

MUKHTAR CONSULTING L.L.P

Tax, Accounts, Audit, Corporate

			-			
WHT- Salary income (Rupees) Upto 600,000	Tax	rates 0%	Contacts u/s 153 (1)(c) Bycompany		Active 7.5%	In.active
600,000 to 1,200,000	1%exceeding 600,000		By individual and AOP		8%	16%
1,200,001to2,200,000 2,200,001to3,200,000	6,000 + 11% exceeding 1, 116,000 + 23% exceeding		Sportsperson Withholding toy for income from property y/o 155		15%	30%
3,200,001to4,100,000	346,000+30%exceedin	g 3,200,000	Withholding tax for income from property u/s 155 Property income (Rs)		Tax ra	tes
Above 4,100,000 *Where taxable income of salaried individuals exceeds Rs. 10M; surcharge shall be levied	616,000+35%exceeding		Individuals and AOPs			
*Withholding of tax @ 20% against payment of directorship fee or fee for attending board meeting u/s 149(3).			Upto 300,000 300,001 to 600,000		Nil 5%exceeding 300,000	
Individual below the age of 70 deriving only income from pension fr Where the amount of pension received does not exceed rupees ten million	om former employe		600,001to 2,000,000	15,000 + 10%exceeding 600,000		500,000
Where the amount of pension received exceed rupees ten million		0%of the amount 5%of the amount exceeding	Above 2,000,000		155,000+25%exceeding 2,000,000	
		10 1 : 1/2/	Companies In both cases, tax payable shall increase by 100%for a In-active person		15% of gross rent	
In _Case a person continutes to work with former employer or received anuity plan, pensi	ion suplements or lumsum	d Normal Salaried / Non sala	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 WHT- Dividend from REIT, & Others	7.5% 15%	15.0%	Prize bonds Lottery and winnings		15% 20%	30% 40%
WHT-Dividend from Mutual Funds (incase recipent is corporate entity debt securities sh		50%of debt securities,	Brokerage and commission u/s 233		Active	In.active
WWW.D. i. Id	15% of equities	30% of equities	Advertisement agents		10%	20%
WHT-Received from company having exempt income WHT-Profit on debt u/s 151 - 7 B	25% Active	50.0% Inactive	Life insurance (less than 0.5 M) Other cases		8% 12%	16% 24%
WHT on profit from banking co. or financial institutions	20%	40%	Domestic electricity consumption u/s 235 - Non ATL condition shouldn't apply	asper		
WHT on profit from Govt securities to other than individuals WHT on profit in all other cases	20%	40% 30%	Monthly bill < Rupees 25,000		7.59	/
Up to 5 M	Fir	nalTax	Monthly bill>Rupees 25,000 Advance tax on Telephone Users - 236 - Non ATL condition shouldn't apply as j	per 10t		°0
Above 5 M Tax on payments to non-residents u/s 152	Nor	malTax	Telephone Subscriber (Other than Mobile Phone) exceeding Rs. 1000 monthly bill		10%on exceeding a mour	
Royalty and technical services 152(1)	15	%- 10%	Internet, Mobile telephone and pre-paid internet or telephone card	15%of t	he bill amount or sale pri	ce (if person appeari
Contract for construction services 152(IA) Advertisement by TVsatellite 152(1A)	<u> </u>	7% 7%	On sale by auctions u/s 236A		Active	In.active
Insurance premium 152(IAA)		5%	Immovable property		5%	10%
Media person advertisement 152(1AAA)		10%	Others Immoveable property – on seller – u/s 236C	Activ	10% Late Filer	20% In. active
Foreign produced commercial 152 (IBA) Gain on debt instruments (ID and IDA)		20%	Gross Consideration received upto 50M	4.5%	7.5%	11.5%
Offshore digital services 152(IDC)		15%	Where Gross Consideration received from 50Mto 100M	5.0%	8.5%	11.5%
Anyother service 152(2) Payments to Non Resident Permanent Establishment (PEs):	Active	20% Inactive	Where Gross Consideration received exceed 100M Exemption of 236C avialbe for one declared residential property held for 15 y	5.5% e a r s , w	9.5% ith no future claim	11.5% s allowed for an
Payment to Non Residents for Goods (except imported goods sold by	y importer in same c	ondition) - 152(2A) c	Immoveable property - on buyer - 236K	Activ	Late Filer	In. active
By Company By Individuals and AOPs	5.0%	10.0% 11.0%	Where Fair Market value is upto 50M Where FMVis from 50Mto 100M	1.5%	4.5% 5.5%	10.5% 14.5%
Payment to Non Residents for Services-152(2A) clause (b)			Where FMVexceed 100M	2.5%	6.5%	18.5%
For specified services For IT, ITenabled services	8% 4%	16% 8%	Tax on sale – specified sectors		Active	In.active
In all other cases - Company, Ind and AOP	15%	30%	Fertilizers – 236G Div XIVP art - IV, Ist Schedule, If taxpayer in ATL of both Sales Tax & Income Tax Other than fertilizers – 236G		0.7% - 0.25%	2% - 0.5%
Payment to Non Residents for Execution of Constructs- 152(2A) cla		200/	Tax on sale to retailers – 236H		0.5%	2.5%
