



Zia Masood Kiani & Co.
CHARTERED ACCOUNTANTS

INCOME TAX CARD 2019-20

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Direct Taxes Rates

Tax Rates for Salary Income

S. No	Income Group			Rate
1		up to	Rs. 600,000	Nil
2	Rs. 600,001	to	Rs. 1,200,000	5% exceeding 600,000
3	Rs. 1,200,001	to	Rs. 1,800,000	Rs. 30,000 + 10% exceeding 1,200,000
4	Rs. 1,800,001	to	Rs. 2,500,000	Rs. 90,000 + 15% exceeding 1,800,000
5	Rs. 2,500,001	to	Rs. 3,500,000	Rs. 195,000 + 17.5% exceeding 2,500,000
6	Rs. 3,500,001	to	Rs. 5,000,000	Rs. 370,000 + 20% exceeding 3,500,000
7	Rs. 5,000,001	to	Rs. 8,000,000	Rs. 670,000 + 22.5% exceeding 5,000,000
8	Rs. 8,000,001	to	Rs. 12,000,000	Rs. 1,345,000 + 25% exceeding 8,000,000
9	Rs. 12,000,001	to	Rs. 30,000,000	Rs. 2,345,000 + 27.5% exceeding 12,000,000
10	Rs. 30,000,001	to	Rs. 50,000,000	Rs. 7,295,000 + 30% exceeding 30,000,000
11	Rs. 50,000,001	to	Rs. 75,000,000	Rs. 13,295,000 + 32.5% exceeding 50,000,000
12	Rs. 75,000,000	and above		Rs. 21,420,000 + 35% exceeding 75,000,000

*Resident individual 120 days or more or accumulated 365 days in previous 4 years

**If salary income is more than 75% of total income than this slab will be applicable

Note: Payment of salary exceeding Rs. 15,000 should be by cross cheque or via direct online transfer (Sec 21(m))

Tax Rates for Business Individual & AOP

S. No	Income Group			Rate
1		up to	Rs. 400,000	Nil
2	Rs. 400,001	to	Rs. 600,000	5% exceeding 400,000
3	Rs. 600,001	to	Rs. 1,200,000	Rs. 10,000 + 10% exceeding 600,000
4	Rs. 1,200,001	to	Rs. 2,400,000	Rs. 70,000 + 15% exceeding 1,200,000
5	Rs. 2,400,001	to	Rs. 3,000,000	Rs. 250,000 + 20% exceeding 2,400,000
6	Rs. 3,000,001	to	Rs. 4,000,000	Rs. 370,000 + 25% exceeding 3,000,000
7	Rs. 4,000,001	to	Rs. 6,000,000	Rs. 620,000 + 30% exceeding 4,000,000
8	Rs. 6,000,001	and above		Rs. 1,220,000 + 35% exceeding 6,000,000

Rental Income Individual & AOP Sec-15

S. No	Income Group			Rate of Tax
1		Up to	Rs. 200,000	0%
2	Rs. 200,001	to	Rs. 600,000	5% exceeding 200,000
3	Rs. 600,001	to	Rs. 1,000,000	Rs. 20,000 + 10% exceeding 600,000
4	Rs. 1,000,001	to	Rs. 2,000,000	Rs. 60,000 + 15% exceeding 1,000,000
5	Rs. 2,000,001	to	Rs. 4,000,000	Rs. 210,000 + 20% exceeding 2,000,000
6	Rs. 4,000,001	to	Rs. 6,000,000	Rs. 610,000 + 25% exceeding 4,000,000
7	Rs. 6,000,001	to	Rs. 8,000,000	Rs. 1,110,000 + 30% exceeding 6,000,000
8	Rs. 8,000,001	Above		Rs. 1,710,000 + 35% exceeding 8,000,000

Tax Rates for Companies –Rental Income Sec-155

Rate of tax deduction for companies = 15% of Gross rent amount.

