

Withholding Income Tax Regime (WHT Rates Card)

Guideline for the Taxpayers, Tax Collectors & Withholding Tax Agents - as per Finance Act, 2023 – updated up to June 30, 2023

Section	Sub-Section and Description	Rates for persons		Reference
		On ATL	Not on ATL	
148 Imports	Goods falling in Part-I, 12 th Sch.	1%	2%	Part-II of First Schedule Read with R.1 of 10 th Schedule
	Goods falling in Part-II, 12 th Sch.	2%	4%	
	Goods falling in Part-II, 12 th Sch, Commercial Importer	3.5%	7%	
	Goods falling in Part-III, 12 th Sch.	5.5%	11%	
	Goods falling in Part-III, 12 th Sch, Commercial Importer	6%	12%	
	Proviso 1 (a) Manufactures 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	

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		On ATL	Not on ATL																						
	Proviso 2 rates for mobile phones PCT 8517.1211	Rs.0 to Rs. 5,200		Rs.0 to Rs.10,400																					
149 Salaries	Every person responsible for paying Salary to an employee shall deduct tax from the amount paid	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 5%;">Sr. No.</th> <th style="width: 45%;">Taxable Income</th> <th style="width: 50%;">Rate of Tax</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1.</td> <td>Where taxable income does not exceed Rs. 600,000</td> <td style="text-align: center;">Rs. 0</td> </tr> <tr> <td style="text-align: center;">2.</td> <td>Where taxable income exceeds Rs. 600,000 but does not exceed Rs. 1,200,000</td> <td style="text-align: center;">2.5% of the amount exceeding Rs. 600,000</td> </tr> <tr> <td style="text-align: center;">3.</td> <td>Where taxable income exceeds Rs. 1,200,000 but does not exceed Rs. 2,400,000</td> <td style="text-align: center;">Rs. 15,000 + 12.5% of the amount exceeding Rs. 1,200,000</td> </tr> <tr> <td style="text-align: center;">4.</td> <td>Where taxable income exceeds Rs. 2,400,000 but does not exceed Rs. 3,600,000</td> <td style="text-align: center;">Rs. 165,000 + 22.5% of the amount exceeding Rs. 2,400,000</td> </tr> <tr> <td style="text-align: center;">5.</td> <td>Where taxable income exceeds Rs. 3,600,000 but does not exceed Rs. 6,000,000</td> <td style="text-align: center;">Rs. 435,000 + 27.5% of the amount exceeding Rs. 3,600,000</td> </tr> <tr> <td style="text-align: center;">6.</td> <td>Where taxable income exceeds Rs. 6,000,000</td> <td style="text-align: center;">Rs. 1,095,000 + 35% of the</td> </tr> </tbody> </table>	Sr. No.	Taxable Income	Rate of Tax	1.	Where taxable income does not exceed Rs. 600,000	Rs. 0	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	No change	Division-I, Part-I of First Schedule Read with R.10(a) of 10 th Schedule
Sr. No.	Taxable Income	Rate of Tax																							
1.	Where taxable income does not exceed Rs. 600,000	Rs. 0																							
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																							
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Section	Sub-Section and Description	Rates for persons		Reference
		On ATL	Not on ATL	
			amount exceeding Rs. 6,000,000.	
150 Dividend	(a) Paid by Independent Power Purchasers (IPPs) where such dividend is pass through item	7.5%		Division-I, Part-III of First Schedule Read with R.1 of 10 th Schedule
	(b) mutual funds, Real Estate Investment Trust (REIT) and cases other than (a), (c) and (d)	15%		
	(c) Dividend received by a REIT scheme from Special Purpose Vehicle	0%		
	(c) Dividend received by others from Special Purpose Vehicle as defined under the Real Estate Investment Trust Regulations, 2015	35%		

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		On ATL	Not on ATL		
	(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%		
151 Profit on Debt	Profit on debt falling under clause (a), (b), (c), or (d) of sub-section (1)	15%	30%	Division-IA, Part-III of First Schedule Read with R.1 of 10 th Schedule	
	Profit on Debt on Sukuk by SPV or a company under sub-section (1A)	Company	25%	50%	Division-IB, Part-III of First Schedule, Read with R.1 of 10 th Schedule
		Individual, AOP return above 1 Million	12.5%	25%	
		Individual, AOP return below 1 Million	10%	20%	