In case of Sports person In all other cases	15% 8%	30% 16%	Fixed tax charged by electric supply co. from retailers		Acti	v e
WHT-Local Sale of goods u/s 153	Active	In.active	Gross amount of monthly bill Up to 30,000		Rs.3,0	00
The exempt threshold for services rendered By company	5%	10%	Exceeding 30,000 but not exceeding 50,000		Rs. 50	
By individual and AOP	5.5%	11%	Exceeding 50,000 but not exceeding 100,000 Retailers & service providers were notified by the board in Income Tax General Order.		Rs. 10,0 Up to 200	
Rice, cottonseed, edible oils Sale of Gold & Silver and articles thereof	1.5%	3%	This tax shall not be collectible if the sales tax has been collected from the po	erson u		
Distributors, dealers, sub-dealers, wholesalers and retailers of FMCG, fertilizers, electrons		0.5%	Business income (Rupees)		Tax ra	
			Up to 600,000 600,000 to 1,200,000		0% 15%exceeding 600,000	1
Incase toll manufacturing (by company)	9%	18%	1300 000 1 1000 000 11 1		00.000 - 200/ 1	1.200.000
Incase toll manufacturing (other than company)		****	1,200,000 to 1,600,000sddsad		90,000+20%exceeding	
	11%	22%	1,600,000 to 3,200,000		170,000 + 30 %exceeding	g 1,600,000
WHT-Local Services u/s 153 (1)(b) The exempt threshold for services rendered	Active					g 1,600,000 g 3,200,000
WHT-Local Services u/s 153 (1)(b) The exempt threshold for services rendered Allother cases: By company, individual and AOP	Active 31	22% In.active 0000 30%	1,600,000 to 3,200,000 3,200,000 to 5,600,000 Above 5,600,000 If AOP's income exceeds 10M, a surcharge 10% of tax chargeable shall be levie	d.	170,000+30%exceedin 650,000+40%exceedin 1,610,000+45%exceedi	g 1,600,000 g 3,200,000
WHT-Local Services u/s 153 (1)(b) The exempt threshold for services rendered	Active 3	22% In.active 0000	h600,000 to 3,200,000 3,200,000 to 5,600,000 Above 5,600,000 If AOP's income exceeds 10M, a surcharge 10% of tax chargeable shall be levice. Tax Rates for Companies:	d.	170,000 + 30 %exceedin 650,000 + 40 %exceedin	g 1,600,000 g 3,200,000
WHT-Local Services n/s 153 (1)(b) The exempt threshold for services rendered Allother cases: By company, individual and AOP If &IT enabled Services Payment to electronic and print media for advertising services Oil tanker contractors	15% 4% 1.5% 2%	22% In.active 0000 30% 8% 3% 4%	L600,000 to 3,200,000 3,200,000 to 5,600,000 Above 5,600,000 If AOPs income exceeds 10 M, a surcharge 10 % of tax chargeable shall be levie Tax Rates for Companies: Type SmallCompany	d.	170,000+30%exceedin 650,000+40%exceedin 1,610,000+45%exceedi	g 1,600,000 g 3,200,000 ng 5,600,000
WHT-Local Services u/s 153 (1)(b) The exempt threshold for services rendered Allother cases 18 y company, individual and AOP [T&ITenabled Services Payment to electronic and print media for advertising services Oiltanker contractors Transport services, freight forwarding services, air cargo services, courier services,	15% 4% 1.5%	22% In.active 0000 30% 8% 3%	1,600,000 to 3,200,000 3,200,000 to 5,600,000 Move 5,600,000 If AOPs income exceeds 10M, a surcharge 10% of tax chargeable shall be levie. Tax Rates for Companies: Type Small Company Banking Company	d.	170,000+30%exceedin 650,000+40%exceedin 1,610,000+45%exceedi Tax rates	g 1,600,000 g 3,200,000 ng 5,600,000
WIII-local Services n/s 153 (1)(b) The exempt threshold for services rendered Allother cases: By company, individual and AOP If & IT can bled Services Payment to electronic and print media for advertising services Oil tanker contractors Transport services, freight forwarding services, air cargo services, courier services, manpower outsourcing services, hotel service s, security guard services, software development services, tracking services, advertising services (other than by print or	15% 4% 1.5% 2%	22% In.active 0000 30% 8% 3% 4%	L600,000 to 3,200,000 3,200,000 to 5,600,000 Above 5,600,000 If AOPs income exceeds 10 M, a surcharge 10 % of tax chargeable shall be levie Tax Rates for Companies: Type SmallCompany	d.	170,000+30%exceedin 650,000+40%exceedin 1,610,000+45%exceedi Tax rates	g 1,600,000 g 3,200,000 ng 5,600,000
WHT-Local Services u/s 153 (1)(b) The exempt threshold for services rendered Allother cases: By company, individual and AOP If & IT canabled Services Payment to electronic and print media for advertising services Oil tanker contractors Transport services, freight forwarding services, air cargo services, courier services, manpower outsourcing services, hotel services, security guard services, software	15% 4% 1.5% 2%	22% In.active 0000 30% 8% 3% 4%	I,600,000 to 3,200,000 3,200,000 to 5,600,000 If AOPs income exceeds 10M, a surcharge 10% of tax chargeable shall be levie Tax Rates for Companies: Type SmallCompany Banking Company Allother Companies Alternate Corporate Tax (ACT) Minimum Tax = 113	d.	170,000+30%exceedin, 650,000+40%exceedin, 650,000+40%exceedin, 610,000+45%exceedin Tax rates 20% 39% 29% 17% Rat	g 1,600,000 g 3,200,000 mg 5,600,000