Tax Rates for Companies Division II of 1st Sch

Type of Companies	Rates
Small Company	23%
Banking Company	35%
All other Companies	29%
Alternate Corporate Tax (ACT) Sec 113C	17% of the accounting income
Super Tax	
Banking company	*4%
Other than BC where income > 500 M	0%

*Provided that in case of a banking company, super tax for tax year 2019 shall be payable, on estimate basis, by 30 day of June, 2018

Full Time Teacher Reduce Tax Liability

Reduction in tax liability by 25% of tax payable in respect of salary income of fulltime teacher or a researcher, employed in a non-profit education or research institution duly recognized by HEC, Board of Education or a University recognized by the HEC including Government training and research institution. (Clause(1AA), part-III of Second schedule).

Provided that this clause shall not apply to teachers of medical profession who derive income from private medical practise or who receive share of consideration received from patients.

Rate of tax on Dividend Income Sec-5

Nature of Dividend Income	Rate of Final Tax
In case of dividend paid by Independent Power Purchasers where such dividend is a passed through item under an Implementation Agreement or Power Purchase Agreement or Energy Purchase Agreement and is required to be re-imbursed by Central Power Purchasing Agency (CPPA-G) or its predecessor or successor entity.	7.5%
In case of a person receiving dividend from a company where no tax is payable by such company, due to exemption of income or carry forward of business losses under Part VIII of Chapter III or claim of tax credits under Part X of Chapter III.	25%
In case of mutual funds and cases other than those mentioned above	15%

*As per Tenth schedule tax rate will be increased by 100% in case the person not appearing in Active Tax Payer List

Tax Rate for Profit on Debt Sec-7B

Particulars	*Rate
Profit on debt (Amount up to Rs. 5,000,000)	15%
Profit on debt (5,000,001 to Rs. 25,000,000)	17.5%
Profit on debt (Amount exceeds Rs. 25,000,000)	20%

*As per Tenth schedule tax rate will be increased by 100% in case the person not appearing in Active Tax Payer List

** This section does not apply if amount > 36M this will treat NTR

Return on Investment Sec-5AA

Return on Investment in Sukuks received from special purpose vehicle

Sr.	Sukuk holder	*Rate
1.	Company	25%
2	Individual and AOP if return on investment < 1 M	10%
3	Individual and AOP if return on investment > 1 M	12.5%

*As per Tenth schedule tax rate will be increased by 100% in case the person not appearing in Active Tax Payer List

Certain Payment to Non-Resident Sec-6

Particulars	Rate
Royalty and Fee for Technical services	15%
Fee for offshore digital services	5%

Payment to Non-Resident Sec-7

Particulars	*Rate
In the case of shipping (gross amount received and receivable) (Sec 7)	8%
In the case of air transport (gross amount received and receivable) (Sec 7)	3%

*As per Tenth schedule tax rate will be increased by 100% in case the person not appearing in Active Tax Payer List

Capital Gains on Disposal of Securities Sec-37A

S. No	Holding period	Securities acquired before 01-07-2016	Securities acquired after 01-07-2016
1	Less than 12 months.	15 %	
2	12 months or more but less than 24 months.	12.5 %	15 %
3	24 months or more but security was acquired on or after 1st July, 2013.	7.5 %	15 %
4	Security was acquired before 1st July, 2013	0%	0%
5	Future commodity contracts entered into by the members of Pakistan Mercantile Exchange	5%	5%

*As per Tenth schedule tax rate will be increased by 100% in case the person not appearing in Active Tax Payer List

**A mutual fund or a collective investment scheme or a REIT scheme shall deduct Capital Gains Tax and on Redemption of securities, capital gain tax shall be deducted as specified below-

Category	*Rate
Individual and association of persons	10% for stock funds
Individual and association of persons	10% for others
Company	10% for stock funds
Company	25% for others

Provided further that in case of a stock fund if dividend receipts of the fund are less than capital gains, then the rate of tax deduction shall be **12.5%**. no tax if holding period > 4 year

Capital Gains Sec-37

Taxable Gain (Open plot);

S. No.	Period	Taxable Gain
1	Where the holding period of open plot does not exceed one year	100%
2	Where the holding period of open plot exceeds one year but does not exceed eight years	75%
3	Where the holding period of open plot exceeds eight year	0%

Taxable Gain (Constructed);