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Section	Sub-Section and Description		Rates for persons		Reference
			On ATL	Not on ATL	
152 Payment to Non-Residents	Sub-section (1)		15%	<i>No change</i>	Division IV of Part I of the First Schedule
	Sub-section (1A)		7%	<i>No change</i>	Division II of Part III of the First Schedule, Read with R.10 (b),(ba), (bb) of 10 th Sch.
	Sub-section (1AA)		5%	<i>No change</i>	
	Sub-section (1AAA)		10%	<i>No change</i>	
	Sub-section (1BA)		20%	<i>No change</i>	Section 152(1BA)
	Sub-section (1C)		10%	<i>No change</i>	Division IV of Part I of the First Schedule
	Sub-section (1D)		10%	<i>No change</i>	Division II of Part III of the First Schedule
	Sub-section (1DA)		10%	<i>No change</i>	Division II of Part III of the First Schedule
	Sub-section (1DB)		a. In case the sukuk holder is a company	25%	<i>No change</i>

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Section	Sub-Section and Description	Rates for persons		Reference
		On ATL	Not on ATL	
	b. In case the sukuk holder is an individual or an association of person, if the return on investment is more than one million	12.5%	No change	
	(c) case the sukuk holder is an individual and an association of person, if the return on investment is less than one million	10%	No change	
152(2A)(a)	Company	5%	10%	

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Section	Sub-Section and Description	Rates for persons		Reference
		On ATL	Not on ATL	
	Other than Company	5.5%	11%	Division II of Part III of the First Schedule , R.1, 10 th Sch.
152(2A)(b)	Rendering or Providing of certain Services	4%	8%	Division II of Part III of the First Schedule , R.1, 10 th Sch.
	Company cases	9%	18%	
	Other than Company cases	11%	22%	
152(2A)(c)	Sports Person	10%	20%	Division II of Part III of the First Schedule R.1, 10 th Sch.
	Other than sports persons	8%	16%	
Section 153 Payment for Goods, Services, and Contracts	153(1)(a) in case of sale of rice, cotton seed or edible oils	1.5%	3%	Division III of Part III of the First Schedule Read with R.1 of 10 th Schedule
	153(1)(a) in case of sale of goods: Company	5%	10%	
	153(1)(a) in case of sale of goods: Any other case	5.5%	11%	
	153(1)(b) in case of certain services.	4%	8%	

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		On ATL	Not on ATL	
	153(1)(b) for services other than mentioned above: Company	9%	18%	
	153(1)(b) for services other than mentioned above: In any other case	11%	22%	
	153(1)(b) In respect of persons making payments to electronic and print media for advertising services	1.5%	3%	
	153(1)(c) In case of sportsperson	10%	20%	
	153(1)(c) Company	7.5%	15%	
	153(1)(c) Any other case	8%	16%	
	153(2)	1%	2%	
154 Exports	Sub-section (1)	1%	<i>No Change</i>	Division IV of Part III of the First Schedule Read with R.10(c) of 10 th Schedule
	Sub-sections (3), (3A), (3B), and (3C)	1%	<i>No Change</i>	
154A	Export proceeds for tax years 2024 up to tax	0.25%	<i>No Change</i>	Division IVA of Part III of First

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		On ATL	Not on ATL			
Export of Services	year 2026 of Computer software or IT services or IT Enabled services by persons registered with Pakistan Software Export Board				Schedule, Read with R.1 of 10 th Schedule	
	Any other case	1%	<i>No Change</i>			
155 Rent of Immovable Property	Individuals and AOP	Sr. No.	Gross amount of rent	Rate of tax	100% increase	Division V of Part III of First Schedule Read with R.1 of 10 th Schedule
		1.	Where the gross amount of rent does not exceed Rs.300,000	Nil		
		2.	Where the gross amount of rent exceeds Rs.300,000 but does not exceed Rs.600,000	5 per cent of the gross amount exceeding Rs.300,000.		
		3.	Where the gross amount of rent exceeds Rs.600,000 but does not exceed Rs.2,000,000	Rs.15,000 plus 10 per cent of the gross amount exceeding Rs.600,000		
		4.	Where the gross amount of rent exceed Rs.2,000,000.	Rs.155,000 plus 25 per cent of the gross amount exceeding Rs.2,000,000		

