%	880,000



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C. DIVIDEND			INDIVIDUAL		COMPANIES		
DIVIDEND	150	Cash Dividend	Filer	Non-Filer	Filer	Non-Filer	
			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 Special Dividend		15%	20%		



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D. INTEREST			Filer	Non-Filer
INTEREST	151	Interest	10%	17.5% (if > 500,000/-p.a)
	151(1)(a)	Interest on National Saving Scheme (NSS)		
	151(1)(b)	Interest on Bank Account		
	151(1)(c)	Interest on Federal Government, Provincial Government & Local Government Bonds		
	151(1)(d)	Interest on Company Loans		



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## E. NON RESIDENT

NON-RESIDENT	152(1)	Royalty or Fee for Technical	15%				
	152 (1A)	Construction Contract	Filer		Non-Filer		
		Construction Services	7%		13%		
		Advertisement by TV Satellite					
	152 (1AAA)	Media Person Advertisement	10%				
	152 (1)(c)	Fee for Offshore Digital	5%				
	152 (2A)	(a)	Supply of Goods	Companies		IND./AOP	
				Filer	Non-Filer	Filer	Non-Filer
		(a)		4%	7%	4.5%	7.75%
		(b)	Services	8%	14%	10%	17.5%
		(c)	Contract	7%	13%	7%	13%
	Sportsman		10%				
	152A	Foreign Produced Commercial	20%				



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F. GOODS, SERVICES & CONTRACTS			Companies		IND./AOP	
GOODS, SERVICES & CONTRACTS			Filer	Non-Filer	Filer	Non-Filer
	153(1)(a)	Rice Cotton Seed Oil, Edible Oils	1.5%			
		Other Goods (if the Supplies more than 75,000 per annum)	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 annum)	8%	14.5%	10%	17.5%
		Transport Services	2%			
		Electronic and Print Media Advertising Services	1.5%	12%	1.5%	15%
	153(1)(c)	Contracts (if the Contract more than 10,000 per annum)	7%	14%	7.5%	15%
		Sportsman	10%			
	153(2)	Stitching, Dying, Printing, Embroidery etc.	1%			



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G. EXPORTS			Filer		Non-Filer		
EXPORTS	154	Exports			1%		
	154(1)	Exports of Goods			1%		
	154(2)	Exports Commission			5%		
	154(3)	Inland Bank to Bank Letter of Credit			1%		
	154(3)(3A)	Exports Processing Zone			1%		
	154(3)(3B)	Indirect Exporter, SPO			1%		
H. RENT			Companies		IND./AOP		
RENT	155	Rent (On Goods Rental Payment)	Filer	Non-Filer	Slabs	Rate on Exceeding	Fixe 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



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I. PRIZE AND WINNINGS			Companies/IND./AOP		
PRIZE & WINNINGS	156	Prize Bonds	Filer	Non-Filer	
				15%	25%
		Prize, Winning, Lottery, Raffles	20%		
J. PETROL AND CNG			Companies		
PETROL AND CNG	156A	Petrol & Petroleum Products	Filer	Non-Filer	
			12%	17.5%	
	234A	CNG Station	4%	6%	
K. 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% (if.50k/day)	0.6% (if>525/day)	
	236P	Crosses Bank Transaction	0%	0.4% (if>50K)	





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L. PURCHASE OF MOTOR VEHICLES			ENGINE CAPACITY	Filer	Non-Filer
PURCHASE OF MOTOR VEHICLES	231B(1A)	Any Motor Vehicle	Any Motor Vehicle	-	4%
	231B(1) & (3)	On Registration by Excise & Taxation Dept. & On Sale by Manufacturer (Car or Jeep)	Up tp 850cc	7,500	10,000
			851cc to 1000cc	15,000	25,000
			1001cc to 1300cc	25,000	40,000
			1301cc to 1600cc	50,000	100,000
			1601cc to 1800cc	75,000	150,000
			1801cc to 2000cc	100,000	200,000
			2001cc to 2500cc	150,000	300,000
			2501cc to 3000cc	200,000	400,000
			Above 3000cc	250,000	450,000
	231B(2)	Transfer or Ownership (Tax rate shall be reduced by 10% each year from the date of 1st registration)	ENGINE CAPACITY	Filer	Non-Filer
			Up tp 850cc	-	5,000
			851cc to 1000cc	5,000	15,000
			1001cc to 1300cc	7,500	25,000
			1301cc to 1600cc	12,500	65,000
			1601cc to 1800cc	18,750	100,000
			1801cc to 2000cc	25,000	135,000
			2001cc to 2500cc	37,500	200,000
			2501cc to 3000cc	50,000	270,000
			Above 3000cc	62,500	300,000
	234	Private Motor Vehicle	ENGINE CAPACITY	Filer	Non-Filer
			Up tp 1000cc	800	1,200
			1001cc to 1199cc	1,500	4,000
			1200cc to 1299cc	1,750	5,000
			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	