S. No.	Period	Rate of tax
1	Where the holding period of property does not exceed one year	100%
2	Where the holding period of property exceeds one year but does not exceed four years	75%
3	Where the holding period of property exceeds four year	0%

Tax on capital gain

S. No.	Particulars	*Rate
1.	Gain is less than 5 Million	5%
2.	5 Million to 10 Million	10%
3	10 Million to 15 Million	15%
4	15 Million and above	20%

Tax on Builders Sec-7C

(A) Karachi, Lahore and Islamabad		(B) Hyderabad, Sukkur, Multan, Faisalabad, Rawalpindi, Gujranwala, Sahiwal, Peshawar, Mardan, Abbotabad, Quetta		(C) Urban Areas not specified in A and B	
For Commercial Buildings					
Rs. 210/ Sq ft		Rs. 210/ Sq ft		Rs. 210/ Sq ft	
For Residential buildings					
Area in Sq. Ft	Rate / Sq. Ft	Area in Sq. Ft	Rate / Sq. Ft	Area in Sq. Ft	Rate / Sq. Ft
Up to 750	Rs. 20	Up to 750	Rs. 15	Up to 750	Rs. 10
751 to 1500	Rs. 40	751 to 1500	Rs. 35	751 to 1500	Rs. 25
1501 or more	Rs. 70	1501 or more	Rs. 55	1501 or more	Rs. 35

Tax on Developers Sec-7D

(A) Karachi, Lahore and Islamabad		(B) Hyderabad, Sukkur, Multan, Faisalabad, Rawalpindi, Gujranwala, Sahiwal, Peshawar, Mardan, Abbottabad, Quetta		(C) Urban Areas not specified in A and B	
<i>(For commercial buildings)</i>					
Rs. 210/ Sq. Yd		Rs. 210/ Sq. Yd		Rs. 210/ Sq. Yd	
<i>(For residential buildings)</i>					
Area in Sq. Yd	Rate/Sq. Yd	Area in Sq. Yd	Rate/ Sq. Yd	Area in Sq. Yd	Rate/ Sq. Yd
Up to 120	Rs. 20	Up to 120	Rs. 15	Up to 120	Rs. 10
121 to 200	Rs. 40	121 to 200	Rs. 35	121 to 200	Rs. 25
201 and More	Rs. 70	201 and More	Rs. 55	201 and more	Rs. 35

Minimum Tax Sec-113

S. No.	Person(s)	Minimum Tax as percentage of the person's turnover for the year
1.	a) Oil marketing companies, Oil refineries, Sui Southern Gas Company Limited and Sui Northern Gas Pipelines Limited (for the cases where annual turnover exceeds rupees one billion.) : (b) Pakistan International Airlines Corporation; and (c) Poultry industry including poultry breeding, broiler production, egg production and poultry feed production. (d) Dealers of distributors and fertilizers.	0.75%
2.	(a) Distributors of pharmaceutical products and cigarettes; (b) Petroleum agents and distributors who are registered under the Sales Tax Act, 1990; (c) Rice mills and dealers; and (d) Flour mills.	0.25%
3.	Motorcycle dealers registered under the Sales Tax Act, 1990	0.3%
4.	In all other cases.	1.5%

Imports Sec-148 *

S. No.	Persons	*Rate
1	(i) Industrial undertaking importing remeltable steel (PCT Heading 72.04) and directly reduced iron for its own use; (ii) Persons importing potassic fertilizers in pursuance of Economic Coordination Committee of the cabinet's decision No.ECC-155/12/2004 dated the 9th December, 2004; (iii) Persons importing urea; (iv) Manufacturers covered under Notification No. S.R.O. 1125(I)/2011 dated the 31st December, 2011 and importing items covered under S.R.O. 1125(I)/2011 dated the 31st December, 2011; (v) Persons importing Gold; (vi) Persons importing Cotton; and (vii) Persons importing LNG	1% of the import value as increased by customs-duty, sales tax and federal excise duty.
2	Persons importing pulses	2% of the import value as increased by customs-duty, sales tax and federal excise duty
3	Commercial importers covered under Notification No. S.R.O. 1125(I)/2011 dated the 31st December, 2011 and importing items covered under S.R.O. 1125(I)/2011 dated the 31st December, 2011.	3% of the import value as increased by customs-duty, sales tax and federal excise duty
4	Persons importing coal	4%
5	Persons importing finished pharmaceutical products that are not manufactured otherwise in Pakistan, as certified by the Drug Regulatory Authority of Pakistan	4%
6	Persons importing finished pharmaceutical products that are not manufactured otherwise in Pakistan, as certified by the Drug Regulatory Authority of Pakistan	4%
7	Ship breakers on import of ships	4.5%
8	Industrial undertakings not covered under S. Nos. 1 to 6	5.5%
9	Persons not covered under S. Nos. 1 to 8	6%