WIII-local Services n/s 153 (1)(b) The exempt threshold for services rendered Allother cases: By company, individual and AOP If & IT can bled Services Payment to electronic and print media for advertising services Oil tanker contractors 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.	15% 4% 1.5% 2%	22% In.active 0000 30% 8% 3% 4%	L600,000 to 3,200,000 3,200,000 to 5,600,000 Above 5,600,000 If AOPs income exceeds 10 M, a surcharge 10 % of tax chargeable shall be levie Tax Rates for Companies: Type SmallCompany Banking Company Allother Companies Alternate Corporate Tax (ACT)	d.	170,000+30%exceedin 650,000+40%exceedin 1,610,000+45%exceedi Tax rates 20% 399 29%	g 1,600,000 g 3,200,000 ng 5,600,000
WHT-Local Services n/s 153 (1)(b) The exempt threshold for services rendered Allother cases: By company, individual and AOP If Allother contractors 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 a sest management	15% 4% 1.5% 2%	22% In.active 0000 30% 8% 3% 4%	I,600,000 to 3,200,000 3,200,000 to 5,600,000 If AOP's income exceeds 10M, a surcharge 10% of tax chargeable shall be levie Tax Rates for Companies: Type SmallCompany Banking Company Allother Companies Alternate Corporate Tax (ACT) Minimum Tax - 113 SuiNorthern Gas, SNGPL, Pakistan Airlines, Poultry Industries Oil refineries, Motorcycle dealers registered under STA 1990, Oilmarketing companies Petroleum agents, pharmaceutical distributors and FMCGs, Online e-commerce supplies	d.	170,000+30%exceedin, 650,000+40%exceedin, 650,000+40%exceedin 1,610,000+45%exceedin 20% 39% 29% 17% Rat 0.75 0.5% 0.25	g 1,600,000 g 3,200,000 ng 5,500,000
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WHT-Local Services ut/s 153 (1)(b) The exempt threshold for services rendered Allother cases: By company, individual and AOP If &ITenabled Services Payment to electronic and print media for advertising services Oil tanker contractors 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, carrental 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.	Active 31 15% 4% 1.5% 2% 6%	22% In.active 00 00 0	I,600,000 to 3,200,000 3,200,000 to 5,600,000 If AOPs income exceeds 10M, a surcharge 10% of tax chargeable shall be levie Tax Rates for Companies: Type Small Company Banking Company Allother Companies Alternate Corporate Tax (ACT) Minimum Tax - 113 SuiNorthern Gas, SNOPL, Pakist an Airlines, Poultry Industries Oilrefineries, Motorcycle dealers registered under STA 1990, Oilmarketing companies Petroleum agents, pharmaceutical distributors and FMCGs, Online e-commerce supplies Companies list on PSX not covered above Allother cases SuperTax - 4C Where income does not exceed Rs. 150 million	2022	170,000+30%exceedin, 650,000+40%exceedin, 650,000+40%exceedin, 610,000+45%exceedin 1,610,000+45%exceedin 20% 39% 29% 17% Rati 0.75% 0.59 0.25 1% 125′ 2023, 2024, 2025 0%	2 1,600,000 g 3,200,000 ng 5,500,000 6 6 6 6 6 6 6 7 7 8 6 7 8 7 8 7 8 7 8
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WHT-Local Services u/s 153 (1)(b) The exempt threshold for services rendered Allother cases iBy company, individual and AOP IT & IT can bled Services Payment to electronic and print media for advertising services. Oil tanker contractors Transport services, freight forwarding services, air cargo services, courier services, manpower outsourcing services, hot leservices, acurity guard services, software development services, tracking services, services (softer than by print or electronic media), share registrar services, engineering services (softer than by print or electronic media), share registrar 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. WHT from digital supplier/service providers - 153(2A)/Div III(3A) P III of 1st Schedule - pa Tax at Import stage Persons importing goods classified in Part 1 of the Twelfth Schedule	Active 31 15% 4% 1.5% 2% 6% 6%	22% In.active 0000 30% 85% 3% 4% 12%	1,600,000 to 3,200,000 3,200,000 to 5,600,000 If AOPs income exceeds 10 M, a surcharge 10 % of tax chargeable shall be levie Tax Rates for Companies: Type SmallCompany Banking Company Allother Companies Alternate Corporate Tax (ACT) Minimum Tax - 113 SurNorthern Gas, SNGPL, Pakistan