



# MUKHTAR CONSULTING L.L.P

## Tax, Accounts, Audit, Corporate

WHT- Salary income (Rupees)		Tax rates		Contacts u/s 153 (1)(c)		Active	In.active
Up to 600,000		0%		By company		7.5%	15%
600,000 to 1,200,000		1%exceeding 600,000		By individual and AOP		8%	16%
1,200,001 to 2,200,000		6,000 + 1%exceeding 1,200,000		Sports person		15%	30%
2,200,001 to 3,200,000		116,000 + 23%exceeding 2,200,000		Withholding tax for income from property u/s 155			
3,200,001 to 4,100,000		346,000 + 30%exceeding 3,200,000		Property income (Rs)		Tax rates	
Above 4,100,000		616,000 + 35%exceeding 4,100,000		Individuals and AOPs			
* Where taxable income of salaried individuals exceeds Rs. 10M; surcharge shall be levied at the rate 9% of tax chargeable.				Up to 300,000		Nil	
* Withholding of tax @ 20% against payment of directorship fee or fee for attending board meeting u/s 149(3).				300,001 to 600,000		5%exceeding 300,000	
Individual below the age of 70 deriving only income from pension from former employer		Tax rates		600,001 to 2,000,000		15,000 + 10%exceeding 600,000	
Where the amount of pension received does not exceed rupees ten million		0% of the amount		Above 2,000,000		155,000 + 25%exceeding 2,000,000	
Where the amount of pension received exceed rupees ten million		5% of the amount exceeding		Companies		15% of gross rent	
In Case a person continues to work with former employer or received annuity plan, pension supplements or lumpsum		Normal Salaried / Non salaried		In both cases, tax payable shall increase by 100% for a In-active person			
				Other important withholding tax rates			
WHT-Dividend u/s 150		Active	Inactive	Prizes and winnings u/s 156		Active	In.active
WHT-Dividend paid by independent power purchasers		7.5%	15.0%	Prize bonds		15%	30%
WHT-Dividend from REIT, & Others		15%	30%	Lottery and winnings		20%	40%
WHT-Dividend from Mutual Funds (in case recipient is corporate entity debt securities shareholder)		25% of debt securities, 15% of equities	50% of debt securities, 30% of equities	Brokerage and commission u/s 233		Active	In.active
WHT-Received from company having exempt income		25%	50.0%	Advertisement agents		10%	20%
WHT-Profit on debt u/s 151 - 7B		Active	Inactive	Life insurance (less than 0.5 M)		8%	16%
WHT on profit from banking co. or financial institutions		20%	40%	Other cases		12%	24%
WHT on profit from Govt securities (other than individuals)		20%	40%	Domestic electricity consumption u/s 235 - Non ATL condition shouldn't apply as per 101			
WHT on profit in all other cases		15%	30%	Monthly bill < Rupees 25,000		-	
Up to 5 M		Final Tax		Monthly bill > Rupees 25,000		7.5%	
Above 5 M		Normal Tax		Advance tax on Telephone Users - 236 - Non ATL condition shouldn't apply as per 101		Active/Inactive	
Tax on payments to non-residents u/s 152				Telephone Subscriber (Other than Mobile Phone) exceeding Rs. 1000 monthly bill		10% exceeding amount	
Royalty and technical services 152(1)		15% - 10%		Internet, Mobile telephone and pre-paid internet or telephone card		15% of the bill amount or sale price (if person appears)	
Contract for construction services 152(1A)		7%		On sale by auctions u/s 236A		Active	In.active
Advertisement by TV satellite 152(1A)		7%		Immovable property		5%	10%
Insurance premium 152(1AA)		5%		Others		10%	20%
Media person advertisement 152(1AAA)		10%		Immoveable property - on seller - u/s 236C		Active	Late Filer
Foreign produced commercial 152(1BA)		20%		Gross Consideration received upto 50M		4.5%	7.5%
Gain on debt instruments (ID and IDA)		10%		Where Gross Consideration received from 50M to 100M		5.0%	8.5%
Offshore digital services 152(1DC)		15%		Where Gross Consideration received exceed 100M		5.5%	9.5%
Any other service 152(2)		20%		Exemption of 236C available for one declared residential property held for 15 years, with no future claims allowed for an			
Payments to Non Resident Permanent Establishment (PEs):		Active	Inactive	Immoveable property - on buyer - 236K		Active	Late Filer