*Extract

**As per Tenth schedule tax rate will be increased by 100% in case the person not appearing in Active Tax Payer List

Withholding Taxes Regime

Rate of tax on Dividend Income Sec-150

Nature of Dividend Income	Rate of Withholding Tax
In case of dividend paid by Independent Power Purchasers where such dividend is a passed through item under an Implementation Agreement or Power Purchase Agreement or Energy Purchase Agreement and is required to be re-imbursed by Central Power Purchasing Agency (CPPA-G) or its predecessor or successor entity.	7.5%
Other than mentioned above	15%

*As per Tenth schedule tax rate will be increased by 100% in case the person not appearing in Active Tax Payer List

Return on Investment in Sukuk Sec-150A

Sr.	Sukuk holder	*Rate
1	Individual and AOP if return on investment < 1 M	10%
2	Individual and AOP if return on investment > 1 M	12.5%
3	Company	15%

*As per Tenth schedule tax

Withholding rate Profit on Debt Sec-151

Particulars	*Rate
If amount is less than 500,000	10%
Greater than 500,000	15%

*As per Tenth schedule tax rate will be increased by 100% in case the person not appearing in Active Tax Payer List

rate will be increased by 100% in case the person not appearing in Active Tax Payer List

Payment to Non-Resident Sec-152

Particulars	Rate
Every person shall deduct tax while making payments For Royalties and fee for technical payments to non-resident	15%
Tax will be deducted from A non-resident person on the 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 relating to such project. b) Any other contract for construction or services rendered relating there to. c) Contract for advertisement services rendered by TV Satellite Channels.	7*%

on any payment of insurance premium or re-insurance to a non-resident person	5%
Tax will be deducted on Payments for advertisement services from non-resident person relaying from outside Pakistan.	10%*
Tax shall be deducted on remittance outside Pakistan, of fee for off-shore digital services, chargeable to tax u/s 6, to a non-resident person on behalf of any resident or a permanent establishment of a non-resident in Pakistan	5*%
Tax deduction on payment to non-resident, not otherwise specified.	20%
Payment to a Permanent Establishment of Non- Resident. For:	
a) Sale of goods	4*%
i. In case of a company	4.5*%
ii. Other than company cases	
b) Rendering /providing of services.	
i. in the case of Transport service.	2%
ii. in case of a company:	8%
iii. Other than company cases:	10%
c) Execution of a contract other than a contract for sale of goods or providing/ rendering of services.	
i. In case of sports persons	10%
ii. Other than sports persons	7%
Tax to be deducted from Non-resident while making payments for Foreign Produced Commercial for advertisement on any Television Channel or any other Media.gt	20*%

*As per Tenth schedule tax rate will be increased by 100% in case the person not appearing in Active Tax Payer List

Sale of Goods and Services Sec 153

Particulars	*Rate
Payment for goods Sec-153(1)(a)	
Sale of Rice, Cotton seed and edible oil	1.5%
Sale of fast-moving consumer goods by	
• Company	2%
• Individuals & AOP	2.5%
Sale of any other goods by	
• Company	4%
• Individuals & AOP	4.5%
Payment for Services Sec-153(1)(b)	
i. Transport Services, 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 clause (133) of Part I of the Second Schedule, 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 Limited and Pakistan Mercantile Exchange Limited inspection, certification, testing and training services.	3%
ii. In case of rendering or providing of services other than as mentioned at (i) above;	
a) In case of company	8%
b) In any other case	10%
c) In respect of persons making payment to electronic & print media for advertising services	1.5%

