

IN THE NAME OF ALLAH
ALMIGHTY, THE MOST MERCIFUL,
MOST BENEFICENT



TAX RATE CARD 2018-19



**INCOME TAX
WITHHOLDING RATES
SALES TAX
WITHHOLDING RATES**

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INCOME TAX WITHHOLDING RATES

Changes made vide latest notifications are identified in RED

Section 101A Gain in disposal of assets outside Pakistan

Person acquiring asset from Non-resident Company	10% of the FMV of the asset
Resident Company from Non-resident	Higher of 20% of FMV less cost of acquisition; or 10% of FMV of the asset. (Note: the credit for tax deducted as above will be available)

Section 148 Imports

Description	Filer	N/Filer
Industrial undertaking importing remelt-able steel for own use	1.00%	1.50%
Person importing potassium fertilizers		
person importing urea		
Manufactured covered under SRO 1125(I)/2011		
Persons importing gold		
Persons importing cotton		
Persons importing LNG		
Person importing pulses	2.00%	3.00%
Commercial importer covered under SRO 1125(I)/2011	3.00%	4.50%
Persons importing coal	4.00%	6.00%
Ship breakers on import of ship	4.50%	6.50%
Industrial undertaking not covered above	5.50%	8.00%
Companies not covered above	5.50%	8.00%
Persons (individuals & AOPs) not covered above	6.00%	9.00%
Tax collected is minimum tax for:		
a) Goods imported and sold in same condition (rate 5%)		
b) Edible oil		
c) Packing material		
d) Plastic raw material imported by industrial undertaking under PCT 39.01 to 39.12		

Section 149 Salary

(salaried and non-salaried)

0-400,000	0%
400,000-800,000	Rs.1,000
*800,000-1,200,000	Rs.2,000
1,200,000-2,400,000	5% of the amount above 1,200,000
2,400,000-4,800,000	60,000 + 10% of the amount above 2,400,000

Above 4,800,000	300,000 + 15% of the amount above 4,800,000
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**where taxable income exceeds Rs. Eight hundred thousand, the min tax payable shall be Rs. 2000.*

Rate of tax for AOP's

0-400,000	0%
400,000-1,200,000	5% of the amount above 400,000
1,200,000-2,400,000	40,000 + 10% of the amount above 1,200,000
2,400,000-3,600,000	160,000 + 15% of the amount above 2,400,000
3,600,000-4,800,000	340,000 + 20% of the amount above 3,600,000
4,800,000-6,000,000	580,000 + 25% of the amount above 4,800,000
Above 6,000,000	880,000 + 30% of the amount above 6,000,000

Rate of tax for Companies:

2018	30%
2019	29%
2020	28%
2021	27%
2022	26%
2023 & onwards	25%

Rate of Super tax:

	Banking Company	Person, other than Banking Company, having income equal to or exceeding Rs. 500 million
2018	0%	3%
2019	4%	2%
2020	3%	1%
2021	2%	0%

Section 150 & 236S (dividend & dividend in specie)

Power Company Privatized by WAPDA	7.50%	7.50%
Company set up for Power generation	7.50%	7.50%
Company supplying coal exclusively for power generation	7.50%	7.50%
Persons other than above and below	15.00%	20.00%
Where stock fund pays dividend to ind, AOP or CO. (where div is less than capital gains)	12.50%	12.50%
Where stock fund pays dividend to	15.00%	15.00%

ind, AOP or CO. (where div is more than capital gains)		
Where money market fund, income fund or REIT scheme or any other fund pays div to AOP	12.50%	15.00%
Where money market fund, income fund or REIT scheme or any other fund pays div to Co.	15.00%	25.00%
Dividend received by an Individual from a Rental REIT scheme	7.50%	7.50%
Dividend received from money market mutual Fund by a person is less than Rs. 2,500,000	10%	10%

Section 151 Profit on Debt

If profit on debt does not exceed Rs.500,000	10.00%	10.00%
If profit on debt exceeds Rs. 500,000	10.00%	17.50%

Section 7B (charging section for individual & AOP)

If profit on debt does not exceed Rs.5,000,000	10.00%	N.A.
If profit on debt exceeds Rs. 5,000,000 but does not exceed Rs. 25,000,000	12.50%	N.A.
If profit on debt exceeds Rs.25,000,000	15.00%	N.A.

