KPMG Taseer Hadi & Co.
Chartered Accountants

Withholding Tax Collection / Deduction Rate Card for Tax Year 2025

FIRST SCHEDULE

Note: Persons whose names do not appear in the Active Taxpayers List are subject to 100% increased withholding tax rates as prescribed in the First Schedule to the Income Tax Ordinance, 2001 (Ordinance) except for specified exclusions given in the Tenth Schedule to the Ordinance.

Section	Type of Payment	Rate %	Individual & AOP	Company	Status of Tax Collected / Deducted
		Active / In-Active			
148	**Collection of tax at Imports**				
I.	Persons importing goods classified in Part I of the Twelfth Schedule	1 / 2	Minimum / not minimum in the hands of industrial undertaking	Minimum / not minimum in the hands of industrial undertaking	Advance Tax Collection by Collector of Customs
II.	Persons importing goods classified in Part II of the Twelfth Schedule other than commercial importer	2 / 4	Minimum / not minimum in the hands of industrial undertaking for its own use	Minimum / not minimum in the hands of industrial undertaking for its own use	Advance Tax Collection by Collector of Customs
III.	Persons importing goods classified in Part III of the Twelfth Schedule other than commercial importer	5.5 / 11	Minimum / not minimum in the hands of industrial undertaking for its own use	Minimum/ not minimum in the hands of industrial undertaking for its own use	Advance Tax Collection by Collector of Customs
IV.	Import by manufacturers covered under rescinded SRO. 1125(I)2011 dated 31 December 2011	1 / 2	Adjustable	Adjustable	Advance Tax Collection by Collector of Customs
V.	Persons importing finished pharmaceutical products that are not manufactured in Pakistan as certified by DRAP	4 / 8	Minimum	Minimum	Advance Tax Collection by Collector of Customs
VI.	Import of Mobile phones	Varying rates	Minimum	Minimum	Advance Tax Collection by Collector of Customs
VII.	Import of CKD kits of electric vehicles for small cars or SUVs with battery upto 50 kwh and LCVs with battery upto 150kwh	1 / 2	Minimum	Minimum	Advance Tax Collection by Collector of Customs
VIII.	Import by commercial importer of goods classified in Part II of Twelfth Schedule	3.5 / 7	Minimum	Minimum	Advance Tax Collection by Collector of Customs

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	Import by commercial importer of goods classified in Part III of Twelfth Schedule	6 / 12	Minimum	Minimum	Advance Tax Collection by Collector of Customs
IX.	Import by every person of edible oil, packaging material, paper and paper board; or plastics	1, 2, 3.5, 5.5, 6 / 2, 4, 7, 11, 12	Minimum	Minimum	Advance Tax Collection by Collector of Customs
149	**Salary**				
	Where the taxable income does not exceed Rs. 600,000	0	Adjustable	N/A	Person responsible for paying salary
	Where taxable income exceeds Rs. 600,000 but does not exceed Rs. 1,200,000	5% of amount exceeding Rs. 600,000	Adjustable	N/A	
	Where taxable income exceeds Rs. 1,200,000 but does not exceed Rs. 2,200,000	Rs. 30,000 plus 15% of the amount exceeding Rs. 1,200,000	Adjustable	N/A	
	Where taxable income exceeds Rs. 2,200,000 but does not exceed Rs. 3,200,000	Rs. 180,000 plus 25% of the amount exceeding Rs. 2,200,000	Adjustable	N/A	
	Where taxable income exceeds Rs. 3,200,000 but does not exceed Rs. 4,100,000	Rs. 430,000 plus 30% of the amount exceeding Rs. 3,200,000	Adjustable	N/A	
	Where taxable income exceeds Rs. 4,100,000	Rs. 700,000 plus 35% of the amount exceeding Rs. 4,100,000	Adjustable	N/A	
	Where taxable income exceeds Rs. 10 million.	In addition to the rates applicable in Sr.VI, a surcharge at the rate of 10% of normal income tax rate will be applied.			Person responsible for paying Salary will also be required to withhold the amount of surcharge
	Director fee	20	Adjustable	N/A	
150	**Dividend payment or dividend in specie**				
I.	Independent Power Producers where such dividend tax is a pass- through item under an Implementation Agreement or Power Purchase Agreement or Energy Purchase Agreement and is required to be reimbursed by Central Power Purchasing Agency (CPPA-G) or its predecessor or successor entity	7.5 / 15	Final	Final	Tax Deduction by the payer of dividend
II.	Company where no tax is payable due to exemption of income or carry forward business losses or claim of tax credit	25 / 50	Final	Final	Tax Deduction by the payer of dividend

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III.	■ Dividend received by a REIT scheme from Special Purpose Vehicle ■ In case of dividend received by others from Special Purpose Vehicle as defined under the Real Estate Investment Trust Regulations, 2015	0, 35 / 70%	Final	Final	Tax Deduction by the payer of the dividend
IV.	Mutual fund or real estate investment trust	15 / 30	Final	Final	Tax Deduction by the payer of dividend
	Provided that where mutual funds deriving fifty percent or more income from profit on debt	25 / 50			
V.	Any other case	15 / 30	Final	Final	Tax Deduction by the payer of dividend
151	**Profit on debt**				
I.	Yield on an account, deposit or a certificate under the National Savings Scheme or Post office saving account	15 / 35	Minimum / Adjustable (if more than 5 million)	Adjustable	Tax Deduction by the payer of the profit
II.	Profit on a debt, being on an account or deposit maintained with a banking company or a financial institution	15 / 35	Minimum / Adjustable (if more than 5 million)	Adjustable	Tax Deduction by the payer of the profit
III.	Profit on any security issued by Federal Government, a Provincial Government or a local Government other than profit on National Saving Scheme or Post Office Saving account to any person	15 / 35	Minimum / Adjustable (if more than Rs. 5 million)	Adjustable	Tax Deduction by the payer of the profit
IV.	Profit on any bond, certificate, debenture, security or instrument of any kind (excluding loan agreement between a borrower and a banking company or a development finance institution) issued by a banking company, a financial institution, company or a finance society, to any person other than a financial institution	15 / 35	Minimum / Adjustable (if more than Rs. 5 million)	Adjustable	Tax Deduction by the payer of the profit
151 (1A)	**Return on investment in sukuk,** *(excluding "The Second Pakistan Sukuk Company" and "The Third Pakistan Sukuk Company"). In case, sukuk holder is:*				
	Company	25 / 50	N/A	Adjustable	Tax Deduction by every SPV or Company at the time of making payment
	Ind & AOP (where the return is	12.5 / 25	Minimum / Final	N/A	Tax Deduction by every SPV or

