

# **WITHHOLDING TAX RATES**

## **FINANCE ACT 2023**

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# WITHHOLDING TAX RATES

# WITHHOLDING TAX RATES 2023 - 24

## IMPORTS - SECTION 148

| Sub-section and Description   | Rates for Persons    |                       |
|---|----------------------|-----------------------|
|   | Appearing on ATL     | Not appearing on ATL  |
| Goods falling in Part - I, 12 <sup>th</sup> Schedule                            | 1%                   | 2%                    |
| Goods falling in Part - II, 12 <sup>th</sup> Schedule                           | 2%                   | 4%                    |
| Goods falling in Part - II, 12 <sup>th</sup> Schedule, Commercial Importer      | 3.5%                 | 7%                    |
| Goods falling in Part - III, 12 <sup>th</sup> Schedule                          | 5.5%                 | 11%                   |
| Goods falling in Part - III, 12 <sup>th</sup> Schedule (if commercial importer) | 6%                   | 12%                   |
| Proviso 1(a) Manufacturers falling in SRO 1125(I)/2011 of 31.12.11              | 1%                   | 2%                    |
| Proviso 1(b) Pharma Products  | 4%                   | 8%                    |
| Proviso 1(c) CKD Kits for EVs   | 1%                   | 2%                    |
| Proviso 2 rates for mobile phones PCT 8517.1219                                 | Rs. 70 to Rs. 11,500 | Rs. 140 to Rs. 23,000 |
| Proviso 2 rates for mobile phones PCT 8517.1211                                 | Rs. 0 to Rs. 5,200   | Rs. 0 to Rs. 10,400   |

## SALARIES - SECTION 149

**Sub-section and Description** - Every person responsible for paying Salary to an employee shall deduct tax from the amount paid as per the following schedule:

| S. No. | Taxable Income   | Rate of Tax   |
|--------|--|---|
| 1.     | Where taxable income does not exceed Rs. 600,000                             | -   |
| 2.     | Where taxable income exceeds Rs. 600,000 but does not exceed Rs. 1,200,000   | 2.5% of the amount exceeding Rs. 600,000                  |
| 3.     | Where taxable income exceeds Rs. 1,200,000 but does not exceed Rs. 2,400,000 | Rs. 15,000 + 12.5% of the amount exceeding Rs. 1,200,000  |
| 4.     | Where taxable income exceeds Rs. 2,400,000 but does not exceed Rs. 3,600,000 | Rs. 165,000 + 22.5% of the amount exceeding Rs. 2,400,000 |
| 5.     | Where taxable income exceeds Rs. 3,600,000 but does not exceed Rs. 6,000,000 | Rs. 435,000 + 27.5% of the amount exceeding Rs. 3,600,000 |
| 6.     | Where taxable income exceeds Rs. 6,000,000                                   | Rs. 1,095,000 + 35% of the amount exceeding Rs. 6,000,000 |

**Persons not appearing on ATL** - There is no change in rate of tax in case of persons not appearing on ATL.

## DIVIDEND - SECTION 150

| <b>Sub-section and Description</b>   | <b>Rates for Persons</b> |                             |
|--|--------------------------|-----------------------------|
|  | <b>Appearing on ATL</b>  | <b>Not appearing on ATL</b> |
| (a) Paid by Independent Power Purchasers (IPPs) where such dividend is pass through item   | 7.5%                     | 15%                         |
| (b) Mutual funds, Real Estate Investment Trust (REIT) and cases other than (a), (c) and (d)  | 15%                      | 30%                         |
| (c) Dividend received by a REIT scheme from Special Purpose Vehicle  | 0%                       | 0%                          |
| (c) Dividend received by others from Special Purpose Vehicle as defined under the Real Estate Investment Trust Regulations, 2015   | 35%                      | 70%                         |
| (d) A company where no tax is payable by such company, due to exemption of income or carry forward of business losses under Part VIII Chapter III or claim of tax credits under Part X of Chapter III. | 25%                      | 50%                         |

## PROFIT ON DEBT - SECTION 151

| <b>Sub-section and Description</b>  | <b>Rates for Persons</b> |                             |
|---|--------------------------|-----------------------------|
|   | <b>Appearing on ATL</b>  | <b>Not appearing on ATL</b> |
| Profit on debt falling under clause (a), (b), (c), or (d) of sub-section (1)  | 15%                      | 30%                         |
| Profit on Debt on Sukuk by SPV or a company under sub-section (1A) – <b>Company</b>                                       | 25%                      | 50%                         |
| Profit on Debt on Sukuk by SPV or a company under sub-section (1A) – <b>Individual, AoP return is above Rs. 1 million</b> | 12.5%                    | 25%                         |
| Profit on Debt on Sukuk by SPV or a company under sub-section (1A) – <b>Individual, AoP return is below Rs. 1 million</b> | 10%                      | 20%                         |