Payment to Non Residents for Goods (except imported goods sold by importer in same condition) - 152(2A) clause (a)		5.0%	10.0%	Where Fair Market value is upto 50M		1.5%	4.5%
By Company		5.0%	10.0%	Where FMVs from 50M to 100M		2%	5.5%
By Individuals and AOPs		5.5%	11.0%	Where FMV exceed 100M		2.5%	6.5%
Payment to Non Residents for Services-152(2A) clause (b)				Tax on sale - specified sectors			
For specified services		8%	16%	Fertilizers - 236G Div. - XIV Part-IV, 1st Schedule, If taxpayer in ATL of both Sales Tax & Income Tax		0.7% - 0.25%	2% - 0.5%
For IT, IT enabled services		4%	8%	Other than fertilizers - 236G		0.1%	2.0%
In all other cases - Company, Ind and AOP		15%	30%	Tax on sale to retailers - 236H		0.5%	2.5%
Payment to Non Residents for Execution of Contracts- 152(2A) clause (c)				Fixed tax charged by electric supply co. from retailers			
In case of Sports person		15%	30%	Gross amount of monthly bill		Active	
In all other cases		8%	16%	Up to 30,000		Rs. 3,000	
WHT-Local Sale of goods u/s 153		Active	In.active	Exceeding 30,000 but not exceeding 50,000		Rs. 5,000	
The exempt threshold for services rendered		75000		Exceeding 50,000 but not exceeding 100,000		Rs. 10,000	
By company		5%	10%	Retailers & service providers were notified by the board in Income Tax General Order.		Up to 200,000	
By individual and AOP		5.5%	11%	This tax shall not be collectible if the sales tax has been collected from the person under the sales tax Act, 1990.			
Rice, cottonseed, edible oils		1.5%	3%	Business income (Rupees)		Tax rates	
Sale of Gold & Silver and articles thereof		1.0%	2%	Up to 600,000		0%	
Distributors, dealers, sub-dealers, wholesalers and retailers of FMCG, fertilizers, electronic goods		0.25%	0.5%	600,000 to 1,200,000		15%exceeding 600,000	
In case toll manufacturing (by company)		9%	18%	1,200,000 to 1,600,000		90,000 + 20%exceeding 1,200,000	
In case toll manufacturing (other than company)		11%	22%	1,600,000 to 3,200,000		170,000 + 30%exceeding 1,600,000	
WHT-Local Services u/s 153 (1)(b)		Active	In.active	3,200,000 to 5,600,000		650,000 + 40%exceeding 3,200,000	
The exempt threshold for services rendered		30000		Above 5,600,000		1,610,000 + 45%exceeding 5,600,000	
All other cases: By company, individual and AOP		15%	30%	If AOP's income exceeds 10M, a surcharge 10% of tax chargeable shall be levied.			
IT & IT enabled Services		4%	8%	Tax Rates for Companies:		Tax rates	
Payment to electronic and print media for advertising services		1.5%	3%	Type			
Oil tanker contractors		2%	4%	Small Company		20%	
Transport services, freight forwarding services, air cargo services, courier services, manpower outsourcing services, hotel services, security guard services, software development services, tracking services, advertising services (other than by print or electronic media), share registrar services, engineering services including architectural services, warehousing services, services rendered by asset management companies, data services provided under a license issued by the PTA, 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, oil field services, telecommunication services, collateral management services, travel and tour services, REIT Management Services, Services rendered by NCCPL.		6%	12%	Banking Company		39%	
WHT from digital supplier/service providers - 153(2A) / Div III(3A) P III of 1st Schedule - paid via digital means		1% of the receipts		All other Companies		29%	
WHT from digital supplier/service providers - 153(2A) / Div III(3A) P III of 1st Schedule - paid via COD		2% of the receipts		Alternate Corporate Tax (ACT)		17%	
Tax at Import stage		Active	In.active	Minimum Tax - 113		Rate	
Persons importing goods classified in Part I of the Twelfth Schedule		1%	2%	Sui Northern Gas, SNGPL, Pakistan Airlines, Poultry Industries		0.75%	
Persons importing goods classified in Part II of the Twelfth Schedule		2%	4%	Oil refineries, Motorcycle dealers registered under STA 1990, Oil marketing companies		0.5%	