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Section	Type of Payment	Rate % Active / In-Active	Individual & AOP	Company	Status of Tax Collected / Deducted
	more than Rs.1 million)				Company at the time of making payment
	Ind & AOP (where the return is less than one million)	10 / 20	Minimum	N/A	Tax Deduction by every SPV or Company at the time of making payment
152	**Payments to non-residents**				
I.	Royalty and technical fee	15	Final	Final	Tax Deduction by every person paying an amount
II.	Execution of a contract or sub-contract under a construction, assembly or installation project in Pakistan including a contract for the supply of supervisory activities in relation to such projects or any other contract for construction or services rendered relating thereto	7	Minimum	Minimum	Tax Deduction by every person paying an amount
III.	Contract for advertisement services rendered by TV Satellite channel	7	Minimum	Minimum	Tax Deduction by every person paying an amount
IV.	Insurance premium or re-insurance premium	5	Minimum	Minimum	Tax Deduction by every person paying an amount
V.	Advertisement services relaying from outside Pakistan	10	Minimum	Minimum	Tax Deduction by every person paying an amount
VI.	Foreign produced commercial for advertisement on any television channel or any other media	20	Final	Final	Tax Deduction by every person responsible for making payment
VII.	Capital gain arising to non-resident company having no permanent establishment in Pakistan on the disposal of debt instrument and government securities including T-Bills and PIBs invested through special convertible rupee account	10	N/A	Final	Tax deduction by every banking company or a financial institution maintaining special convertible rupee account
VIII.	Capital gain arising on the disposal of debt instruments and government securities and certificates invested through Foreign Currency Value Account or non-resident Pakistani Rupee Value Account by a non-resident individual holding CNIC, NICOP or POC	10	Final	N/A	Tax deduction by every banking company or financial institution maintaining Foreign Currency Value Account or non-resident Pakistan Rupee Value Account
IX.	Return on investment in sukuk (excluding “The Second				Tax deduction by every special

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Section	Type of Payment	Rate % Active / In-Active	Individual & AOP	Company	Status of Tax Collected / Deducted
	Pakistan Sukuk Company" and "The Third Pakistan Sukuk Company"). In case, sukuk holder is:				purpose vehicle or a company
	■ Company	25	N/A	Final	
	■ Ind & AOP (where the return is more than Rs. 1 million)	12.5	Final	N/A	
	■ Ind & AOP (where the return is less than Rs. 1 million)	10	Final	N/A	
X.	Profit on debt to non-resident person not having a PE in Pakistan	10	N/A	Adjustable/ Final in specified situations	Tax deduction by the person responsible for making of payment
XI.	Payments to an individual, on account of profit on debt earned from a debt instrument, whether conventional or shariah compliant, issued by the Federal Government under the Public Debt Act, 1944 and purchased exclusively through a bank account maintained abroad, a non-resident repatriable rupee account or a foreign currency account maintained with a banking company in Pakistan	10	Final	N/A	Tax deduction by the person responsible for making of payment
XII.	Fee for offshore digital services	10	Final	Final	
XIII.	Payment of service charges or commission or fee to the global money transfer operators, international money transfer operators or such other persons engaged in international money transfer operations, or such other persons engaged in international money transfer or cross-border remittance for facilitating outward remittances by exchange companies licensed by State Bank of Pakistan	10	Final	Final	Every exchange company licensed by State Bank of Pakistan making payment
XIV.	Payment by banking company to card network company or payment gateway or any other person, of any transaction fee or licensing fee or service charges or commission or fee by whatever name called or inter-bank financial telecommunication services	10	Final	Final	Every banking company making payment
XV.	Other payments	20	Adjustable	Adjustable	Every person payment an amount
XVI.	In case of cohesive business operations as per section	1.4	Ind(N/A)/Adjustable in the hands of PE of	Adjustable in the hands of	Deduction of tax by every person

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	2(41)(g) if allowed by Commissioner on an application by the person making the payment	(20% of 7)	AOP for profits arising from Cohesive Business operations	PE for profits arising from Cohesive Business operations	paying the amount
152 (2A)	**Payments to PE of a non-resident**				
	Sale of goods				
	■ Company	5 / 10		Minimum / not minimum subject to conditions	Tax Deduction by every prescribed person making a payment
	■ Other than company	5.5 / 11	Minimum	-	Tax Deduction by every prescribed person making a payment
	■ Transport services	4 / 8	Minimum	Minimum	Tax Deduction by every prescribed person making a payment
	■ Freight forwarding services				
	■ Air cargo services				
	■ Courier services				
	■ Manpower outsourcing services				
	■ Hotel services				
	■ Security guard services				
	■ Software development services				
	■ IT services and IT enabled services as defined in section 2				
	■ Tracking services				
	■ Advertising services (other than by print or electronic media)				
	■ Share registrar services				
	■ Engineering services				
	■ Car rental services				
	■ Building maintenance services				
	■ Services rendered by Pakistan Stock Exchange Ltd and Pakistan				