Airlines, Poultry Industries Offire fineries, Motorcycle dealers registered under STA 1990, Oilmarketing companies Petroleum agents, pharmaceutical distributors and FMCGs, Online e-commerce supplies Companies list on PSX not covered above Allother cases Super Tax - 4C Where income does not exceed Rs. 150 million Where income exceeds Rs. 150 million but does not exceed Rs. 250 million Where income exceeds Rs. 150 million but does not exceed Rs. 250 million	2022 0% 1% 2%	170,000+30%exceedin, 650,000+40%exceedin, 650,000+40%exceedin 1,610,000+45%exceedin 1,610,000+45%exceedin 20% 39% 29% 17% Rati 0.75 0.5% 0.25 1% 1251 2023, 2024, 2025 0% 1% 2%	2 1,600,000 g 3,200,000 ng 5,500,000 6 6 6 6 6 6 7 6 7 7 8 2026 onwards 0% 1,5%
WILT-local Services u/s 153 (1)(b) The exempt threshold for services rendered Allother cases EPs company, individual and AOP (T&ITenabled Services) Payment to electronic and print media for advertising services 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, traveland tour services, REIT Management Services, Services rendered by NCCPL WHIT from digital supplier/service providers—153(2A)/Divill(3A) Pillof lat Schedule—pa	Active 31 15% 4% 1.5% 2% 6% 6% divia digital means idvia COD Active	22% In active 0000 30% 8% 3% 4% 12%	1,600,000 to 3,200,000 3,200,000 to 5,600,000 If AOP's income exceeds 10M, a surcharge 10% of tax chargeable shall be levie Tax Rates for Companies: Type Small Company Banking Company Allother Companies Alternate Corparate Tax (ACT) Minimum Tax - 113 SuiNorthern Gas, SNGPL, Pakistan Airlines, Poultry Industries Oil refineries, Motorcycle dealers registered under STA 1990, Oilmarketing companies Petroleum agents, pharmaceutical distributors and FMCGs, Online e-commerce supplies Companies list on PSX not covered above Allother cases SuperTax - 4C Where income exceed Rs. 150 million Where income does not exceed Rs. 150 million Where income exceed Rs. 250 million but does not exceed Rs. 200 million Where income exceed Rs. 300 million but does not exceed Rs. 300 million Where income exceed Rs. 300 million but does not exceed Rs. 300 million Where income exceed Rs. 300 million but does not exceed Rs. 300 million Where income exceed Rs. 300 million but does not exceed Rs. 300 million Where income exceed Rs. 400 million but does not exceed Rs. 300 million Where income exceed Rs. 400 million but does not exceed Rs. 500 million Where income exceed Rs. 400 million but does not exceed Rs. 500 million Where income exceed Rs. 400 million but does not exceed Rs. 500 million	2022 0% 1% 2% 3% 4% 4%	170,000+30%exceedin, 650,000+40%exceedin, 650,000+40%exceedin, 610,000+45%exceedin 1,610,000+45%exceedin 1,610	2 1,600,000 g 3,200,000 ng 5,500,000 6 6 6 6 6 7 6 7 6 7 7 7 7 7 7 7 7 7
WHT-local Services u/s 153 (1)(b) The exempt threshold for services rendered Allother cases is Pycompany, individual and AOP IT & IT enabled Services Payment to electronic and print media for advertising services. Oil tanker contractors Transport services, freight forwarding services, air cargo services, courier services, manpower outsourcing services, hot leservices, acurity guard services, software development services, tracking services, services content hab y print or electronic media), share registrar services, engineering services (softer than by print or electronic media), share registrar services, engineering services (softer than by print or electronic media), share registrar services, services rendered by asset management companies, data services provided under a license issued by the PTA, telecommunication infrastructure (tower) services, carrental 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. WHT from digital supplier/service providers—153(2A)/Div III(3A) P III of 1st Schedule—path of the providers—153(2A)/Div III(3A) P III of 1st Schedule—path of the providers—153(2A)/Div III(3A) P III of 1st Schedule—path of the providers—153(2A)/Div III(3A) P III of 1st Schedule—Persons importing goods classified in Part III of the Twelfth Schedule Persons importing goods classified in Part III of the Twelfth Schedule If the importer is commercial for the goods specified in Part III of the Twelfth Schedule	Active 31 15% 41% 1.5% 22% 60% 6	22% In active 30% 8% 3% 4% 12% 1%ofthereceipts 2%ofthe receipts In active 2% 4%	L600.000 to 3.200,000 3.200,000 to 5.600,000 If AOPs income exceeds 10 M, a surcharge 10 % of tax chargeable shall be levie Tax Rates for Companies: Type SmallCompany Banking Companie Allother Companies Alternate Corporate Tax (ACT) Minimum