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Section	Sub-Section and Description	Rates for persons		Reference			
		On ATL	Not on ATL				
	Company	15%	30%				
156 Prizes and Winnings	Prize bond or cross-word puzzle	15%	30%	Division VI of Part III First Schedule, read with R.1 of 10 th Schedule			
	raffle, lottery, quiz, prize on sale promotion by a company	20%	40%				
156A Sale of Petroleum Products		12%	24%	Division VIA of Part III of First Schedule, Read with R.1 of 10 th Schedule			
231AB Advance tax on cash withdrawal	cash withdrawal by a person whose name is not appearing in the active taxpayers' list	-	0.6%	Section 231AB of Income Tax Ordinance, 2001			
231B Motor Vehicles	Sub-section 231B(1) & 231B(3)	Sr	Engine Capacity	ATL	Non-ATL	Increased by 200%	Division VII of Part IV of First Schedule Read with R.1 of 10 th Schedule
		1.	Upto 850 cc	Rs.10,000	Rs.30,000		
		2.	851cc to 1000cc	Rs.20,000	Rs.60,000		
		3.	1001cc to 1300cc	Rs.25,000	Rs.75,000		
		4.	1301cc to 1600cc	Rs.50,000	Rs.150,000		
		5.	1601cc to 1800cc	Rs.150,000	Rs.450,000		
		6.	1801cc to 2000cc	Rs.200,000	Rs.600,000		

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		On ATL	Not on ATL			
		7.	2001cc to 2500cc	6% of the value	18% of the value	
		8.	2501cc to 3000cc	8% of the value	24% of the value	
		9.	Above 3000cc	10% of the value	30% of the value	
		<p>Provided that the value for the purpose of S. Nos. 7 to 9 of the above Table shall be in case of motor vehicle –</p> <ul style="list-style-type: none"> (i) imported in Pakistan, the import value assessed by the Customs authorities as increased by customs duty, federal excise duty and sales tax payable at import stage; (ii) manufactured or assembled locally in Pakistan, the invoice value inclusive of all duties and taxes; or (iii) auctioned, the auction value inclusive of all duties and taxes: <p>Provided further that in cases where engine capacity is not applicable and the value of vehicle is Rupees five million 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 or assembled vehicles.”;</p>				

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Section	Sub-Section and Description	Rates for persons			Reference	
		On ATL		Not on ATL		
	Sub-section 231B(2)	Sr	Engine Capacity	ATL	Non-ATL	Increased by 200%
		1.	Upto 850 cc	Nil	Nil	
		2.	851cc to 1000cc	Rs.5,000	Rs.15,000	
		3.	1001cc to 1300cc	Rs.7,500	Rs.22,500	
		4.	1301cc to 1600cc	Rs.12,500	Rs. 37,500	
		5.	1601cc to 1800cc	Rs.18,750	Rs. 56,250	
		6.	1801cc to 2000cc	Rs.25,000	Rs. 75,000	
		7.	2001cc to 2500cc	Rs.37,500	Rs. 112,500	
		8.	2501cc to 3000cc	Rs.50,000	Rs. 150,000	
		9.	Above 3000cc	Rs.62,500	Rs187,500	
	<p>Provided that where the engine capacity is not applicable and value of vehicle is Rupees Five million or more; the rate of tax collectible shall be Rupees twenty thousand;</p> <p>Provided further that the rate of tax to be collected under this clause shall be reduced by ten percent each year from the date of first registration in Pakistan.</p>					
	Sub-section 231B(2A)	Sr.	Engine Capacity	ATL	Non-ATL	Increased by 200%
		1.	Upto 1,000 cc	Rs. 100,000	Rs. 300,000	