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Section	Type of Payment	Rate % Active / In-Active	Individual & AOP	Company	Status of Tax Collected / Deducted
	Mercantile Exchange Ltd inspection and certification				
	■ Testing and training services				
	■ Oil field services				
	Services not covered above:				
	■ Company	9 / 18	N/A	Minimum	Tax Deduction by every prescribed person making a payment
	■ Other than company	11 / 22	Minimum	N/A	
	Execution of a contract	8 / 16	Minimum	Minimum	
V.	Sports Person	10 / 20	Minimum	N/A	
153	**Goods, services and execution of a contract**				
I.	Sales of rice, cotton seed oil or edible oil	1.5 / 3	Minimum	Minimum / adjustable for manufacturer / listed company	Tax Deduction by every prescribed person making a payment
II.	Distributors of		Minimum	Minimum	Tax Deduction by every prescribed person making a payment
	■ cigarettes	2.5 / 5			
	■ pharmaceutical products	1 / 2			
III.	Distributors, dealers, sub-dealers, wholesalers and retailers of fast-moving consumer goods, fertilizers, electronics excluding mobile phones, sugar, cement, steel and edible oil, if they are appearing in active taxpayers list of income tax and sales tax.	0.25	Minimum	Minimum	Tax Deduction by every prescribed person making a payment
IV.	On supplies of gold, silver and articles thereof	1 / 2	Adjustable	Adjustable	Tax Deduction by every prescribed person making a payment
V.	Sale of any other goods in the case of:				
	■ Company (excluding toll manufacturing)	5 / 10	N/A	Minimum / adjustable for manufacturer / listed company	Tax Deduction by the prescribed person making payment
	■ For toll manufacturing	9 / 18			
	■ Other taxpayers (excluding toll manufacturing)	5.5 / 11	Minimum	N/A	Tax Deduction by the prescribed person making payment
	■ For toll manufacturing	11 / 22			
VI.	■ Transport services				Tax Deduction by the prescribed person making payment
	■ Freight forwarding services				

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Section	Type of Payment	Rate % Active / In-Active	Individual & AOP	Company	Status of Tax Collected / Deducted
	■ Air cargo services	4 / 8	Minimum	Minimum	
	■ Courier services				
	■ Manpower outsourcing services				
	■ Hotel services				
	■ Security guard services				
	■ Software development services				
	■ IT services and IT enabled services as defined in section 2				
	■ Tracking services				
	■ Advertising services (other than by print or electronic media)	4 / 8	Minimum	Minimum	
	■ Share registrar services				
	■ Engineering services including architectural services				
	■ Warehousing services				
	■ Services rendered by asset management companies				
	■ Data services provided under license issued by the Pakistan Telecommunication Authority				
	■ Telecommunication infrastructure (tower) services, car rental services				
	■ Building maintenance services, services rendered by Pakistan Stock Exchange Limited and Pakistan Mercantile Exchange Limited				
	■ Inspection, certification				
	■ Testing and training services				
	■ Oilfield services				

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	■ Telecommunication services				
	■ Collateral management services				
	■ Travel and tour services.				
	■ REIT management services, services rendered by National Clearing Company of Pakistan Limited.				
VII.	Oil tanker contractor services	2 / 4	Minimum	Minimum	Tax Deduction by the prescribed person making payment
VIII.	Other services in the case of:				
	■ Company	9 / 18	N/A	Minimum	Tax Deduction by the prescribed person making payment
	■ Other taxpayers	11 / 22	Minimum	N/A	Tax Deduction by the prescribed person making payment
IX.	Electronic and print media for advertisement services	1.5 / 3	Minimum	Minimum	Tax Deduction by the prescribed person making payment
X.	Execution of a contract in the case of:				
	■ Company	7.5 / 15	-	Minimum/ adjustable for listed company / subject to conditions	Tax Deduction by the prescribed person making payment
	■ Other taxpayers	8 / 16	Minimum	N/A	
	■ Sports person	10 / 20	Minimum	N/A	
XI.	Deduction by exporter or an export house on payment for rendering of certain services	1 / 2	Minimum	Minimum	Tax Deduction by the prescribed person making payment
154	**Exports**				
I.	At the time of realization of foreign exchange proceeds on account of the export of goods by an exporter	1 + *1 *In addition to existing 1 %, tax @ 1% will also be deducted u/s 147 as an advance tax which is adjustable	Minimum	Minimum	Tax Deduction by every authorized dealer in foreign exchange
II.	At the time of realization of the proceeds on account of a sale of goods to an exporter under an	1 + *1 *In addition to	Minimum	Minimum	Tax Deduction by every banking company

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	inland back -to-back letter of credit or any other arrangement	existing 1 %, tax @ 1% will also be deducted u/s 147 as an advance tax which is adjustable			
III.	At the time of export of goods by an industrial undertaking located in the areas declared by the Federal Government to be a Zone	1 + *1 *In addition to existing 1 %, tax @ 1% will also be deducted u/s 147 as an advance tax which is adjustable	Minimum	Minimum	Tax Collection by EPZA (the Export Processing Zone Authority)
IV.	Every direct exporter and an export house registered under DTRE and EFS at the time of making payment for a firm contract to an indirect exporter	1 + *1 *In addition to existing 1 %, tax @ 1% will also be deducted u/s 147 as an advance tax which is adjustable	Minimum	Minimum	Tax Deduction by every direct exporter and an export house
V.	At the time of clearing of goods exported	1 + *1 *In addition to existing 1 %, tax @ 1% will also be deducted u/s 147 as an advance tax which is adjustable	Minimum	Minimum	Tax Collection by the Collector of Customs
154A	**Export of Services**				
	Exports of computer software or IT services or IT enabled services persons registered with Pakistan Software Export Board	0.25	Final subject to conditions	Final subject to conditions	Tax Deduction by every authorized dealer in foreign exchange
II.	a) Services or technical services rendered outside Pakistan or exported from Pakistan; b) Royalty, commission or fees derived by a resident company from a foreign enterprise in consideration for the use outside Pakistan of any patent, invention, model, design, secret process or formula or similar property right, or information concerning industrial, commercial or scientific knowledge, experience or skill made available or provided to such enterprise; c) construction contracts executed outside Pakistan; d) foreign commission due to an indenting commission agent; and e) other services rendered outside Pakistan as notified by the Board from time to time.	1	Final subject to conditions	Final subject to conditions	Tax Deduction by every authorized dealer in foreign exchange