## PAYMENT TO NON RESIDENTS - SECTION 152

| Sub-section and Description   | Rates for Persons |                      |
|---|-------------------|----------------------|
|   | Appearing on ATL  | Not appearing on ATL |
| Section 152 (1)<br>Royalty or Fee for Technical Services  | 15%               | 15%                  |
| Section 152 (1A)<br>Construction services or advertisement by TV Satellite Channels   | 7%                | 7%                   |
| Section 152 (1AA)<br>Insurance premium or re-insurance premium  | 5%                | 5%                   |
| Section 152 (1AAA)<br>Advertisement services relaying from outside Pakistan   | 10%               | 10%                  |
| Section 152 (1BA)<br>Foreign produced commercial  | 20%               | 20%                  |
| Section 152 (1C)<br>Fee for offshore digital services   | 10%               | 10%                  |
| Section 152 (1D)<br>Capital gain on disposal of debt instruments & Government securities  | 10%               | 10%                  |
| Section 152 (1DA)<br>Capital gain on disposal of debt instruments & Government securities   | 10%               | 10%                  |
| Section 152 (1DB)<br>a. In case the Sukuk holder is a <b>Company</b>  | 25%               | 25%                  |
| Section 152 (1DB)<br>b. In case the Sukuk holder is an <b>individual or an association of persons, if the return on investment is more than Rs. 1 million</b> | 12.5%             | 12.5%                |
| Section 152 (1DB)<br>c. In case the Sukuk holder is an <b>individual or an association of persons, if the return on investment is below Rs. 1 million</b>     | 10%               | 10%                  |
| Section 152 (2)   | 20%               | 20%                  |

| Sub-section and Description   | Rates for Persons |                      |
|---|-------------------|----------------------|
|   | Appearing on ATL  | Not appearing on ATL |
| Other case not covered by Section 152   |                   |                      |
| Section 152 (2A) (a) – sale of goods – In case of Company                             | 5%                | 10%                  |
| Section 152 (2A) (a) – sale of goods - Other than Company                             | 5.5%              | 11%                  |
| Section 152 (2A) (b) – Rendering or Providing of specified Services <b>[Note # 1]</b> | 4%                | 8%                   |
| Section 152 (2A) (b) – Rendering or Providing of Services - Company cases             | 9%                | 18%                  |
| Section 152 (2A) (b) – Rendering or Providing of Services - Other than Company cases  | 11%               | 22%                  |
| Section 152 (2A) (c) – Sports Person  | 10%               | 20%                  |
| Section 152 (2A) (c) – Execution of contracts – Other than Sports Persons             | 8%                | 16%                  |

**[Note # 1]**

|                               |  |   |
|-------------------------------|--|---|
| transport services            | software development services                                  | inspection, certification, testing and training services                                      |
| freight forwarding services   | IT services and IT enabled services as defined in section 2    | security guard services   |
| air cargo services            | tracking services  | Oil field services  |
| courier services              | advertising services (other than by print or electronic media) | car rental services   |
| manpower outsourcing services | share registrar services                                       | building maintenance services   |
| hotel services                | engineering services including architectural services          | services rendered by Pakistan Stock Exchange Limited and Pakistan Mercantile Exchange Limited |



## PAYMENT FOR GOODS AND SERVICES, AND CONTRACTS - SECTION 153

| Sub-section and Description  | Rates for Persons |                      |
|--|-------------------|----------------------|
|  | Appearing on ATL  | Not appearing on ATL |
| Section 153 (1)(a) in case of sale of rice, cotton seed or edible oils         | 1.5%              | 3%                   |
| Section 153 (1)(a) in case of sale of goods – Company                          | 5%                | 10%                  |
| Section 153 (1)(a) in case of sale of goods - Any other case                   | 5.5%              | 11%                  |
| Section 153 (1)(b) in case of specified services <b>[Note # 1]</b>             | 4%                | 8%                   |
| Section 153 (1)(b) for services other than specified services - Company        | 9%                | 18%                  |
| Section 153 (1)(b) for services other than mentioned above - In any other case | 11%               | 22%                  |
| Section 153 (1)(c) - In case of Sportsperson                                   | 10%               | 20%                  |
| Section 153 (1)(c) - Execution of contracts – In case of Company               | 7.5%              | 15%                  |
| Section 153 (1)(c) - Execution of contracts - Any other case                   | 8%                | 16%                  |
| Section 153 (2) – Services of dying stitching etc. by exporter or export house | 1%                | 2%                   |