Tax - 113 Suivorthern Eass, NGPL Pakistan Airlines, Poultry Industries Oilrefineries, Motorcycle dealers registered under STA 1990, Oilmarketing companies Petroleum agents, pharmaceutical distributors and FMCGs, Online e-commerce supplies Companies SIA on PSX not covered above Allother cases Super Tax - 4C Where income exceed Rs. 150 million Where income exceed Rs. 150 million but does not exceed Rs. 200 million Where income exceeds Rs. 200 million but does not exceed Rs. 200 million Where income exceeds Rs. 300 million but does not exceed Rs. 350 million Where income exceeds Rs. 300 million but does not exceed Rs. 350 million Where income exceeds Rs. 300 million but does not exceed Rs. 350 million Where income exceeds Rs. 300 million but does not exceed Rs. 350 million Where income exceeds Rs. 300 million but does not exceed Rs. 350 million Where income exceeds Rs. 300 million but does not exceed Rs. 350 million Where income exceeds Rs. 300 million but does not exceed Rs. 350 million Where income exceeds Rs. 300 million but does not exceed Rs. 350 million Where income exceeds Rs. 300 million but does not exceed Rs. 350 million Where income exceeds Rs. 300 million but does not exceed Rs. 350 million Where income exceeds Rs. 300 million but does not exceed Rs. 350 million Where income exceeds Rs. 300 million but does not exceed Rs. 350 million Where income exceeds Rs. 300 million but does not exceed Rs. 350 million Where income exceeds Rs. 300 million but does not exceed Rs. 350 million	2022 0% 1% 2% 3% 4% 4% 4%	170,000+30%exceedin, 650,000+40%exceedin, 1,610,000+45%exceedin, 1,610,000+45%exceedin 1,610,000+45%exceedin 20% 39% 20% 17% Ratt 0.75 0.5% 0.25% 125% 125% 125% 125% 14% 15% 15% 15% 15% 15% 15% 15% 15% 15% 15	s 1,600,000 g 3,200,000 ng 5,600,000 s 6 6 6 6 6 6 7 8 8 2026 onwards 0% 1% 1% 1.5% 2.5% 3.5% 5.5% 5.5%
The exempt threshold for services rendered Allother cases: By company, individual and AOP If & IT enabled Services Payment to electronic and print media for advertising services Oil tanker contractors 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. WHT from digital supplier/service providers—153(2A)/Div III(3A) P III of Ist Schedule—pa III of the Twelfth Schedule Persons importing goods classified in Part II of the Twelfth Schedule Persons importing goods classified in Part II of the Twelfth Schedule	Active 31	22% In active 0000 30% 8% 3% 4% 12% 11%ofthereceipts 2%ofthereceipts In active 2% 4% 11%	1,600,000 to 3,200,000 3,200,000 to 5,600,000 If AOP's income exceeds 10M, a surcharge 10% of tax chargeable shall be levie Tax Rates for Companies: Type Small Company Banking Company Allother Companies Alternate Corparate Tax (ACT) Minimum Tax - 113 SuiNorthern Gas, SNGPL, Pakistan Airlines, Poultry Industries Oil refineries, Motorcycle dealers registered under STA 1990, Oilmarketing companies Petroleum agents, pharmaceutical distributors and FMCGs, Online e-commerce supplies Companies list on PSX not covered above Allother cases SuperTax - 4C Where income exceed Rs. 150 million Where income does not exceed Rs. 150 million Where income exceed Rs. 250 million but does not exceed Rs. 200 million Where income exceed Rs. 300 million but does not exceed Rs. 300 million Where income exceed Rs. 300 million but does not exceed Rs. 300 million Where income exceed Rs. 300 million but does not exceed Rs. 300 million Where income exceed Rs. 300 million but does not exceed Rs. 300 million Where income exceed Rs. 400 million but does not exceed Rs. 300 million Where income exceed Rs. 400 million but does not exceed Rs. 500 million Where income exceed Rs. 400 million but does not exceed Rs. 500 million Where income exceed Rs. 400 million but does not exceed Rs. 500 million	2022 0% 1% 2% 3% 4% 4% 4%	170,000+30%exceedin, 650,000+40%exceedin, 1,610,000+45%exceedin, 1,610,000+45%exceedin 1,610,000+45%exceedin 20% 39% 20% 17% Ratt 0.75 0.5% 0.25% 125% 125% 125% 125% 14% 15% 15% 15% 15% 15% 15% 15% 15% 15% 15	s 1,600,000 g 3,200,000 ng 5,600,000 s 6 6 6 6 6 6 7 8 8 2026 onwards 0% 1% 1% 1.5% 2.5% 3.5% 5.5% 5.5%