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155	**Income from Property**				
	Annual rent of immovable property including rent of furniture and fixtures and amount of service relating to such property				Tax Deduction by every prescribed person making a payment in full / part
	■ In case of company	15 / 30	N/A	Adjustable	Tax Deduction by every prescribed person making a payment in full / part
	■ In case of other taxpayers	Progressive rates	Adjustable	N/A	Tax Deduction by every prescribed person making a payment in full / part
	■ Upto 300,000	0			
	■ 300,000 < 600,000	5			
	■ 600,000 < 2,000,000	Rs. 15,000 plus 10			
	■ Above 2,000,000	Rs. 155,000 plus 25			
156	**Prizes and winnings**				
	Gross amount of prize bond winning	15 / 30	Final	Final	Tax Deduction by every person paying prize on prize bond, winnings from raffle / lottery
	Gross amount of Prize on crossword puzzle	15 / 30	Final	Final	
	Gross amount of raffle/lottery winning, prize on winning a quiz, prize offered by a company for promotion of sales	20 / 40	Final	Final	
156A	**Petroleum products**				
	Commission or discount allowed to petrol pump operators	12 / 24	Final	Final	Tax Deduction by every person selling petroleum product to petrol pump operator
231AB	**Advance Tax on Cash Withdrawal**				
	Cash withdrawal exceeding Rs. 50,000/- per day from all accounts	0 / 0.6			Adjustable
231B	**Advance tax on motor vehicles**				
	At the time of registration of a motor vehicle and sale by manufacturer.		Adjustable	Adjustable	Advance Tax Collection subject to conditions, by every motor vehicle registration authority of excise and taxation department
	Engine Capacity:				
	Upto 850CC	0.5			
	851 < 1,000CC	01			
	1,001 < 1,300	1.5			

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	1,301 < 1,600	02			
	1,601 < 1,800	03			
	1,801 < 2,000	05			
	2,001 < 2,500	07			
	2,501 < 3,000	09			
	Above 3,000CC	12			
		Provided that in cases where the engine capacity is not applicable, and the value of vehicle is PKR. 5 million or more, the rate of tax collectible shall be 3% of the import value as increased by custom duty, sales tax and federal excise duty in case of imported vehicles or invoice value in case of locally manufactured or assembled vehicles			
		Provided that tax required to be collected shall be increased by 200% for persons not appearing in active taxpayers list			
	At the time of leasing of a motor vehicle to a person not appearing in active taxpayers list	4%	Adjustable	Adjustable	Advance Tax Collection by every leasing company or a scheduled bank or a NBFC Or an investment bank or a modaraba or a DFI
	At the time of transfer of registration or ownership of a motor vehicle:		Adjustable	Adjustable	Advance Tax Collection by every motor vehicle registration authority of excise and taxation department
	Upto 850CC	0			
	851 < 1,000CC	PKR 5000			
	1,001 < 1,300	PKR 7500			
	1,301 < 1,600	PKR 12500			
	1,601 < 1,800	PKR 18750			
	1,801 < 2,000	PKR 25000			
	2,001 < 2,500	PKR 37500			
	2,501 < 3,000	PKR 50,000			
	Above 3000CC	PKR 62,500			

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		Provided that in cases where the engine capacity is not applicable, and the value of vehicle is Rs. 5.00 million or more, the rate of tax shall be Rs. 20,000			
		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			
		Provided that tax required to be collected shall be increased by 200% for persons not appearing in active taxpayers list			
	Collection of Advance tax at the time of registration if the locally manufactured motor vehicle is sold prior to registration by the original purchaser				Advance Tax Collection every motor vehicle registration authority of excise and taxation department
	- Upto 1,000cc	100,000 / 300,000	Adjustable	Adjustable	
	- 1,001cc to 2,000cc	200,000 / 600,000	Adjustable	Adjustable	
	- 2,001cc and above	400,000 / 1,200,000	Adjustable	Adjustable	
231C	**Advance tax from agency, sponsor on Foreign Domestic Workers**				
	On issuance or renewal of visa to foreign national as domestic worker	Rs. 200,000 / 400,000			Adjustable
233	**Brokerage & Commission**				
I.	Advertisement agent	10 / 20	Minimum	Minimum	Tax deduction by the principle
II.	Life Insurance Agent where commission is less than Rs. 0.5 million per annum	8 / 16	Minimum	Minimum	
III.	Others	12 / 24	Minimum	Minimum	
234	**Tax on "motor vehicle tax"**				
	Registered laden weight / Seating capacity / Engine capacity and life of vehicle used	Annual / Lump Sum	Adjustable	Adjustable	Advance Tax Collection by any person collecting motor vehicle tax
	On Engine Capacity or Lump Sum:	Engine Capacity / Lump Sum			
	Upto 1,000CC	800 / 10,000			

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Section	Type of Payment	Rate % Active / In-Active	Individual & AOP	Company	Status of Tax Collected / Deducted
	1,001 < 1,199	1,500 / 18,000			
	1,200 < 1,299	1,750 / 20,000			
	1,300 < 1,499	2,500 / 30,000			
	1,500 < 1,599	3,750 / 45,000			
	1,600 < 1,999	4,500 / 60,000			
	Above 2,000CC	10,000 / 120,000			
235	**Electricity consumption**				
	Industrial or Commercial consumers with monthly electricity bill:				Advance Tax Collection by a person preparing electricity consumption bill
	- Upto Rs. 500	Nil	-	-	
	- Exceeds Rs. 500 but does not exceed Rs. 20,000	10	Minimum	Adjustable	
	- Exceeds Rs. 20,000	Rs. 1,950 plus 12% of the amount exceeding Rs. 20,000 for commercial consumers	Minimum/ Adjustable subject to conditions	Adjustable	
		Rs. 1,950 plus 5% of the amount exceeding Rs. 20,000 for industrial consumers	Minimum/ Adjustable subject to conditions	Adjustable	
	Domestic consumers, if not included in active taxpayers list	7.5% if the monthly bill exceeds Rs. 25,000	Minimum/ Adjustable subject to conditions	N/A	Advance Tax Collection by a person preparing electricity consumption bill
236	**Telephone & internet bill**				
I.	Telephone monthly bill exceeding Rs. 1,000	10	Adjustable	Adjustable	Tax Deduction by the person preparing telephone or internet bill
II.	Subscriber of internet and prepaid internet card or sale of units through any electronic medium or whatever form	15	Adjustable	Adjustable	Tax Deduction by the person issuing or selling prepaid card for telephones
	In case of persons mentioned in income tax general orders under section 114B (Non-Filer)	75			
III.	Mobile telephone and prepaid card for telephones or sale of units through any electronic medium or whatever form	15	Adjustable	Adjustable	Advance Tax Collection by the person issuing or selling units
236A	**Sale by auction / tender**				
	Sale of goods or property	10 / 20	Adjustable	Adjustable	Tax Deduction