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		On ATL		Not on ATL		
		2.	1,001cc to 2,000cc	Rs. 200,000	Rs. 600,000	
		3.	2,001cc and above	Rs. 400,000	Rs. 1,200,000	
231C Advance tax on foreign domestic workers	issuing or renewing domestic aide visa to any foreign national as a domestic worker	Rs. 200,000/-				Section 231C of the Income Tax Ordinance, 2001
233 Brokerage and Commission	Advertising Agents	10%				20%
	Life Insurance Agents receiving less than Rs.0.5 M per annum	8%				16%
	Persons not covered in (1) and (2) above	12%				24%
234 Tax on Motor Vehicles	Goods transport vehicles	Rs.2.50 per Kg of laden weight				<i>No Change</i>
	Vehicles above 8,120 kg of laden weight	Rs.1,200 per annum				<i>No Change</i>

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		On ATL		Not on ATL		
	Passenger Transport Vehicle per seat	Sr.	Capacity	Rate per seat per annum		As per Sub Rule (ha) of Tenth Schedule, tax collected under section 234 during the period starting from the date of commencement of Tax Laws (Second Amendment) Ordinance, 2022 and ending on the 30 th day of June 2023 in respect of goods transport and passenger transport
				Non-Air Conditioned	Air Conditioned	
		1.	4 or more persons but less than 10 persons	200	375	
		2.	10 or more persons but less than 20 persons	500	750	
		3.	20 persons or more	1000	1500	

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		On ATL		Not on ATL		
		Sr.	Engine Capacity	ATL	Non- ATL	vehicle shall not be increased by hundred percent.
		1.	Upto 1000cc	Rs.800	Rs.1,600	
		2.	1001cc-1199cc	Rs.1,500	Rs.3,000	
		3.	1200cc-1299cc	Rs.1,750	Rs.3,500	
		4.	1300cc-1499cc	Rs.2,500	Rs.5,000	
		5.	1500cc-1599cc	Rs.3,750	Rs.7,500	
		6.	1600cc-1999cc	Rs.4,500	Rs.9,000	
		7.	2000cc & above	Rs.10,000	Rs.20,000	
	Motor vehicles per engine capacity	In case of lump sum:				

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		On ATL		Not on ATL		
		Sr.	Engine Capacity	ATL	Non- ATL	
		1.	Upto 1000cc	Rs.10,000	Rs. 20,000	
		2.	1001-1199cc	Rs.18,000	Rs. 36,000	
		3.	1200-1299cc	Rs.20,000	Rs. 40,000	
		4.	1300-1499cc	Rs.30,000	Rs. 60,000	
		5.	1500-1599cc	Rs.45,000	Rs. 90,000	
		6.	1600-1999cc	Rs.60,000	Rs. 120,000	
		7.	2000cc & above	Rs.120,000	Rs.240,000	

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235 Electricity Consumption	Sub-Section (1) Commercial & Industrial Consumers	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;">Sr.</th> <th style="width: 50%;">Gross Amount of Bill</th> <th style="width: 40%;">Tax</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1.</td> <td style="text-align: center;">Upto Rs. 500</td> <td style="text-align: center;">Rs. 0</td> </tr> <tr> <td style="text-align: center;">2.</td> <td style="text-align: center;">Exceeds Rs. 500 but does not exceed Rs. 20,000</td> <td style="text-align: center;">Rs. 10% of amount</td> </tr> <tr> <td style="text-align: center;">3.</td> <td style="text-align: center;">Exceeds Rs. 20,000</td> <td style="text-align: center;">Rs. 1950 plus 12% of the amount exceeding Rs. 20,000 for commercial consumers. Rs. 1950 plus 5% of amount exceeding Rs. 20,000 for industrial consumers</td> </tr> </tbody> </table>	Sr.	Gross Amount of Bill	Tax	1.	Upto Rs. 500	Rs. 0	2.	Exceeds Rs. 500 but does not exceed Rs. 20,000	Rs. 10% of amount	3.	Exceeds Rs. 20,000	Rs. 1950 plus 12% of the amount exceeding Rs. 20,000 for commercial consumers. Rs. 1950 plus 5% of amount exceeding Rs. 20,000 for industrial consumers	No Change	Division IV of Part-IV of the First Schedule Read with Rule. 10(i) of 10 th Schedule
	Sr.	Gross Amount of Bill	Tax													
1.	Upto Rs. 500	Rs. 0														
2.	Exceeds Rs. 500 but does not exceed Rs. 20,000	Rs. 10% of amount														
3.	Exceeds Rs. 20,000	Rs. 1950 plus 12% of the amount exceeding Rs. 20,000 for commercial consumers. Rs. 1950 plus 5% of amount exceeding Rs. 20,000 for industrial consumers														
Sub-Section (1) Non ATL Domestic Consumers	<p>The rate of tax to be collected on domestic electricity consumption shall be:</p> <p>(i) zero percent the amount of monthly bill is less than Rs. 25,000; and (ii) 7.5% if the amount of monthly bill is Rs. 25,000 or more</p>	The tax is applicable only on Non ATL domestic														