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M. BROKERAGE AND COMMISSION			Companies		
BROKERAGE AND COMMISSION	233	Advertising Agents	Filer	Non-Filer	
			10%	15%	
		Life Insurance Agents (if < 0.5 million)	8%	16%	
		Other Commissions	12%	15%	
	236J	Commission Agents (Fruits & Vegetables) and Arhatis	Group	Amount of Tax (p.a)	
			Group or Class A	10,000	
			Group or Class B	7,500	
Group or Class C			5,000		
Any Other Category			5,000		
N. SHARES SALE & PURCHASE			Filer	Non-Filer	
SHARES	233A	Collection by Pakistan Stock Exchange (Adjustable)	Purchase of Shares	0.02% of Purchase	
			Sale of Shares	0.02% of Sale Value	
	236P	Collection by NCCPL	10%		



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O. ELECTRICITY (ON GROSS)				
ELECTRICITY	235	Commercial	12%	
		Industrial	Not <75,000	0%
	235A	Domestic	Exceeding 75,000	7.5%
P. PHONE & INTERNET				
PHONE INTERNET	236	Telephone Bill	12%	
		Internet Bills		
		Phone Cards		
Q. AIR TICKETS			Companies/IND./AOP	
AIR TICKET	236B	<b>Domestic Air Tickets</b> (Except Baluchistan Coastal Belt, Azad Jammu Kashmir, FATA Gilgit, Baltistan and	5%	
		<b>International Air Tickets</b>		
	236L	First/Executive Class	16,000/- Per Person	
		Others Excluding Economy	12,000/- Per Person	
	Economy	0		



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R. 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 million	0%	
			More than 4 million	2%	4%
	236W	Purchase/Transfer of Property; (Non-adjustable)	3% (difference of Stamp & FBR Value)		



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S. FUNCTION & GATHERINGS		CITIES OF PAKISTAN		Tax Rate
FUNCTION & GATHERINGS	236D	Fuction & Gathering	For Islamabad, Lahore, Multan, Faisalabad, Rawalpindi, Sahiwal, Shekhupura, Dera Gazi Khan, Karachi, Hyderabad, Sukkur, Thatta, Larkana, Mirpurkhas, Nawabshah, Peshawar, Mardan, Abbottabad, Kohat, Dera Ismail Khan, Sibi, Loralai, Khuzdar, Dera Murad	5% of the Bill advalorem or Rs.20,000 per function whichever is higher
			For cities other than those mentioned above.	5% of the Bill ad-alorem or Rs.10,000 per function whichever is higher



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T. 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%
		Other	0.5%	1%
	236HA	Sale of Certain Petroleum Products (Un-adjustable)	0.5%	1%
U. EDUCATION EXPENSE				
EDUC-ATION	236I	For Insitution in Pakistan		5%
	236R	For Institution outside Pakistan		
U. EDUCATION EXPENSE				
TOBA-CCO	236X	On the purchase value of Tobacco		5%



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## W. OTHER VARIOUS WITHHOLDING SECTION;

		3 years Average	3 years Average	
OTHERS	156B	Voluntarily Pension Scheme		
	235B	Steel Metals, Re-roller etc.	Rs.1/- per unit of Electricity	
	236F	Cable Operators	As per slab	
	236Q	Rent of Machinery & Equipment	10%	
	236U	Premium by Insurance Companies	<b>Non-Filer Only</b>	
			<b>Types of Premium</b>	
			General Insurance Premium	4%
			Life Insurance Premium if exceeding of	1%
	236V	Extraction of Minerals	Crop Loan Insurance Scheme (CLIS), Live Stock Insurance Scheme (LIS) & Other	0%
			<b>Filer</b>	
	236A	Auction	0%	5%
			10%	15%
236O	Advance tax under this chapter shall not be collected from	▪ Federal Government, Provincial Government		
		▪ Foreign Diplomats, Diplomatic Mission		
		▪ Exemption Certificates		
236Y	Any amount Remitted outside Pakistan through Credit, Debit or Prepaid Cards	1%	3%	