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Section	Type of Payment	Rate % Active / In-Active	Individual & AOP	Company	Status of Tax Collected / Deducted
	(excluding immovable property)				by any person making sale by public auction
	Sale of immovable property	5 / 10	Adjustable	Adjustable	
	Lease of right to collect toll	10 / 20	Final	Final	
236C	**Sale or transfer of immovable property**				
I	Where the gross amount of consideration received does not exceed Rs. 50 million	3 / *10 / **6 *In case of persons not appearing in active taxpayers list **For late filers who filed their returns for last three preceding tax years after respective due dates	Adjustable / minimum / final subject to conditions	Adjustable/ minimum subject to conditions	Tax Deduction by every person responsible for registering or attesting transfer
	Where the gross amount of consideration received exceeds Rs. 50 million but does not exceed Rs.100 million	3.5 / *10 / **7 *In case of persons not appearing in active taxpayers list. **For late filers who filed their returns for last three preceding tax years after respective due dates.	Adjustable/ minimum/ final subject to conditions	Adjustable/ minimum subject to conditions	Tax Deduction by every person responsible for registering or attesting transfer
	Where the gross amount of consideration received exceeds Rs. 100 Million.	4 / *10 / **8 *In case of persons not appearing in active taxpayers list. ** For late filers who filed their returns for last three preceding tax years after respective due dates.	Adjustable/ minimum/ final subject to conditions	Adjustable/ minimum subject to conditions	Tax Deduction by every person responsible for registering or attesting transfer
236CA	**Advance tax on tv plays and advertisements**				
	Foreign-produced TV drama serial or play	Rs. 1,000,000 per episode / *Rs. 2,000,000 per episode	N/A	Minimum	Any licensing authority certifying any foreign TV drama serial or play
	Foreign-produced TV play (single episode)	Rs.3,000,000 / *Rs. 6,000,000	N/A	Minimum	Any licensing authority certifying any foreign TV drama serial or play
	Advertisement starring foreign actor	Rs. 100,000 per second / Rs. 200,000 per second	N/A	Minimum	Any licensing authority certifying any commercial for advertisement starring foreign actor

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Section	Type of Payment	Rate % Active / In-Active	Individual & AOP	Company	Status of Tax Collected / Deducted
236CB	**Advance tax on functions and gatherings**	10%	Adjustable	Adjustable	Owner / operator of facility
236G	**Advance tax on sales of specified goods to distributors, dealers, and wholesalers**				
	- Fertilizer	0.7 / 1.4 / 0.25 *if appearing in the active taxpayers list of income and sales tax	Adjustable	Adjustable	Tax Deduction by every manufacturer or commercial importer
	- Other than fertilizer	0.1 / 2	Adjustable	Adjustable	Tax Deduction by every manufacturer or commercial importer
236H	**Advance tax on sales of specified goods to Wholesalers**	0.5 / 1	Adjustable	Adjustable	Tax Collection by every manufacturer, wholesaler, distributor, dealer or commercial importer
	In case of sales of specified goods to retailers	0.5 / 2.5			
236K	**Advance tax on purchase of immovable property**				
I	Where the fair market value does not exceed Rs. 50 million	3 / *12 / **6 (of the FMV) *In case of persons not appearing in active taxpayers list **For late filers who filed their returns for last three preceding tax years after respective due dates.	Adjustable / Final subject to conditions	Adjustable	Tax Deduction by every person responsible for registering or attesting transfer
II	Where the fair market value exceeds Rs. 50 million but does not exceed Rs. 100 million	3.5 / *16 / **7 *In case of persons not appearing in active taxpayers list **For late filers who filed their returns for last three preceding tax years after respective due dates	Adjustable / Final subject to conditions	Adjustable	Tax Deduction by every person responsible for registering or attesting transfer
III	Where the fair market value exceeds Rs. 100 million	4 / *20 / **8 *In case of persons not appearing in active taxpayers list **For late filers who filed their returns for last three preceding tax years after respective due dates	Adjustable/ Final subject to conditions	Adjustable	Tax Deduction by every person responsible for registering or attesting transfer

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Section	Type of Payment	Rate %	Individual & AOP	Company	Status of Tax Collected / Deducted
		Active / In-Active			
236Y	**Advance tax on persons remitting amounts abroad through credit or debit or prepaid cards**	5 / 10	Adjustable		Tax deduction by every banking company
236Z	**Value of Bonus shares issued**	10%	Final Tax		Tax deduction by every company issuing Bonus shares

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Key Reduction in Withholding Tax Rates

Clause	Section	Beneficiary	Rate
5A	152 (2) Profit on debt	Profit on debt payable to a non-resident person having no permanent establishment in Pakistan subject to prescribed conditions	10%
5AA	152 (2) Profit on debt	Profit on debt to an individual from a debt instrument issued by the Federal Government under the Public Debt Act,1944 purchased through a bank account maintained abroad, a non-resident Rupee account, or a FCY account maintained with a banking company in Pakistan. It shall be final tax	10%
5AB	151 Profit on Debt	Profit on debt from a debt instrument purchased by a resident citizen of Pakistan issued by Federal Government who has already declared foreign assets to the Board through a FCVA maintained with banks in Pakistan under Foreign Exchange Regulations of State Bank of Pakistan [SBP]. It shall be final tax	10%
5AC (Clause 78 & 79 of Part 1 of Second schedule)	152 (2)/ 151 Profit on debt	Profit on debt from foreign currency accounts held with banks in Pakistan or certificate of investments issued by investment banks under Foreign Currency Account Scheme of SBP, by non-resident individuals, Association of persons and non-resident companies Profit on debt from a Rupee account by a non-resident individual holding POC, NICOP or CNIC, where the deposits are exclusively made from foreign exchange remittances	0%
18C	150 Dividend	Dividend declared by a company as are “attributable” to profits and gains derived from a bagasse and biomass based co – generation power projects as per clause 132C, Part – I of the Second schedule of the Ordinance	7.5%
24A	153(1)(a) Payments for goods, services, and contracts	On payment to distributors of pharmaceutical products On payment to distributors of cigarettes	1% 2.5%
24C	153(1)(a) Payments for goods	Distributors, dealers, sub dealers, wholesalers and retailers of fast-moving consumer goods, fertilizers, electronics [excluding mobiles], sugar, cement, steel and edible oil appearing in Active taxpayers list in income tax and sales tax who are Tier-1 retailers integrated and configured with FBR for real time reporting of sales and receipts	0.25%
28C	233 Brokerage and Commission	A person running online marketplace	5%
28F	153(1)(b) Payments for services	Oil tanker contractor services	2%
31	153(1)(a) Payments for goods	On supplies of gold and silver and articles thereof	1%