Section 152 Payment to Non-resident

Royalty or Fee for technical services paid to non-resident	15.00%	15.00%
Payment for construction/advertisement contracts	7.00%	13.00%
Fee for offshore digital services	5.00%	5.00%
Insurance premium or reinsurance premium	5.00%	5.00%
Amount other than above	20.00%	20.00%
Payment to PE of a non-resident company for sale of goods	4.00%	7.00%
Payment to PE of a non-resident non-company for sale of goods	4.50%	7.75%
Payment to PE of a non-resident for transport services	2.00%	2.00%
Payment to PE of a non-resident company for other services	8.00%	14.00%
Payment to PE of a non-resident non-company for other services	10.00%	17.50%
Payment to PE of a non-resident person for contracts	7.00%	12.00%
Payment to PE of a non-resident sportsperson	10.00%	13.00%

Section 153 Payment for goods and services

For sale of rice, cotton seed or edible oils	1.50%	1.50%
For sale of other goods by company	4.00%	8.00%
For sale of FMCG (Fast moving consumer Goods) goods by a distributor company	2.00%	2.00%
For sale of FMCG (Fast moving consumer Goods) goods by a distributor non-company	2.50%	2.50%
For sale of other goods by non-company	4.50%	9.00%
For transport services	2.00%	2.00%
For other service provided by Companies	8.00%	14.50%
For other service provided by non-Companies	10.00%	17.50%
For advertisement services of print and electronic media by a company	1.50%	12.00%
For advertisement services of print and electronic media by a non-company	1.50%	15.00%
Exporter making payment for stitching, dying ,printing, embroidery, washing, weaving and Sizing	1.00%	1.00%
For execution of contracts by Companies	7.00%	14.00%
For execution of contracts by Non-Companies	7.50%	15.00%
For Payments to sportsperson	10.00%	10.00%

Section 154 Exports

Upon realization of foreign exchange proceeds from export of goods	1.00%	1.00%
Upon realization of foreign exchange proceeds from commission	5.00%	5.00%

Section 155 Rent

For Individuals and AOPs where annual rent is less than or equal to 200,000	0.00%
For Individuals and AOPs where annual rent is more than 200,000 but less than 600,000	5% of the amount above 200,000
For Individuals and AOPs where annual rent is more than 600,000 but less than 1,000,000	20,000 + 10% of the amount above 600,000
For Individuals and AOPs where annual rent is more than 1,000,000 but less than 2,000,000	60,000 + 15% of the amount above 1,000,000

For Individuals and AOPs where annual rent is more than 2,000,000	210,000 +20% of the amount above 2,000,000	
For Companies	15 %	17.5 %

Section 156 Prizes and Winnings

Winnings from prize bond or cross word puzzle	15.00%	25.00%
Winnings from raffle, lottery, prize on quiz prize offered for sale promotion	20.00%	20.00%

Section 156-A Petroleum Products

Petroleum Products	12.00%	17.50%
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Section 231-A & 231-AA Cash Withdrawals

Cash withdrawal from bank	0.30%	0.60%
Cash banking transactions	0.30%	0.60%

Section 231-B Purchase of Car/Jeep

<i>Advance tax on purchase of private motor car/jeep (as per relevant Division)</i> <i>(Sec 227C restricts purchase/registration of motor vehicles to non-filers).</i>		
Engine capacity upto 850CC	7,500	10,000
Engine capacity more than 851CC and less than 1,000CC	15,000	25,000
Engine capacity more than 1,001CC and less than 1,300CC	25,000	40,000
Engine capacity more than 1,301CC and less than 1,600CC	50,000	100,000
Engine capacity more than 1,601CC and less than 1,800CC	75,000	150,000
Engine capacity more than 1,801CC and less than 2,000CC	100,000	200,000
Engine capacity more than 2,001CC and less than 2,500CC	150,000	300,000
Engine capacity more than 2,501CC and less than 3,000CC	200,000	400,000
Engine capacity more than 3,000CC	250,000	450,000
<i>Advance tax on transfer of private motor car/jeep:</i>		
Engine capacity upto 850CC	-	5,000
Engine capacity more than 851CC and less than 1,000CC	5,000	15,000
Engine capacity more than 1,001CC and less than 1,300CC	7,500	25,000
Engine capacity more than 1,301CC and less than 1,600CC	12,500	65,000
Engine capacity more than 1,601CC	18,750	100,000

and less than 1,800CC		
Engine capacity more than 1,801CC and less than 2,000CC	25,000	135,000
Engine capacity more than 2,001CC and less than 2,500CC	37,500	200,000
Engine capacity more than 2,501CC and less than 3,000CC	50,000	270,000
Engine capacity more than 3,000CC	50,000	270,000
Advance tax on lease of motor vehicle to be collected by Bank or leasing company	0	3 %