### **[Note # 1]**

|                               |  |   |
|-------------------------------|--|---|
| transport services            | software development services                                  | services rendered by asset management companies   |
| freight forwarding services   | IT services and IT enabled services as defined in section 2    | data services provided under license issued by the Pakistan Telecommunication Authority |
| air cargo services            | tracking services  | telecommunication infrastructure (tower) services                                       |
| courier services              | advertising services (other than by print or electronic media) | car rental services   |
| manpower outsourcing services | share registrar services                                       | building maintenance services   |

|                          |   |   |
|--------------------------|---|---|
| hotel services           | engineering services including architectural services | services rendered by Pakistan Stock Exchange Limited and Pakistan Mercantile Exchange Limited |
| security guard services  | warehousing services                                  | inspection, certification, testing and training services                                      |
| oilfield services        | telecommunication services                            | collateral management services  |
| travel and tour services | REIT management services                              | services rendered by National Clearing Company of Pakistan Limited                            |

## EXPORTS - SECTION 154 & 154A

| Sub-section and Description  | Rates for Persons  |  |
|--|--|--|
|  | Appearing on ATL   | Not appearing on ATL                                     |
| Section 154 (1)<br>Export of goods   | 1%   | 1%   |
| Section 154 under Sub-section (3), (3A), (3B), and (3C)<br><br>Inland Bank to Bank Letter of Credit, Export Processing Zone, Indirect Exporter; SPO, clearing of goods exported. | 1%   | 1%   |
| Section 154A<br>Export proceeds of Computer Software or IT services or IT enabled services by persons registered with Pakistan Software Export Board                             | 0.25%<br><i>(for tax years 2024 up to tax year 2026)</i> | 0.25%<br><i>(for tax years 2024 up to tax year 2026)</i> |
| Section 154A<br>Any other case   | 1%   | 1%   |

## RENT OF IMMOVABLE PROPERTY - SECTION 155

### Persons appearing on ATL:

The payment in lieu of rent of immovable property to Individuals and Association of persons shall be deducted as per following schedule:

| S. No. | Gross Amount of Rent  | Rate of Tax   |
|--------|---|---|
| 1.     | Where the gross amount of rent does not exceed Rs. 300,000                        | -   |
| 2.     | Where the gross amount rent exceeds Rs. 300,000 but does not exceed Rs. 600,000   | 5% of the gross amount exceeding Rs. 300,000                  |
| 3.     | Where the gross amount rent exceeds Rs. 600,000 but does not exceed Rs. 2,000,000 | Rs. 15,000 + 10% of the gross amount exceeding Rs. 600,000    |
| 4.     | Where the gross amount rent exceeds Rs. 2,000,000                                 | Rs. 155,000 + 25% of the gross amount exceeding Rs. 2,000,000 |

The payment in lieu of rent of immovable property to companies shall be deducted at withholding tax at the rate of 15%.

**Persons not appearing on ATL:** 100% increase in amount of tax to be deducted in case of persons not appearing on ATL.

## PRIZES AND WINNINGS - SECTION 156

| Sub-section and Description                                 | Rates for Persons |                      |
|---|-------------------|----------------------|
|   | Appearing on ATL  | Not appearing on ATL |
| Prize bond or cross-word puzzle                             | 15%               | 30%                  |
| Raffle, Lottery, quiz, prize on sale promotion by a company | 20%               | 40%                  |

## SALE OF PETROLEUM PRODUCTS - SECTION 156A

| Sub-section and Description                  | Rates for Persons |                      |
|--|-------------------|----------------------|
|  | Appearing on ATL  | Not appearing on ATL |
| Petroleum products to a petrol pump operator | 12%               | 24%                  |

## CASH WITHDRAWALS - SECTION 231AB

| Sub-section and Description  | Rates for Persons |                      |
|--|-------------------|----------------------|
|  | Appearing on ATL  | Not appearing on ATL |
| Cash withdrawal of more than Rs. 50,000 per day on aggregate basis | --                | 0.6%                 |