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Withholding Income Tax Regime (WHT Rates Card)

Guideline for the Taxpayers, Tax Collectors & Withholding Tax Agents - as per Finance Act, 2023 – updated up to June 30, 2023

Section	Sub-Section and Description	Rates for persons		Reference
		On ATL	Not on ATL	
				consumers
236 Telephone and Internet	In the case of a telephone subscriber (other than mobile phone subscriber) where the amount of monthly bill exceeds Rs.1000	10% of the exceeding amount of bill	<i>No Change</i>	Division V Part IV of the First Schedule Read with Rule.10(1) of 10 th Schedule
	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	<i>No Change</i>	
236A Sale by Public Auction	Any property or good other than immoveable property	10% of gross sale price	20%	Division VIII of Part IV of the First Schedule Read with R.1 of 10 th Schedule
	in case of immovable property sold by auction and sale by auction of train management services by Pakistan Railways	5% of gross sale price	10%	

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Withholding Income Tax Regime (WHT Rates Card)

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Section	Sub-Section and Description	Rates for persons		Reference
		On ATL	Not on ATL	
	236C Transfer of Immovable Property	3% of gross amount of consideration received	6%	Division X of Part IV of the First Schedule R.1, 10 th Sch.
236CA Advance Tax on Foreign TV Serials & Advertisement	Foreign Produced TV Drama Serial or Play	Rs. 1,000,000 per Episode	Increased by 100%	Division XA of Part IV of the 1 st Schedule
	Foreign Produced TV Play Single Episode	Rs. 3,000,000		
	Advertisement Starring Foreign actor	Rs. 100,000 per second		
236CB Advance tax on functions and gatherings	advance tax on the total amount of the bill from a person arranging or holding a function	10%	20%	Division XI of Part IV of the First Schedule Read with R.1 of 10 th Schedule
236G Advance Tax on sales to distributor, dealer & wholesaler	If the recipient of Fertilizer supplies is listed on ATL of Both Sales Tax and Income Tax	0.25%	0.7%	Division XIV of Part IV of the First Schedule Read with R.1, 10 th Sch.
	Other than Fertilizer supplies' recipient	0.1%	0.2%	
	236H Advance Tax on sales to Retailers	0.5%	1%	Division XV of Part IV of the First Schedule Read with

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Withholding Income Tax Regime (WHT Rates Card)

Guideline for the Taxpayers, Tax Collectors & Withholding Tax Agents - as per Finance Act, 2023 – updated up to June 30, 2023

Section	Sub-Section and Description	Rates for persons		Reference
		On ATL	Not on ATL	
				R.1 of 10 th Schedule
	236K Advance Tax on purchase of immovable property	3%	10.5%	Division XVIII of Part IV of the First Schedule Read with R.1 of 10 th Schedule
	236Y Advance tax on amount remitted abroad through credit, debit or prepaid cards	5%	10%	Division XXVII of Part IV of the First Schedule Read with R.10(t) of 10 th Schedule
	236Z Bonus shares issued by companies	10%	20%	

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