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Key Exemptions from Specific Provisions

Clause	Section	Beneficiary
9AA	153 (1) (a)	Ship breakers in respect of ships imported after 01 July 2014
11B	150 Dividends	Inter-corporate dividend within the group companies entitled to group taxation under section 59AA subject to the condition that the return of the group has been filed for the latest completed tax year
11C	151	Inter-corporate profit on debt within the group companies entitled to group taxation under section 59AA
11E	153 (1) (b)	Sui Southern Gas Company and Pakistan LNG Terminal from Sui Northern Gas Pipelines Limited on account of re-gasification charges
12	153 (1) (a)	Agricultural produce is purchased directly from the grower of such produce subject to production of prescribed forms and certificates
12A	150	Dividend paid to transmission Line Projects under Transmission Line Policy 2015.
12B	148	Import of "Real-time PCR system (standard 96-well plate and 0.2ml tubes format, 5 channel)", "Biosafety Cabinet" and "Auto Clave 50 Liter Capacity" for a period commencing from 20th March 2020 and ending on 31st December 2021
12BA	148	Import of thirty million adult 3xPly Knit face masks received as humanitarian assistance from M/s HANES Brands Inc. North Carolina, USA for distribution within the population of Lahore Division, Government of the Punjab
12L	148 &153	Import and subsequent supply of five hundred thousand metric tons of white sugar imported by the Trading Corporation of Pakistan
12M	148	Import of oxygen, generators, cylinders, Cryogenic and vessels, goods for a period of one hundred and eighty days starting from the 14th of May 2021
12N (a)	148	The import of prescribed goods which takes place within the jurisdiction of Border sustenance markets, subject to certain conditions
12N(b)	154	The export of prescribed goods which takes place within the jurisdiction of Border sustenance markets
12O	148	Import of drones donated by Ministry of Agriculture and Rural Affairs (MARA), Government of China to Pakistan through Sea Route
12P	148	Import of machinery and equipment as listed in S. No 32 of Part-I of Fifth Schedule to the Customs Act, 1969 subject to the same conditions and limitations as specified therein
16	148, 151, 153, 155, 156	The Institutions of the Agha Khan Development Network (Pakistan)
19	113, 151	Non-residents, in respect of receipts from Pak rupees denominated Government and listed corporate securities and redeemable capital receipts, where the investments are made exclusively from foreign exchange remitted into Pakistan through a Special Convertible Rupee Account maintained with a bank in Pakistan *(excluding local branches or subsidiaries or offices of foreign banks, companies, associations of persons or any other person operating in Pakistan)*
36A	151 (1) (a)	Behbood Savings Certificate or Pensioner's Benefit Account and Shuhada Family Welfare Account
36B	151	Promissory notes and sales tax refund bonds
36C	151	Pakistan Banao Certificate
36D	150 & 151	Sarmaya-e-Pakistan Limited
36E	151	Bonds issued under the Federal Government Duty Drawback Bonds Rules, 2019

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Clause	Section	Beneficiary
38	151, 153, 233 & 236Q	Special purpose vehicle for the purpose of securitization or issue of sukuks.
38A	150, 151 & 233	Venture Capital Company
38AA	150	Dividends paid to: ■ China Overseas Ports Holding Company Limited; ■ China Overseas Ports Holding Company Pakistan (Private) Limited; ■ Gwadar International Terminal Limited; ■ Gwadar Marine Services Limited and ■ Gwadar Free Zone Company Limited for a period of twenty-three years.
38AAA	152	The provisions of section 152 shall not apply to special purpose vehicle referred to in clause 99B of Part I of Second Schedule
38C	150, 151, 152, 153 & 233	Islamic Development Bank
38D	151&153	National Disaster Risk Management Fund
42	153 (3)	On payment received by a resident person for providing services by way of operation of container or chemical or oil terminal at a seaport in Pakistan or of an infrastructure project covered by the Government's Investment Policy, 1997
43A	153 (1)	A person on account of supply of petroleum product imported by the same person under the Government of Pakistan's deregulation policy of POL products
43B	153 (1) (a)	Sale of air tickets by travelling agents, who have paid withholding tax on their commission income
43C	153 (1) (a)	A petroleum agent or distributor who is registered under Sales Tax Act, 1990 on account of supply of petroleum products
43D	153 (1) (a) & (b)	An oil tanker contractor with effect from 1st July 2008, provided that such contractor pays tax @ 2.5%, on the payments for rendering or providing of carriage services
43E	153 (1) (a) & (b)	Goods transport contractors, provided that such contractors pay tax at the rate of 3.5% on payments for rendering or providing of carriage services
43F	153	A start-up, being recipient of payment as defined in clause (62A) of section 2
43G	153	Commodity futures contracts listed on a Futures Exchange licensed under the Futures Market Act, 2016
43H	153 (1) (b)	The provisions of section 153(1)(b) shall not apply to an exhibitor or a distributor of a feature film, as a payer, on payment made to a distributor, producer or importer of a feature film
45	153 (1)	Manufacturer-cum-exporter subject to certain conditions
45A	153(1) (a) & (b)	The rate of deduction of withholding tax shall be 1% on local: ■ Sales, ■ Supplies and ■ Services provided or rendered to the taxpayers falling in the following categories namely: (i) Textile and articles thereof; (ii) Carpets; (iii) Leather and articles thereof including artificial leather footwear; (iv) Surgical goods; and (v) Sports groups.
45B	153	The purchase of used motor vehicles from general public