Payment for execution of Contracts Sec-153(1)(c)	
i. In case of sportsperson	10%
ii. In the case of Companies:	7%
iii. In the case of persons other than companies	7.5%
Every Exporter or Export House shall deduct Tax on payments in respect of services of stitching, dyeing, printing etc. received/provided. Sec-153(2)	1%
Tax to be deducted on payment of royalty to resident person Sec-153B	15%

*As per Tenth schedule tax rate will be increased by 100% in case the person not appearing in Active Tax Payer List

Note:

- U/S 153(1)(a) no tax will be deducted if payment is less than Rs.75,000 in aggregate in a financial year
- U/S 153(1)(b) no tax will be deducted if payment is less than Rs. 30,000 in aggregate in a financial year

Export of Goods Sec-154

Particulars	Rates
On realization of proceeds on account of commission to;	
i. Non-export indenting agent	5%
ii. Export indenting agent / export buying house	

Prizes and Winnings Sec-156

Particulars	*Rate
Payments made for prize on quiz bond and cross word	15%
Payments on winning from a raffle, lottery, prize on winning a quiz, prize, offered by companies for promotion of sale crossword puzzles	20%

*As per Tenth schedule tax rate will be increased by 100% in case the person not appearing in Active Tax Payer List

Petroleum Products Sec-156A

Particulars	*Rate
Payment to petrol pump operator on account of sale of petroleum products	12%

*As per Tenth schedule tax rate will be increased by 100% in case the person not appearing in Active Tax Payer List

CNG Station Sec - 234A

Particulars	*Rate
On the amount of gas bill of a Compressed Natural Gas Station	4%

*As per Tenth schedule tax rate will be increased by 100% in case the person not appearing in Active Tax Payer List

Brokerage & Commission Sec-233

Particulars	*Rate
Advertising agent	10%
Life insurance agents (amount < PKR 0.5 Million)	8%
Others	12%

*As per Tenth schedule tax rate will be increased by 100% in case the person not appearing in Active Tax Payer List

Tax collected by NCCPL Sec-233AA

Particulars	Rate
Advance Tax on margin financing through in share business.	10% of profit, mark-up

Tax on Motor Vehicle Sec-234

Particulars	*Rate
Goods transport Vehicles	Rs. 2.5 per kg of the laden weight
Good transport vehicles with laden weight of 8120 Kg or more after a period ten years from the date of first registration of vehicle in Pakistan	Rs. 1200 per annum

*As per Tenth schedule tax rate will be increased by 100% in case the person not appearing in Active Tax Payer List

In case of passenger transport vehicles plying for hire with registered seating capacity of;

S. No	Capacity	Rs. Per seat per annum
1	4 to 9 persons	50
2	10 to 19 persons	100
3	20 and above	300

In case of other private motor vehicles (being a broad definition, includes car, jeep, ,van, sport utility vehicle, pick-up trucks) shall be as set out in the following Table

S. No.	Engine Capacity	*Rate
1.	Up to 1000cc	Rs. 800
2.	1001cc to 1199cc	Rs. 1,500
3.	1200cc to 1299cc	Rs. 1,750
4.	1300cc to 1499cc	Rs. 2,500
5.	1500cc to 1599cc	Rs. 3,750

6.	1600cc to 1999cc	Rs. 4,500
7.	Above 2000cc	Rs. 10,000

*As per Tenth schedule tax rate will be increased by 100% in case the person not appearing in Active Tax Payer List

Where motor vehicle tax is collected in lump sum, rates are as follows;

S. No.	Engine Capacity	*Rate
1.	Up to 1000cc	Rs. 10,000
2.	1001cc to 1199cc	Rs. 18,000
3.	1200cc to 1299cc	Rs. 20,000
4.	1300cc to 1499cc	Rs. 30,000
5.	1500cc to 1599cc	Rs. 45,000
6.	1600cc to 1999cc	Rs. 60,000
7.	Above 2000cc	Rs. 120,000