The exempt threshold for services rendered Allother cases: By company, individual and AOP If ATTenabled Services Payment to electronic and print media for advertising services. Oil tanker contractors Transport services, freight forwarding services, air cargo services, courier services, manpower outsourcing services, hotel services, secting guard services, software development services, tracking services, advertising services (other than by print or electronic media), share registrar services, engineering services (other than by print or electronic media), share registrar services, engineering services including architectural services provided under a license issued by the PTA, telecommunication infrastructure (tower) services, carrental services, building maintenance services, services rendered by Pakistan Stock exchange limited and Pakistan Mercantile exchange limited, inspection, certification, testing and training services, iffeld services, telecommunication services, collateral management services, traveland tour services, REIT Management Services, Services rendered by NCCPL. WHTfrom digital supplier/service providers - 153(2A)/Divill(3A) Pillofist Schedule - pa WHTfrom digital supplier/service providers - 153(2A)/Divill(3A) Pillofist Schedule - pa Tax at Import stage Persons importing goods classified in Part Hofthe Twelfth Schedule Persons importing goods classified in Part Hofthe Twelfth Schedule Hetheimporter is commercial for the goods specified in Part Hofthe Twelfth Schedule Engine Capacity	Active 31	22%	L600.000 to 3.200,000 3.200,000 to 5.600,000 If AOPs income exceeds 10 M, a surcharge 10 % of tax chargeable shall be levie Tax Rates for Companies: Type SmallCompany Banking Company Allother Companies Alternate Corporate Tax (ACT) Minimum Tax - 113 Suivorthern Gas, NGPL Pakistan Airlines, Poultry Industries Oilrefineries, Motorcycle dealers registered under STA 1990, Oilmarketing companies Petroleum agents, pharmaceutical distributors and FMCGs, Online e-commerce supplies Companies 181 on PSX not covered above Allother cases Super Tax - 4C Mere income does not exceed Rs. 150 million Where income exceeds Rs. 200 million but does not exceed Rs. 250 million Where income exceeds Rs. 300 million but does not exceed Rs. 350 million Where income exceeds Rs. 300 million but does not exceed Rs. 350 million Where income exceeds Rs. 300 million but does not exceed Rs. 350 million Where income exceeds Rs. 300 million but does not exceed Rs. 350 million Where income exceeds Rs. 300 million but does not exceed Rs. 350 million Where income exceeds Rs. 300 million but does not exceed Rs. 350 million Where income exceeds Rs. 300 million but does not exceed Rs. 350 million Where income exceeds Rs. 300 million but does not exceed Rs. 350 million Where income exceeds Rs. 300 million but does not exceed Rs. 350 million Where income exceeds Rs. 300 million but does not exceed Rs. 350 million Where income exceeds Rs. 300 million but does not exceed Rs. 350 million Where income exceeds Rs. 300 million but does not exceed Rs. 350 million Where income exceeds Rs. 300 million but does not exceed Rs. 350 million Where income exceeds Rs. 350 million but does not exceed Rs. 350 million Where income exceeds Rs. 350 million but does not exceed Rs. 350 million	2022 0% 1% 2% 3% 4% 4% 4% 4%	170,000+30%exceedin, 650,000+40%exceedin, 1,610,000+45%exceedin, 1,610,000+45%exceedin 1,610,000+45%exceedin 20% 39% 20% 17% Rati 0.75 0.5% 0.25% 12% 12% 12% 12% 14% 15% 20% 14% 15% 2% 15% 10% 10% 10% 10% 10% 10% 10% 10% 10% 10	3,000,000
WIIT-Local Services ut/s 153 (1)(b) The exempt threshold for services rendered Allother cases: By company, individual and AOP If &ITenabled Services Payment to electronic and print media for advertising services Oil tanker contractors 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, traveland tour services, REIT Management Services, Services rendered by NCCPL WHTfrom digital supplier/service providers - 153(2A)/Div III(3A) P III of Ist Schedule - pa II as at Import stage Persons importing goods classified in Part I of the Twelfth Schedule Persons importing goods classified in Part III of the Twelfth Schedule Persons importing goods classified in Part III of the Twelfth Schedule Persons importing goods classified in Part III of the Twelfth Schedule Persons importing goods classified in Part III of the Twelfth Schedule Persons importing goods classified in Part III of the Twelfth Schedule	Active 31 15% 44% 1.5% 22% 6% 6% 6% 6% 6% 6%	22%	1,600,000 to 3,200,000 3,200,000 to 5,600,000 If AOP's income exceeds 10M, a surcharge 10 % of tax chargeable shall be levie Tax Rates for Companies: Type SmallCompany Banking Company Allother Companies Alternate Corporate Tax (ACT) Minimum Tax - 113 SutNorthern Gas, SNOPL, Pakistan Arlines, Poultry Industries Offire fineries, Mortorycle dealers registered under STA 1990, Oilmarketing companies Petroleum agents, pharmaceutical distributors and FMCGs, Online e-commerce