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Clause	Section	Beneficiary
46	153 (1) 152(2A)	■ The provisions of section 153(1) shall not apply in case of payments received by an oil distribution company or an oil refinery ■ The provisions of section 152(2A) shall not apply in case of payments received Permanent Establishment of Non-resident Petroleum Exploration and Production (E&P) Companies for supply of its petroleum products
46A	153 (3)	A manufacturer of iron and steel products relating to sale of goods manufactured by him
46AA Erstwhile SRO 586 (I) / 91	153	Persons as recipients of payment, namely: ■ A provincial government; ■ A local authority; ■ Residents of Azad Kashmir and execute contracts in Azad Kashmir only and produce a certificate from the income tax authority; ■ Persons receiving payments exclusively for the supply of prescribed agriculture produce subject to certain conditions; ■ Companies receiving payments for the supply of electricity and gas including companies receiving payments for the transmission of electricity and gas; ■ Companies receiving payments for the supply of crude oil; ■ Hotels and restaurants receiving payments in cash for providing accommodation or food or both; ■ Shipping companies and air carriers receiving payments for the supply of passenger tickets and for the cargo charges of goods transported; ■ Individuals who are not registered under section of the ordinance 181 and receiving payments for the supply of sand, bricks, grit, gravel, crushed stone, soft mud or clay; and ■ Artisans, plumbers, electricians, surface finishers, carpenters, painters or daily wagers, receiving payments in respect of services provided to the construction sector including construction of buildings, roads, bridges and other such structures or the development of land, subject to the following conditions: a) services rendered by an individual who is not registered as a taxpayer under section 181; b) the name, CNIC and address such individual is recorded by the recipient of such service; and c) payment of such services is made directly to such individual.
47A	153	A resident person for supply of such goods as were imported by the same person and on which tax has been paid under section 148
47B	150, 151, 233 & First Schedule, Division VII, Part I	Any person making payments to: ■ National Investment Unit Trust; ■ a Collective Investment Scheme; ■ Approved Pension Fund; ■ an Approved Income Payment Plan; ■ a REIT Scheme; ■ a recognized provident fund; or ■ an approved superannuation fund or an approved gratuity fund.
47C	154 (1)	An exporter in respect of cooking oil or vegetable ghee exported to Afghanistan, from whom advance tax has been collected under section 148 on import of edible oil
47D	153 (3) (a)	Cotton grinners
56	148	■ Goods classified under Pakistan Customs Tariff falling under Chapter 86 and 99 except PCT Heading 9918; ■ Petroleum oils and oils obtained from bituminous minerals crude, furnace oil etc.;

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Clause	Section	Beneficiary
		■ Goods imported by direct and indirect exporters covered under sub-chapter 7 of Chapter XII of SRO 450(I)/2001, dated June 18, 2001; ■ Goods temporarily imported into Pakistan for subsequent exportation, and which are exempt from customs duty and sales tax; ■ Goods temporarily imported into Pakistan by international athletes which would be subsequently taken back by them within 120 days of temporary imports; ■ Manufacturing Bond as prescribed under chapter XV of Customs Rules, 2001; ■ mineral oil imported by a manufacturer or formulator of pesticides which is exempt from customs-duties under the Customs Notification No. S.R.O 857(I)/2008, dated the 16th August 2008; ■ Federal Government, provincial and local government; ■ A foreign company and its associations; ■ A person who imports plant and machinery for execution of a contract with the Federal Government or a provincial government or a local government and produces a certificate from that government; ■ Companies importing high speed diesel oil light diesel oil etc. for refining and chemical used for refining; ■ Petroleum companies covered under the customs and Sales Tax Notification No. SRO 678(I)/2004, except motor vehicles imported by such companies; ■ Goods purchased or manufactured and exported from Pakistan which are subsequently imported in Pakistan within one year of their exportation, provided conditions of section 22 of the customs Act, 1969 are complied with; ■ Plant and machinery imported for setting up of a bagasse/biomass-based cogeneration power project qualifying for exemption, clause 132C of part I of 2nd schedule; ■ Persons authorized under export Facilitation scheme 2021 notified by the Board subject to certain conditions and limitations; ■ Motor vehicles upto 1000cc in CBU conditions; ■ Printed books excluding brochures, leaflets and similar printed matter, whether or not in single sheets; ■ Newspapers, journals and periodicals, whether or not illustrated or containing advertising material; and ■ Blind talking mobile phones imported by blind persons as per rules issued by the Board.
57	**153**	Operating Trading Houses subject to certain conditions
59	**151**	■ Term Finance Certificates ■ Monthly income savings accounts for a resident individual
60	**148 & 153**	Fully and partly designed cypher devices, for use within the country as are verified by Cabinet Division (NTISB) with reference to design, quality and quantity
60A	**148**	Import of plant, machinery and equipment including dumpers and special purposes motor vehicles imported by the following for construction of Sukkur-Multan section of Karachi-Peshawar Motorway project and Karakorum Highway (KKH) Phase-II (Thakot to Hevellian Section) of CPEC project respectively, namely: ■ M/s China state Construction Engineering Corporation Limited; and ■ M/s China Communication Construction Company construction
60AA	**148**	Import of construction materials or import of construction materials or goods up to a maximum of 10,898.000 million rupees imported by China State Construction Engineering Corporation (M/s CSCEC) for construction of Sukkur-Multan section of Karachi-Peshawar Motorway project of National Highway Authority under CPEC
60B	**148**	Import of thirty-five armoured and security vehicles imported by or for Ministry of Foreign Affairs, Government of Pakistan meant for security of visiting foreign dignitaries, subject to the certain conditions