*As per Tenth schedule tax rate will be increased by 100% in case the person not appearing in Active Tax Payer List

Electricity Consumption Sec-235

Monthly bill (Rs.)	Tax amount (Rs.)
Up to Rs. 400	Nil
Rs. 401 to 600	80
Rs. 601 to 800	100
Rs. 801 to 1,000	160
Rs. 1,001 to 1,500	300
Rs. 1,501 to 3,000	350
Rs. 3,001 to 4,500	450
Rs. 4,501 to 6,000	500
Rs. 6,000 to 10,000	650
Rs. 10,001 to 15,000	1,000
Rs. 15,001 to 20,000	1,500
Commercial (where the amount of monthly bill exceeds Rs. 20,000)	12%
Industrial (where the amount of monthly bill exceeds Rs. 20,000)	5 %

Domestic Electricity Consumption Sec-235A

Monthly Bill amount	Rate
Rs. 75,000 or more	7.5% of the amount of monthly bill
Less than Rs. 75,000	0% of the amount of monthly bill

Telephone Users Sec-236

Description	Rate
Subscriber of internet, mobile phone and prepaid internet and telephone card	12.5% of bill amount or sale price
Telephone subscriber other than mobile subscriber and amount >1,000	10% of bill exceeding 1,000

Cash withdrawal from Bank Sec -231A

Particulars	*Rate
Payment for cash withdrawal, or sum total of payment for cash withdrawal, in a day, exceeding Rs, 50,000/- for persons not appearing in the Active Taxpayers' List	0.6%

Cash withdrawal from Bank Sec -231AA

Particulars	*Rate
Sale against cash of any instrument including demand draft, payment order, CDR, STDR, RTC, any other instrument of bearer nature or on receipt of cash on cancellation of any of these instruments where sum total of transactions exceeds Rs, 25,000 in a day,	0.6%
Transfer of any sum against cash through online transfer, telegraphic transfer mail transfer or any other mode of electronic transfer, where sum total of transactions exceeds Rs. 25,000/-	0.6%

Rate for persons not appearing in the Active Taxpayers' List

Purchase/Registration/transfer of Vehicles 231B

At the time of first registration

S. No.	Engine Capacity	*Rate
1	Up to 850cc	Rs. 7,500
2	851 to 1000cc	Rs. 15,000
3	1001 to 1300cc	Rs. 25,000
4	1301cc to 1600cc	Rs. 50,000
5	1600cc to 1800cc	Rs. 75,000
6	1801cc to 2000cc	Rs. 100,000
7	2001cc to 2500cc	Rs. 150,000
8	2501cc to 3000cc	Rs. 200,000
9	Above 3000cc	Rs. 250,000

*As per Tenth schedule tax rate will be increased by 100% in case the person not appearing in Active Tax Payer List

Rates have been revised at time of transfer of registration / owner ship. Revised rates are as follows;

S. No.	Engine Capacity	*Rate
1	Up to 850cc	-
2	851 to 1000cc	Rs.5,000
3	1001 to 1300cc	Rs.7,500
4	1301cc to 1600cc	Rs.12,500
5	1600cc to 1800cc	Rs.18,750
6	1801cc to 2000cc	Rs.25,000
7	2001cc to 2500cc	Rs.37,500
8	2501cc to 3000cc	Rs.50,000
9	Above 3000cc	Rs.62,500

*As per Tenth schedule tax rate will be increased by 100% in case the person not appearing in Active Tax Payer List

Advance Tax on Functions & Gathering Sec-236 D

Particulars	Rate
For Islamabad, Lahore, Multan, Faisalabad, Rawalpindi, Gujranwala, Bahawalpur, Sargodha, Sahiwal, Shekhpura, Dera Ghazi Khan, Karachi, Hyderabad, Sukkur, Thatta, Larkana, Mirpur Khas, Nawabshah, Peshawar, Mardan, Abbottabad, Kohat, Dera Ismail Khan, Quetta, Sibi, Loralai, Khuzdar, Dera Murad Jamali and Turbat.	5% of the bill ad valorem or Rs. 20,000 per function, whichever is higher
For cities other than those mentioned above.	5% of the bill ad valorem or Rs. 10,000 per function, whichever is higher

For the function of marriage in a marriage hall, marquee or a community place with the total function area less than 500 square yards or, in case of a multi storied premises, with the largest total function area on one floor less than 500 square yards, shall be 5% of the bill ad valorem or Rs. 5.000 per function whichever is higher.