supplies Companies list on PSX not covered above Allother cases Super Tax - 4C Where income exceeds Rs. 150 million Where income exceeds Rs. 150 million but does not exceed Rs. 250 million Where income exceeds Rs. 200 million but does not exceed Rs. 300 million Where income exceeds Rs. 300 million but does not exceed Rs. 300 million Where income exceeds Rs. 300 million but does not exceed Rs. 300 million Where income exceeds Rs. 300 million but does not exceed Rs. 300 million Where income exceeds Rs. 300 million but does not exceed Rs. 300 million Where income exceeds Rs. 300 million but does not exceed Rs. 300 million Where income exceeds Rs. 300 million but does not exceed Rs. 300 million Where income exceeds Rs. 300 million but does not exceed Rs. 300 million Where income exceeds Rs. 300 million but does not exceed Rs. 300 million Where income exceeds Rs. 300 million but does not exceed Rs. 300 million Where income exceeds Rs. 300 million but does not exceed Rs. 300 million Where income exceeds Rs. 300 million but does not exceed Rs. 300 million Where income exceeds Rs. 300 million but does not exceed Rs. 300 million Where income exceeds Rs. 300 million but does not exceed Rs. 300 million Where income exceeds Rs. 300 million but does not exceed Rs. 300 million	2022 0% 1% 2% 3% 4% 4% 4% 4%	170,000+30%exceedin, 650,000+40%exceedin, 650,000+40%exceedin, 610,000+45%exceedin 1,610,000+45%exceedin 1,610	2 1,600,000 g 3,200,000 ng 5,500,000 6 6 6 6 6 7 7 8 2026 onwards 0% 1.5% 2.5% 7.5% 7.5% 10% Howed for anot
The exempt threshold for services rendered Allother cases: By company, individual and AOP If AITenabled Services Payment to electronic and print media for advertising services. Oil tanker contractors Transport services, freight forwarding services, air cargo services, courier services, manpower outsourcing services, hotel services, secting guard services, software development services, tracking services, advertising services (other than by print or electronic media), share registrar services, engineering services (other than by print or electronic media), share registrar services, engineering services including architectural 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, traveland tour services, REIT Management Services, Services rendered by WHT from digital supplier/service providers - 153(2A)/Div III(3A) P III of Ist Schedule - pa WHT from digital supplier/service providers - 153(2A)/Div III(3A) P III of Ist Schedule - pa Tax at Import stage Persons importing goods classified in Part I Iof the Twelfth Schedule Persons importing goods classified in Part III of the Twelfth Schedule Persons importing goods classified in Part III of the Twelfth Schedule MANANCE Tax on Purchase, Registration and Transfer of Motor Vehic Engine Capacity upto 850cc 85 lecto 1000cc 100 loce to 1300ce	Active 31	22% In.active 0000 30% 8% 30% 4% 12% 1%ofthereceipts 2%ofthe receipts In.active 12% 15%ofthe value 3%ofthe value 4.5%ofthe value 4.5%ofthe value	L600.000 to 3.200.000 3.200.000 to 5.600.000 If AOPs income exceeds 10 M, a surcharge 10 % of tax chargeable shall be levie Tax Rates for Companies: Type SmallCompany Banking Company Allother Companies Alternate Corporate Tax (ACT) Minimum Tax - 113 Suivorthern Eass, NGPL Pakistan Airlines, Poultry Industries Oilrefineries, Motorcycle dealers registered under STA 1990, Oilmarketing companies Petroleum agents, pharmaceutical distributors and FMCGs, Online e-commerce supplies Companies 18t on PSX not covered above Allother cases Super Tax - 4C Where income exceeds Rs. 150 million Where income exceeds Rs. 150 million but does not exceed Rs. 200 million Where income exceeds Rs. 200 million but does not exceed Rs. 200 million Where income exceeds Rs. 300 million but does not exceed Rs. 300 million Where income exceeds Rs. 300 million but does not exceed Rs. 300 million Where income exceeds Rs. 300 million but does not exceed Rs. 300 million Where income exceeds Rs. 300 million but does not exceed Rs. 300 million Where income exceeds Rs. 300 million but does not exceed Rs. 300 million Where income exceeds Rs. 300 million but does not exceed Rs. 300 million Where income exceeds Rs. 300 million but does not exceed Rs. 300 million Where income exceeds Rs. 300 million but does not exceed Rs. 300 million Where income exceeds Rs. 300 million but does not exceed Rs. 300 million Where income exceeds Rs. 300 million but does not exceed Rs. 300 million Where income exceeds Rs. 300 million but does not exceed Rs. 300 million Where income