## MOTOR VEHICLES - SECTION 231B

### Sub-section 231 B (1) & 231 B (3)

| S. No. | Engine Capacity    | Rates for Persons |                  |
|--------|--------------------|-------------------|------------------|
|        |                    | Appearing on ATL  | Appearing on ATL |
| 1.     | Up to 850cc        | Rs. 10,000        | Rs. 30,000       |
| 2.     | 851cc to 1,000cc   | Rs. 20,000        | Rs. 60,000       |
| 3.     | 1,001cc to 1,300cc | Rs. 25,000        | Rs. 75,000       |
| 4.     | 1,301cc to 1,600cc | Rs. 50,000        | Rs. 150,000      |
| 5.     | 1,601cc to 1,800cc | Rs. 150,000       | Rs. 450,000      |
| 6.     | 1,801cc to 2,000cc | Rs. 200,000       | Rs. 600,000      |
| 7.     | 2,001cc to 2,500cc | 6% of the value   | 18% of the value |
| 8.     | 2,501cc to 3,000cc | 8% of the value   | 24% of the value |
| 9.     | Above 3,000cc      | 10% of the value  | 30% of the value |

Provided that in cases where engine capacity is not applicable and the value of vehicle is Rs. 5,000,000 or more, the rate of tax collectible shall be 3% of the import value as increased by customs duty, sales tax and federal excise duty in case of imported vehicles or invoice value in case of locally manufactured assembled vehicles.

**Persons not appearing on ATL:** 200% increase in amount of tax to be deducted in case of persons not appearing on ATL.

**Sub-section 231 B (2)**

| S. No. | Engine Capacity    | Rates for Persons |                  |
|--------|--------------------|-------------------|------------------|
|        |                    | Appearing on ATL  | Appearing on ATL |
| 1.     | Up to 850cc        | -                 | -                |
| 2.     | 851cc to 1,000cc   | Rs. 5,000         | Rs. 15,000       |
| 3.     | 1,001cc to 1,300cc | Rs. 7,500         | Rs. 22,500       |
| 4.     | 1,301cc to 1,600cc | Rs. 12,500        | Rs. 37,500       |
| 5.     | 1,601cc to 1,800cc | Rs. 18,750        | Rs. 56,250       |
| 6.     | 1,801cc to 2,000cc | Rs. 25,000        | Rs. 75,000       |
| 7.     | 2,001cc to 2,500cc | Rs. 37,500        | Rs. 112,500      |
| 8.     | 2,501cc to 3,000cc | Rs. 50,000        | Rs. 150,000      |
| 9.     | Above 3,000cc      | Rs. 62,500        | Rs. 187,500      |

Provided that where engine capacity is not applicable and the value of vehicle is Rs. 5,000,000 or more, the amount of tax collectible shall be Rs. 20,000.

**Persons not appearing on ATL:** 200% increase in amount of tax to be deducted in case of persons not appearing on ATL.

**Sub-section 231 B (2A)**

| S. No. | Engine Capacity    | Rates for Persons |                  |
|--------|--------------------|-------------------|------------------|
|        |                    | Appearing on ATL  | Appearing on ATL |
| 1.     | Up to 1,000cc      | Rs. 100,000       | Rs. 300,000      |
| 2.     | 1,001cc to 2,000cc | Rs. 200,000       | Rs. 600,000      |
| 3.     | 2,001cc and above  | Rs. 400,000       | Rs. 1,200,000    |

**Persons not appearing on ATL:** 200% increase in amount of tax to be deducted in case of persons not appearing on ATL.

## FOREIGN DOMESTIC WORKERS - SECTION 231C

| Sub-section and Description  | Rates for Persons |                      |
|--|-------------------|----------------------|
|  | Appearing on ATL  | Not appearing on ATL |
| from the agency, sponsor or the person employing the services of such foreign national | Rs. 200,000       | Rs. 400,000          |

## BROKERAGE AND COMMISSION - SECTION 233

| Sub-section and Description                                     | Rates for Persons |                      |
|---|-------------------|----------------------|
|   | Appearing on ATL  | Not appearing on ATL |
| Advertising Agents  | 10%               | 20%                  |
| Life Insurance Agents receiving less than Rs. 500,000 per annum | 8%                | 16%                  |
| Persons not covered above                                       | 12%               | 24%                  |

