

WHT not applicable 1

travelling agent
sale of air ticket
paid WHT on commission

manufacturer-cum-exporter if WHT is withheld by him

Special purpose vehicle

companies
operating trading houses
large import houses
having PUP > 250m
FA > 300m
reg for ST
system for issuance of 100% cash receipts

BTL Salay Rs. 400,000

Ind/AOP paying rent of immoveable property < 1.5 million

BTL Rent Rs. 200,000

POD banking company
development finance institution

payment to non-resident foreign source income

for imports title passes outside Pakistan
supported by related documents

educational and medical expenses remitted abroad
SBP regulations

sale of live chicken and eggs

insurance premium

WHT not applicable 2

refund of security deposit

payment made by Govt to construction contractor

Lease payments

payment made to trader of yarn

by taxpayer dealing in

textile

carpets

leather

surgical

sports goods

PG ,LG and residents of tribal areas/AK

growers of agriculture produce

to companies for

electricity

gas

crud oil

cotton seed

to hotels & resturants for

food

accommodation

Shipping companies & air carriers

for

passanger ticket

cargo charges

person receiving payments

< 25,000 for supply of goods in FY

<10,000 for services and contracts

to transporter

ownner of single vehicle

for single trip

supplier of petroleum products

registered under Sales tax act 1990