exceeds Rs. 300 million but does not exceed Rs. 300 million Where income exceeds Rs. 300 million but does not exceed Rs. 300 million Where income exceeds Rs. 300 million but does not exceed Rs. 300 million Where income exceeds Rs. 300 million but does not exceed Rs. 300 million Where income exceeds Rs. 300 million but does not exceed Rs. 300 million Where income exceed Rs. 300 million but does not exceed Rs. 300 million Where income exceeds Rs. 300 million but does not exceed Rs. 300 million	2022 0% 1% 2% 3% 4% 4% 4% 4%	170,000+30%exceedin, 650,000+40%exceedin, 650,000+40%exceedin, 1,610,000+45%exceedin 1,610,000+45%exceedin 1,610,000+45%exceedin 20% 20% 20% 20% 20% 20% 20% 20% 20% 20%	1,600,000 3,200,000 3,200,000 3,500,000 5
WIT-Local Services u/s 153 (1)(b) The exempt threshold for services rendered Allother cases: By company, individual and AOP If &ITenabled Services Payment to electronic and print media for advertising services Oil tanker contractors 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 (tother than by print or electronic media), share registrar services, engineering services including architectural services, ware housing services, services rendered by a sest 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 Mercantile exchange limited, inspection, certification, testing and training services, oil field services, telecommunication services, collateral management services, traveland tour services, REIT Management Services, Services rendered by NCCPL. WHTfrom digital supplier/service providers—153(2A)/Div III(3A) P III of lat Schedule—pa Tax at Import stage Persons importing goods classified in Part II of the Twelfth Schedule Persons importing goods classified in Part III of the Twelfth Schedule Persons importing goods classified in Part III of the Twelfth Schedule Hersons importing goods classified in Part III of the Twelfth Schedule Persons importing goods classified in Part III of the Twelfth Schedule Persons importing goods classified in Part III of the Twelfth Schedule Persons importing goods classified in Part III of the Twelfth Schedule Mount of the service of the s	Active 31	22%	1,600,000 to 3,200,000 3,200,000 to 5,600,000 If AOPs income exceeds 10 M, a surcharge 10 % of tax chargeable shall be levie Tax Rates for Companies: Type SmallCompany Banking Company Banking Companies Allother Companies Allother Companies Allother Companies Olirefineries, Motorcycle dealers egistered under S TA 1990, Ollmarketing companies Petroleum agents, pharmaceutical distributors and FMCGs, Online e-commerce supplies Companies list on PSX not covered above Allother cases Super Tax - 4C Where income does not exceed Rs. 150 million Where income exceeds Rs. 150 million but does not exceed Rs. 200 million Where income exceeds Rs. 200 million but does not exceed Rs. 300 million Where income exceeds Rs. 300 million but does not exceed Rs. 300 million Where income exceeds Rs. 300 million but does not exceed Rs. 300 million Where income exceeds Rs. 300 million but does not exceed Rs. 300 million Where income exceeds Rs. 300 million but does not exceed Rs. 300 million Where income exceeds Rs. 300 million but does not exceed Rs. 300 million Where income exceeds Rs. 300 million but does not exceed Rs. 300 million Where income exceeds Rs. 300 million but does not exceed Rs. 300 million Where income exceeds Rs. 300 million but does not exceed Rs. 300 million Where income exceeds Rs. 300 million but does not exceed Rs. 300 million Where income exceeds Rs. 300 million but does not exceed Rs. 300 million Where income exceeds Rs. 300 million but does not exceed Rs. 300 million Where income exceeds Rs. 300 million but does not exceed Rs. 300 million Where income exceeds Rs. 300 million but does not exceed Rs. 300 million Where income exceeds Rs. 300 million but does not exceed Rs. 300 million Where income exceeds Rs. 300 million but does not exceed Rs. 300 million Where income exceeds Rs. 300 million but does not exceed Rs. 300 million Where income exceeds Rs. 300 million but does not exceed Rs. 300 million Where income exceeds Rs. 300 million but does not exceed Rs. 300 million Where income exceeds Rs. 300 million but do	2022 0% 1% 2% 3% 4% 4% 4% 4%	170,000+30%exceedin, 650,000+40%exceedin, 650,000+40%exceedin, 1,610,000+45%exceedin 1,6	2 1,600,000 g 3,200,000 ng 5,600,000 6 6 6 6 6 6 7 7 8 2026 onwards 0% 11% 1.5% 2.5% 7.5% 7.5% 10% 11 wed for a not linactive 0.8% 104 105 105 1076 1076 1076 1076 1076 1076 1076
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