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Clause	Section	Beneficiary
60C	148	Import of equipment to be furnished or installed for Rail Based Mass Transit Projects in Lahore, Karachi, Peshawar and Quetta under CPEC
60D	148	Import of firefighting equipments by industrial undertakings set up in the special economic zones established by the Federal Government
60DA	148	Import of the capital equipment as defined in Special Technology Zones Authority Act, 2021 (XVII of 2021): ■ Zone developers for consumption in the special technology zones for the period of ten years commencing from the date of signing the development agreement ■ Zone enterprises for a period of ten years from the date of issuance of license by the Special Technology Zone Authority ■ Special Technology Zones Authority established under Special Technology Zones Authority Act, 2021
60E	148	Mobile phones brought in personal baggage under the Baggage Rules, 2006
66	235	Exporters of manufacturer of carpets, leather and articles, surgical goods, sports goods and textile and articles
67	150, 151, 152, 153 & 233	International Finance Corporation
68	151, 153 & 155	Pakistan Domestic Sukuk Company Limited
69	150, 151, 152, 153 & 233	Asian Development Bank
70	148	Goods for the execution of contract, imported by contractors and sub-contractors engaged in the execution of power project under the agreement between the Islamic Republic of Pakistan and HUB Power Company Limited
72	150, 151, 152, 153 & 233	The ECO Trade and Development Bank
72AA	152	A Hajj Group Operator in respect of Hajj operations
77	148 & 153	Import and subsequent supply of items with dedicated use of renewable sources of energy like solar and wind etc., even if locally manufactured
78	150 152 (2A) &153	Coal Mining and Coal based Power Generation Projects in Sindh: ■ The dividend income of the shareholders of such a project, from the date of commencement of business till 30 years from such date; and ■ The payments made on account of sale or supply of goods or providing or rendering of services during project construction and operations.
79A	153 (1) (b)	National Telecommunication Corporation against provision of telecommunication services including ancillary services
91	148	Prescribed agricultural equipments under Chapter 84
92	148	Aircraft, spare parts, operational tools etc.
93	154 (1)	Taxpayers operating halal meat production and qualifying for exemption under clause 126K of Part I of Second schedule for the period specified in clause 126K
95	151, 152, 236A & 236K	The Second Pakistan International Sukuk Company Limited, the Third Pakistan International Sukuk Company Limited and The Pakistan Global Sukuk Programme Company Limited
95A	236A	Auction of franchise rights to participating teams in a national or international league for the purposes of encouraging major games and sports the first day of July 2019
96	151, 153, 155 & 236C	The Second Pakistan International Sukuk Company Limited, the Third Pakistan International Sukuk Company Limited and the Pakistan Global Sukuk Programme Company Limited

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Clause	Section	Beneficiary
97A	37, 236C and 236K	National Highway Authority in respect of transfer of immovable property to the Pakistan Global Sukuk Programme Company Limited and in respect of transfer of immoveable property to National Highway Authority from the Second Pakistan International Sukuk Company Limited or the Pakistan Global Sukuk Programme Company Limited
99	148	Import or acquisition of aircraft on wet or dry lease by M/s Pakistan International Airlines Corporation with effect from 19th March 2015
102	231B (1A)	Light commercial vehicles leased under the Prime Minister's Youth Business Loan Scheme
108	113, 151	The Supreme Court of Pakistan – Diamer Bhasha & Mohmand Dams – Fund
109A	Division III of Part V of Chapter X and Chapter XII	Individual domiciled or company and association of persons resident in the Tribal Areas forming part of the Provinces of Khyber Pakhtunkhwa and Balochistan with effect from the 1st day of June 2018 to the 30th day of June 2025 (both days inclusive)
110	Division III of Part V of Chapter X and Chapter XII	Individual domiciled or company and association of person resident in the Tribal Areas forming part of the Provinces of Khyber Pakhtunkhwa and Balochistan with effect from the 1st day of June 2018 to the 30th day of June 2025 (both days inclusive)
115	153	Traders being individuals having turnover upto Rs. 100 million
116	151	The Prime Minister's COVID-19 Pandemic Relief Fund-2020
118	All provisions of withholding tax Ordinance, 2001(XLIX of 2001)	Islamic Naya Pakistan Certificates Company Limited (INPCCL) as a recipient
119	153(1)(a)	Distributors, dealers, wholesalers and retailers of locally manufactured mobile phone devices as withholding agent
120	148, 150, 151, 152, 153, 154, 154A, 155, 156, 156A, 231B, 233, 234, 235, 236, 236A, 236C, 236CA, 236G, 236H, 236K & 236Y	The persons mentioned in Table 1 of clause (66) of Part I of the Second Schedule as recipients of payment. Provided that such persons shall continue to perform functions as withholding and collecting agent under the aforesaid provisions.
121, 122, 123, 124	151, 236, 148	Exemption from withholding tax on profit on debt under section 151 to Prime Minister's relief Fund, Earthquake and other calamities with effect on and from 5th August 2022 (clause 121) Exemption from withholding tax under section 236 on donation made through SMS to Prime Minister's Flood Relief Fund, 2022 with effect on and from 5th August 2022 (clause 122) Exemption from collection of tax under Section 148 of the Ordinance for period of three months from 1st December 2022 on the goods required and imported for relief operation for flood affectees, duly certified by NDMA and PDMA (Clause 123) Exemption from collection of tax under Section 148 of the Ordinance on the import of Tomato (PCT heading 0702.0000) and onion (PCT heading 0703.1000) till 31st December 2022 (clause 124)

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Section	Description
148	*Imports*
150	*Dividends*
151	*Profit on debt*
152	*Payments to Non- residents*
153 (1)(a)/(b)/(c)	*Payments for goods/services/contracts respectively.*
154	*Exports*
154A	*Export of Services*
155	*Rent of Immovable Property*
156	*Prizes and winnings*
156A	*Petroleum products*
231AB	*Advance Tax on Cash Withdrawal*
231B	*Advance tax on Motor Vehicles*
231C	*Advance Tax on foreign Domestic Workers*
233	*Brokerage and Commission*
234	*Tax on Motor Vehicles*
235	*Electricity consumption*
236	*Telephone & Internet users*
236A	*Advance tax at the time of sale by auction*
236C	*Advance Tax on sale or transfer of immovable Property*
236CA	*Advance tax on TV plays and advertisements*
236G	*Advance tax on sales to distributors, dealers and wholesalers*
236H	*Advance tax on sales to retailers*
236K	*Advance tax on purchase or transfer of immovable property*
236Y	*Advance tax on purchase or transfer of immovable property*
236Z	*Bonus Shares Issued by Companies*

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