Advance Tax Sec-236 F

Advance tax cable television operator

Sr.	License Category as provided in PEMRA Rules	Tax on License Fee	Tax on Renewal
1.	H	7,500	10,000
2	H-I	10,000	15,000
3	H-II	25,000	30,000
4	R	5,000	12,000
5	B	5,000	40,000
6	B-1	30,000	35,000
7	B-2	40,000	45,000
8	B-3	50,000	75,000
9	B-4	75,000	100,000
10	B-5	87,500	150,000
11	B-6	175,000	200,000

Dealers, Commission Agents & Arhatis Sec-236 J)

Group	Amount of tax (per annum)
Group or Class A;	Rs. 100,000
Group or Class B;	Rs. 75,000
Group or Class C;	Rs. 50,000
Any other category	Rs. 50,000

Other Advance tax rates

Particulars	*Rate
On sale of any Property or goods by auction (Sec-236A)	10%*
Leasing of Motor vehicle to persons not appearing in the Active Payers' List (Sec-231B(1A))	4%
On Purchase of Air Tickets – domestic (Sec-236B) Except (routes of baluchistan coastal belt, AJK, FATA and Gilgit-baltistan and chitral)	5%
Advance Tax on purchase of international air ticket -Sec-236L <ul style="list-style-type: none"> • First/ Executive Class (per person) • Other excluding economy (per person) 	Rs. 16,000 Rs. 12,000
sale of instruments, including demand draft , pay order, special deposit receipt, cash deposit receipt, short term deposit receipt, call deposit receipt & rupee travelers' cheque; where payment for sum total of all transactions exceeds Rs, 50,000 in a day (Person not in ATL (Sec-236P)	0.6%
Payment to resident for use of machinery & equipment (sec-236Q) <ul style="list-style-type: none"> i. Payments for the right to use Industrial, Commercial, and scientific , equipment ii. payments on account of rent of Machinery, Industrial, and Commercial and Scientific equipment 	10%
Education related expenses remitted abroad (sec-236R)	5%
Tax on Sale or transfer of immovable Property (Sec-236C) Exempt if holding period > 5 years	1%*
Advance Tax on Distributors, Dealers, Wholesalers & Retailers-fertilizers (Sec-236G)	0.7%*
Advance Tax on Distributors other than-fertilizers (Sec-236G)	0.1%*
Sale to retailers – electronics (Sec 236H)	1%*
Sale to retailers – others (Sec 236H)	0.5%*
Tax has to be collected on ex-depot sale price of such petroleum products (Sec 236HA)	0.5%*
Every Educational institution has to collect advance Tax on the amount of fee (inclusive of tuition fee & all charges received by the educational institution, by whatever name called, excluding the amount which is refundable) exceeding Rs. 200,000 per annum (other than an amount paid by way of scholarship) (sec-236I)	5%
Tax on Purchase or transfer of Immovable Property (236K)	1%*of fair market value

Advance Tax on Insurance Premium (Sec-236U)	
<ul style="list-style-type: none"> • General insurance premium • Life insurance premium if exceeding Rs 0.3 million per annum 	4% 1%
Applicable on person whose name is not appearing in the active taxpayers' list	
Advance Tax on extraction of Minerals (Sec-236V)	
<ul style="list-style-type: none"> • On the value of minerals 	5%
Applicable on person whose name is not appearing in the active taxpayers' list	
Tax to be collected on the gross amount remitted abroad through credit or debit or pre-paid cards (Sec-236Y)	1%*
Tax to be collected on the purchase value of tobacco from every person (Sec 236X)	5%

*As per Tenth schedule tax rate will be increased by 100% in case the person not appearing in Active Tax Payer List

Payment of expenses

As per sec-21(l) any expenditure exceeding Rs.10,000 should be paid through cross cheque.