Persons importing goods classified in Part III of the Twelfth Schedule		5.5%	11%	Petroleum agents, pharmaceutical distributors and FMCGs, Online e-commerce supplies		0.25%	
If the importer is commercial for the goods specified in Part III of the Twelfth Schedule		6%	12%	Companies list on PSX not covered above		1%	
Advance Tax on Purchase, Registration and Transfer of Motor Vehicles				All other cases		12.5%	
Engine Capacity		Active	Inactive	Super Tax - 4C		2022	2023, 2024, 2025
Up to 850cc		0.5% of the value	1.5% of the value	Where income does not exceed Rs. 150 million		0%	0%
851cc to 1000cc		1% of the value	3% of the value	Where income exceeds Rs. 150 million but does not exceed Rs. 200 million		1%	1%
1001cc to 1300cc		1.5% of the value	4.5% of the value	Where income exceeds Rs. 200 million but does not exceed Rs. 250 million		2%	2%
1301cc to 1600cc		2% of the value	6% of the value	Where income exceeds Rs. 250 million but does not exceed Rs. 300 million		3%	3%
1601cc to 1800cc		3% of the value	9% of the value	Where income exceeds Rs. 300 million but does not exceed Rs. 350 million		4%	4%
1801cc to 2000cc		5% of the value	15% of the value	Where income exceeds Rs. 350 million but does not exceed Rs. 400 million		4%	6%
2001cc to 2500cc		7% of the value	21% of the value	Where income exceeds Rs. 400 million but does not exceed Rs. 500 million		4%	8%
2501cc to 3000cc		9% of the value	27% of the value	Where income exceeds Rs. 500 million		4%	10%
Above 3000cc		12% of the value	36% of the value	Exemption of 4C available for one declared residential property held for 15 years, with no future claims allowed for an			
Gain on sale of immovable property - 37(1)(A)				Issuance of Bonus Shares		Active	Inactive
Gain on sale of immovable property		ATL	Non ATL (Ind, AOP & Normal business income rates as specified in Div. I for Individuals, AOPs & Div. II for Companies (In-case of Ind, AOPs not appearing in ATL list Min. tax rate shall be 15%)	10%		10%	20%
Where the holding period does not exceed 1 year		15%		WHT Tax Cash withdrawal, Functions/Gathering, Online Debit/Credit Card Transactions			
Where holding period exceeds 1 year does not exceed 2 years		15%		Cash withdrawal Rs. 50,000/- & above		Active	Inactive
Where the holding period exceeds 2 years does not exceed 3 years		15%		Advance Tax on function and gathering 236CB		Nil	0.8%
Where the holding period exceeds 3 years does not exceed 4 years		15%		Advance Tax on debit / Credit cards 236Y		10%	20%
Where the holding period exceeds 4 years does not exceed 5 years		15%		Petroleum Products (Final Tax):		5%	10%
Where the holding period exceeds 5 years does not exceed 6 years		15%		Commission/Discount to Petrol Pump Operators on Petroleum Products		12%	24%
Where the holding period exceeds 6 years		15%		Advance tax on foreign domestic workers			
Exemption of 37A available for one declared residential property held for 15 years, with no future claims allowed				Any Authority issuing/renewing of domestic aide visa shall collect adjustable advance tax from such agency, as		Rs. 200,000/-	
				Tax on Builder & Developers u/s 7F		Active	In. active
				Construction & sale of residential, commercial & other buildings		10% of gross receipts	I & II of Part-I of list
				Development & sale of residential, commercial & other plots or, Above both		15% of gross receipts	
				Tax u/s 154 (Export of goods) - Non ATL condition shouldn't apply as per 10th Schedule		u/s 154	u/s 147
				Export of goods by exporter (Tax collected shall be Min tax and adjustable)		1% of proceeds	1% of proceeds
				Export of services (Tax to be deducted by Banks) - 154A		Rate of tax	
				Export proceeds of software or IT or IT-enabled services by the person registered with PSEB		0.25% of proceeds from 2024 to 2026	
				Any other case		1% of proceeds	

**Disclaimer:** This chart is intended for general informational purposes only. Due care has been exercised in its preparation; however, errors and omissions are accepted. For queries or corrections, please contact:

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