Section 233

In case commission is paid to advertising agent	10.00%	15.00%
In case commission is paid to life insurance agent receiving annual commission of less than 500,000	8.00%	16.00%
In all other cases	12.00%	15.00%

Section 233 AA

Tax to be deducted by NCCPL on profit/mark-up/interest	10.00%	10.00%
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Section 234

For goods transport vehicle	Rs. 2.5/kg	Rs. 4/kg
For goods transport vehicle of 8120 KG or more and after ten years in Pakistan	Rs. 1,200/Annunum	Rs. 1,200/Annunum
Passenger transport vehicle plying for hire (four or more but less than ten passengers)	50/seat/annum	100/seat/annum
Passenger transport vehicle plying for hire (ten or more but less than twenty passengers)	100/seat/annum	200/seat/annum
Passenger transport vehicle plying for hire (more than twenty passengers)	300/seat/annum	500/seat/annum
For Private motor cars with engine capacity of upto 1000CC	800	1,200
For Private motor cars with engine capacity of 1001-1199CC	1,500	4,000
For Private motor cars with engine capacity of 1200-1299CC	1,750	5,000
For Private motor cars with engine capacity of 1300-1499CC	2,500	7,500
For Private motor cars with engine capacity of 1500-1599CC	3,750	12,000

For Private motor cars with engine capacity of 1600-1999CC	4,500	15,000
For Private motor cars with engine capacity of 2000CC and above	10,000	30,000
<i>For Lumpsum collection on private motor cars:</i>		
For Private motor cars with engine capacity of upto 1000CC	10,000	10,000
For Private motor cars with engine capacity of 1001-1199CC	18,000	36,000
For Private motor cars with engine capacity of 1200-1299CC	20,000	40,000
For Private motor cars with engine capacity of 1300-1499CC	30,000	60,000
For Private motor cars with engine capacity of 1500-1599CC	45,000	90,000
For Private motor cars with engine capacity of 1600-1999CC	60,000	120,000
For Private motor cars with engine capacity of 2000CC and above	120,000	240,000

Section 234 A

CNG Stations	4.00%	6.00%
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Section 235 Advance Tax on Electricity Bill

Where gross monthly bill is less than Rs. 400	0
Where gross monthly bill is more than Rs. 400 less than Rs. 600	80
Where gross monthly bill is more than Rs. 600 less than Rs. 800	100
Where gross monthly bill is more than Rs. 800 less than Rs. 1,000	160
Where gross monthly bill is more than Rs. 1,000 less than Rs. 1,500	300
Where gross monthly bill is more than Rs. 1,500 less than Rs. 3,000	350
Where gross monthly bill is more than Rs. 3,000 less than Rs. 4,500	450
Where gross monthly bill is more than Rs. 4,500 less than Rs. 6,000	500
Where gross monthly bill is more than Rs. 6,000 less than Rs. 10,000	650
Where gross monthly bill is more than Rs. 10,000 less than Rs. 15,000	1,000
Where gross monthly bill is more than Rs. 15,000 less than Rs. 20,000	1,500
Where gross monthly bill is more than Rs. 20,000	12% for commercial/5% for industrial

Section 235 A

Advance tax on domestic electricity bill exceeding 100,000/month	7.50%	7.50%
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Section 236 Telephone Subscribers and Internet

For Mobile phone and/or internet subscribers	12.50%	12.50%
For other subscribers where monthly bill is more than 1,000	10% of amount above 1,000	

Section 236-A Auction Sales

Advance tax at the time of sale by auction	10.00%	15.00%
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Section 236-B Domestic Air Tickets

Advance tax on domestic air tickets	5.00%	5.00%
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Section 236-C Sale of Property

Advance tax at the time of sale or transfer of immovable property - Not applicable after notification under section 230F	1.00%	2.00%
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Section 236-D Functions and Gathering

Advance Tax on functions and gatherings	5.00%	5.00%
Proviso: Advance tax on functions and gathering (Marriage)	5.00% of the bill ad valorem or Rs.20,000 per function whichever is higher in Major Cities	5.00% of the bill ad valorem or Rs.10,000 per function whichever is higher in remaining Cities