## TAX ON MOTOR VEHICLES - SECTION 234

| Sub-section and Description             | Rates for tax                  |
|---|--------------------------------|
| Goods transport vehicles                | Rs. 2.5 per kg of laden weight |
| Vehicles above 8,120 kg of laden weight | Rs. 1,200 per annum            |

### Passenger Transport Vehicle plying for hire per seat

| S. No. | Capacity                                    | Rate per seat per annum |                 |
|--------|---|-------------------------|-----------------|
|        |   | Non-Air Conditioned     | Air conditioned |
| 1.     | 4 or more persons but less than             | Rs. 500                 | Rs. 1,000       |
| 2.     | 10 or more persons but less than 20 persons | Rs. 1,500               | Rs. 2,000       |
| 3.     | 20 persons or more                          | Rs. 2,500               | Rs. 4,000       |

**Persons not appearing on ATL:** 100% increase in amount of tax to be deducted in case of persons not appearing on ATL.

**Motor Vehicles (other than Passenger Transport Vehicle plying for hire) per engine capacity**

| S. No. | Engine Capacity    | Rate per seat per annum |                      |
|--------|--------------------|-------------------------|----------------------|
|        |                    | Appearing on ATL        | Not appearing on ATL |
| 1.     | Up to 1,000cc      | Rs. 800                 | Rs. 1,600            |
| 2.     | 1,001cc to 1,199cc | Rs. 1,500               | Rs. 3,000            |
| 3.     | 1,200cc to 1299cc  | Rs. 1,750               | Rs. 3,500            |
| 4.     | 1,300cc to 1,499cc | Rs. 2,500               | Rs. 5,000            |
| 5.     | 1,500cc to 1,599cc | Rs. 3,750               | Rs. 7,500            |
| 6.     | 1,600cc to 1999cc  | Rs. 4,500               | Rs. 9,000            |
| 7.     | 2,000cc and above  | Rs. 10,000              | Rs. 20,000           |

**Motor Vehicles per engine capacity on lump sum basis:**

| S. No. | Engine Capacity    | Rate per seat per annum |                      |
|--------|--------------------|-------------------------|----------------------|
|        |                    | Appearing on ATL        | Not appearing on ATL |
| 1.     | Up to 1,000cc      | Rs. 10,000              | Rs. 20,000           |
| 2.     | 1,001cc to 1,199cc | Rs. 18,000              | Rs. 36,000           |
| 3.     | 1,200cc to 1299cc  | Rs. 20,000              | Rs. 40,000           |
| 4.     | 1,300cc to 1,499cc | Rs. 30,000              | Rs. 60,000           |
| 5.     | 1,500cc to 1,599cc | Rs. 45,000              | Rs. 90,000           |
| 6.     | 1,600cc to 1999cc  | Rs. 60,000              | Rs. 120,000          |
| 7.     | 2,000cc and above  | Rs. 120,000             | Rs. 240,000          |

## ELECTRICITY CONSUMPTION - SECTION 235

### Commercial & Industrial Consumers

| S. No. | Gross Amount of Bill                           | Tax  |
|--------|--|--|
| 1.     | Up to Rs. 500                                  | Rs. 0  |
| 2.     | Exceeds Rs. 500 but does not exceed Rs. 20,000 | 10% of amount  |
| 3.     | Exceeds Rs. 20,000                             | Rs. 1,950 + 12% of the amount exceeding Rs. 20,000 for commercial customers. Rs. 1,950 + 5% of amount exceeding Rs. 20,000 for industrial customers. |

## Retailers other than Tier-I retailers

| S. No. | Gross Amount of monthly Bill   | Tax              |
|--------|--|------------------|
| 1.     | Where the amount does not exceed Rs. 30,000  | Rs.3,000         |
| 2.     | Where the amount exceeds Rs. 30,000 but does not exceed Rs. 50,000                       | Rs.5,000         |
| 3.     | Where the amount exceeds Rs. 50,000 but does not exceed Rs. 100,000                      | Rs.10,000        |
| 4.     | Retailers and service providers as notified by the Board in the income tax general order | Up to Rs.200,000 |

## Non-ATL Domestic Consumers

The rate of tax to be collected on domestic electricity consumption shall be 0% of the amount if monthly bill is less than Rs. 25,000 or 7.5% of the amount of monthly bill is Rs. 25,000 or more.