Section 236-F

Advance Tax on Cable TV operator License fee/Renewal	Tax on license (Rs.)	Tax on Renewal (Rs.)
License Category H	7,500	10,000
License Category H-I	10,000	15,000
License Category H-II	25,000	30,000
License Category R	5,000	12,000
License Category B	5,000	35,000
License Category B-1	30,000	45,000
License Category B-2	40,000	60,000
License Category B-3	50,000	75,000
License Category B-4	75,000	100,000
License Category B-5	87,500	150,000
License Category B-6	175,000	200,000

License Category B-7	262,500	300,000
License Category B-8	437,500	500,000
License Category B-9	700,000	800,000
License Category B-10	875,500	900,000

Section 236-G Distributors

Advance tax on sale to distributors, dealers or wholesalers (fertilizers)	0.70%	1.40%
Advance tax on sale to distributors, dealers or wholesalers (other than fertilizers)	0.10%	0.20%

Section 236-H Retailers

Retailers (electronics)	1.00%	1.00%
Retailers (others)	0.50%	1.00%

Section 236-HA

Advance Tax on Sale of certain Petroleum Products	0.5% of ex-depot sale price	1% of ex-depot sale price
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Section 236-I Educational Fees

Advance tax on educational fees	5.00%	5.00%
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Section 236-J (dealers, arhatis etc.)

Category A	10,000	10,000
Category B	7,500	7,500
Category C	5,000	5,000
Others	5,000	5,000

Section 236-K Purchase of Property

Advance tax at the time of Purchase or transfer of immovable property of value upto 4 Million.	0.00%	0%
Advance tax at the time of Purchase or transfer of immovable property of value above 4 Million.	2.00%	4%
<p>*From effective date of Section 230F, the rate for above headings will be 1%.</p> <p>** Non-filer cannot purchase immovable property of exceeding Rs. 5 million & motor vehicle (Sec 227C)</p>		

Section 236-L International Air Tickets

Advance tax on international air tickets First/Executive class	Rs. 16,000/person
Advance tax on international air tickets others excluding economy	Rs. 12,000/person

Section 236-P Banking Transactions

Advance tax on banking transaction other than cash (subject to Government notification)	0.00%	0.40%
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Section 236-Q Equipment Rental

Advance tax on payment to resident for use of machinery and equipment	10.00%	10.00%
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Section 236-R Remittances Abroad

Advance tax on remittance of educational expenses abroad	5.00%	5.00%
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Section 236-U Insurance Premium

Advance tax on Insurance premium (General insurance)	0.00%	4.00%
Life insurance exceeding 0.2 million premium per annum	0.00%	1.00%
Others	0.00%	0.00%

Section 236-V Extraction of Minerals

Advance tax on value of minerals extracted	0.00%	5.00%
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Section 236-W Minimum Property Value

Transfer of immovable property (applied at difference of declared amount and amount notified by FBR) - Not applicable after notification under section 230F	3.00% (effective after section 230F @ 1.00%)	3.00% (effective after section 230F @ 1.00%)
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Section 236-Y

Advance tax on amount remitted abroad through credit ,debit or prepaid cards	1% of gross amount remitted abroad	3% of gross amount remitted abroad
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SALES TAX WITHHOLDING RATES

Changes made vide latest notifications are identified in RED

FEDERAL**Withholding Agent**

Description	Rate	Amount
Federal and provincial government departments	20%	S/ Tax
Autonomous bodies	20%	S/ Tax
Public sector organizations	20%	S/ Tax

Companies registered for ST, FED or IT	20%	S/ Tax
Recipient of advertisement services registered for ST	100%	S/ Tax
Persons registered as Exporters	20%	S/ Tax

Exceptions

Description	Rate	Amount
ST to be deducted from ST invoice issued by Persons registered as a wholesaler, dealer or distributors	10%	Sales Tax
Where ST to be withheld by FTN holders from person liable to be reg but unreg	100%	Total Value of supply
Where ST to be withheld by "person other than FTN holders" from person liable to be reg but unreg	1%	Total Value of supply
Persons registered as Exporters	20%	S/ Tax

Exemptions

- Electrical energy
- Natural Gas
- Petroleum products as supplied by petroleum production and exploration companies, oil refineries, oil marketing companies and dealer of motor spirit and high speed diesel
- Registered persons paying sales tax under chapter XI of ST special procedure rules 2007
- Vegetable ghee and cooking oil
- Telecommunication services
- Goods specified in 3rd Sch of ST Act, 1990
- Supplies made by commercial importers who paid VAT at time of import
- Supplies made by active taxpayer as defined in STA 1990 to registered person except for advertisement services

The above rates are for general guidance purposes only and should not be construed as a legal provision. These rates are subject to revision by authorities from time to time.

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