**Persons not appearing on ATL** - There is no change in rate of tax in case of persons not appearing on ATL.

## TELEPHONE AND INTERNET - SECTION 236

| Sub-section and Description   | Rates for Persons  |  |
|---|--|--|
|   | Appearing on ATL   | Not appearing on ATL   |
| In the case of a telephone subscriber (other than mobile phone subscriber) where the amount of monthly bill exceeds Rs. 1,000 | 10% of the exceeding amount of bill  | 10% of the exceeding amount of bill  |
| In the case of subscriber of internet, mobile telephone and pre-paid internet or telephone card                               | 15% of the amount of bill or sales price of internet pre-paid card or prepaid telephone card or sale of units through any electronic medium or whatever form | 15% of the amount of bill or sales price of internet pre-paid card or prepaid telephone card or sale of units through any electronic medium or whatever form |

## SALE BY PUBLIC AUCTION - SECTION 236A

| Sub-section and Description                        | Rates for Persons       |                         |
|--|-------------------------|-------------------------|
|  | Appearing on ATL        | Not appearing on ATL    |
| Any property or good other than immovable property | 10% of Gross Sale Price | 20% of Gross Sale Price |
| Immovable property                                 | 5% of Gross Sale Price  | 10% of Gross Sale Price |



## TRANSFER OF IMMOVABLE PROPERTY - SECTION 236C

| Sub-section and Description               | Rates for Persons                            |  |
|---|--|--|
|   | Appearing on ATL                             | Not appearing on ATL                         |
| On Sale or transfer of Immovable property | 3% of gross amount of consideration received | 6% of gross amount of consideration received |

## FOREIGN TV SERIALS & ADVERTISEMENT - SECTION 236CA

| Sub-section and Description              | Rates for Persons         |                           |
|--|---------------------------|---------------------------|
|  | Appearing on ATL          | Not appearing on ATL      |
| Foreign produced TV Drama Serial or Play | Rs. 1,000,000 per Episode | Rs. 2,000,000 per Episode |
| Foreign produced TV Play Single Episode  | Rs. 3,000,000             | Rs. 6,000,000             |
| Advertisement Starring Foreign actor     | Rs. 500,000 per second    | Rs. 1,000,000 per second  |

## SALES TO DISTRIBUTOR, DEALER & WHOLESALE - SECTION 236G

| Sub-section and Description   | Rates for Persons |                      |
|---|-------------------|----------------------|
|   | Appearing on ATL  | Not appearing on ATL |
| If the recipient of Fertilizer supplies is listed on ATL of Both Sales Tax and Income Tax | 0.25%             | 0.7%                 |
| Other than Fertilizer supplies' recipient   | 0.1%              | 0.2%                 |

## SALES TO RETAILERS - SECTION 236H

| Sub-section and Description       | Rates for Persons |                      |
|-----------------------------------|-------------------|----------------------|
|                                   | Appearing on ATL  | Not appearing on ATL |
| Advance tax on sales to Retailers | 0.5%              | 1%                   |

## PURCHASE OF IMMOVABLE PROPERTY - SECTION 236K

| Sub-section and Description                   | Rates for Persons |                      |
|---|-------------------|----------------------|
|   | Appearing on ATL  | Not appearing on ATL |
| Advance tax on purchase of immovable property | 3%                | 7.5%                 |

## AMOUNT REMITTED ABROAD THROUGH CREDIT, DEBIT OR PREPAID CARDS - SECTION 236Y

| Sub-section and Description  | Rates for Persons |                      |
|--|-------------------|----------------------|
|  | Appearing on ATL  | Not appearing on ATL |
| Advance tax on amount remitted abroad through credit, debit or prepaid cards | 5%                | 10%                  |

## BONUS ISSUE BY COMPANIES – SECTION 236Z

| Sub-section and Description  | Rates for Persons          |                            |
|--|----------------------------|----------------------------|
|  | Appearing on ATL           | Not appearing on ATL       |
| Every company, issuing bonus shares to the shareholders of the company | 10% of bonus shares issued | 20% of bonus shares issued |

## DISCLAIMER

*This document has been prepared for the ease of users of the Income Tax Ordinance, 2001 with respect to the rates of withholding and advance taxes keeping in view the amendments brought in by Finance Act 2023. Any subsequent changes to the law should be applied accordingly.*

*We always advise keeping the bare act under consideration and which would always prevail in case of any error or typo in this document and appreciate your feedback in case you find any incorrect rate in this document. However, this document doesn't carry any legal binding and shall not be presented in any court of law.*

*Moreover, we always recommend consulting an expert before applying the rates to a specific situation or deriving any interpretation out of the provisions of law.*

