



INCOME TAX  
WITHHOLDING CHART  
TAX YEAR 2024

Effective from July 01, 2023

IMPORT	NON-RESIDENT	PRIZE AND WINNINGS
SALARY	GOODS, SERVICES & CONTRACTS	PETROL
DIVIDEND	EXPORT OF GOODS & SERVICES	CASH WITHDRAWAL FROM BANK
INTEREST	RENT	MOTOR VEHICLES
BROKERAGE AND COMMISSION	ELECTRICITY	PHONE & INTERNET
PROPERTY SALE & PURCHASE	DISTRIBUTORS, DEALERS, WHOLESALERS & RETAILERS	OTHERS
NO WITHHOLDING		

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**INCOME TAX  
WITHHOLDING CHART  
(SUBJECT WISE WITH PAYMENTCODES)  
TAX YEAR 2024**

SECTIONS		PAYMENT / TRANSACTION	WITHHOLDING TAX RATES					
<b>A. IMPORT</b>			Part I of 12 <sup>th</sup> Schedule [Annexure I]		Part II of 12 <sup>th</sup> Schedule [Annexure II]		Part III of 12 <sup>th</sup> Schedule [Annexure III]	
			Filer	Non-Filer	Filer	Non-Filer	Filer	Non-Filer
IMPORT	148	Import (Minimum Tax except for manufacture & Listed Companies)	1%	2%	2%	4%	6%	12%
			64010052		Commercial Importer		64010062	
					6%			
			64010054					
		Manufacturers Covered Under Rescinded S.R.O. 1125 of 2011 (TLCSS)					1%	2%
							64010052	
		Pharmaceutical Finished Goods (not manufacture in Pakistan, as certified by the Drug Regulatory Authority of Pakistan)					4%	8%
							64060008	
		Importers of CKD Kits of Electric Vehicles for Small Cars (SUVs with 50 kwh battery and LCVs with 150 kwh battery)					1%	2%
64010052								
Sr. No	C & F Value of Mobile Phone (In US Dollar)	Tax (in Rs.)						
		In CBU condition PCT Heading 8517.1219			In CKD/SKD condition under PCT Heading 8517.1211			
		1	Up to 30 except smart phones	70	0			
		2	Exceeding 30 and up to 100 and smart phones up to 100	100	0			
		3	Exceeding 100 and up to 200	930	0			
		4	Exceeding 200 and up to 350	970	0			
		5	Exceeding 350 and up to 500	5,000	3,000			
		6	Exceeding 500	11,500	5,200			





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152(1BA)	Foreign Produced Commercial		20%				
			64050100				
152(1C)	Fee for Offshore Digital Services		10%				
			64050014				
152(1D)	Capital gain arising on the disposal of debt instruments and government securities including treasury bills and PIB invested through (SCRA) (Non-Resident Company having no PE)		10%				
			NA				
152(1DA)	Capital gain arising on the disposal of debt instruments, government securities and certificates including (Shariah Compliant Variant) invested through (FCVA or NRVA) (Non-Resident Pakistani holding POC or NICOP or CNIC)		10%				
			NA				
152(1DB)	(a)	In case the sukuk holder is a company	25%				
	(b)	In case the sukuk holder is an individual or an association of person, if the return on investment is more than one million	12.5%				
	I	In case the sukuk holder is an individual or an association of person, if the return on investment is less than one million	10%				
152(1DC)	Service Charges or Commission or Fee to Remittances Operators		10%				
			64050078				
152(1DD)	Any type of Fee to a Card Network Company or Payment Gateway or any other person		10%				
			64050079				
152(2)	Any Other Services		20%				
			64050007				
152(2A)	(a)	Supply of Goods	<b>Companies</b>		<b>Individual / AOP</b>		
			<b>Filer</b>	<b>Non-Filer</b>	<b>Filer</b>	<b>Non-Filer</b>	
			5%	10%	5.5%	11%	
	64050009						
	(b)	Services	9%	18%	11%	22%	
			64050011				
	1	Transport Services	<b>Companies</b>		<b>Individual / AOP</b>		
			<b>Filer</b>	<b>Non-Filer</b>	<b>Filer</b>	<b>Non-Filer</b>	
			4%	8%	4%	8%	
			64050069				
2			Freight Forwarding Services	4%	8%	4%	8%
3			Air Cargo Services				
4	Courier Services	64050069					
5	Manpower Outsourcing Services						

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	6	Hotel Services	4%	8%	4%	8%	
	7	Security Guard Services					
	8	Software Development Services					
	9	<b>Information Technology (IT) Services</b>		64050069			
		i. Software Development ii. Software Maintenance iii. System Integration iv. Web Design v. Web Development vi. Web Hosting vii. Network Design					
	10	<b>IT Enabled Services</b>		4%	8%	4%	8%
		i. Inbound or Outbound Call Centers ii. Medical Transcription iii. Remote Monitoring iv. Graphics Design v. Accounting Services vi. Human Resource (HR) Services vii. Telemedicine Centers viii. Data Entry Operations ix. Cloud Computing Services x. Data Storage Services xi. Locally Produced TV Programs xii. Insurance Claims Processing					
	11	Tracking Services	4%	8%	4%	8%	
	12	Advertising Services (Other than Print & Electronic Media)					
	13	Share Registrar Services					
	14	Engineering Services					
	15	Car Rental Services					
	16	Building Maintenance Services					
	17	Services Rendered by Pakistan Stock Exchange Limited					
	18	Services Rendered by Pakistan Mercantile Exchange Limited	64050069				
	19	Inspection Services					
	20	Certification Services					
	21	Testing Services					
	22	Training Services					
	23	Oilfield Services	<b>Companies</b>		<b>Individual / AOP</b>		
	I	i	Sportsman	Filer	Non-Filer	Filer	Non-Filer
				10%	20%	10%	20%
		64050013					
ii		Contract	8%	16%	8%	16%	
64050012							

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F. GOODS, SERVICES & CONTRACTS			Companies		Individual / AOP					
GOODS, SERVICES & CONTRACTS	153(1)(a)	Rice, Cotton Seed Oil, Edible Oils (if Annual Payment > 75K)	Filer	Non-Filer	Filer	Non-Filer				
			1.5%	3%	1.5%	3%				
			64060003							
		Other Goods including Toll Manufacturing (if Annual Payment > 75K)	5%	10%	5.5%	11%				
			64060008			64060009				
		Distributors, Dealers, Sub-Dealers, Wholesalers & Retailers		Companies / Individual / AOP			Companies		Individual / AOP	
		<ul style="list-style-type: none"> <li>i. FMCG</li> <li>ii. Fertilizer</li> <li>iii. Electronics (excluding Mobile Phones)</li> <li>iv. Sugar</li> <li>v. Cement</li> <li>vi. Edible Oil</li> <li>vii. Steel</li> </ul>	ATL in both Sales Tax & Income Tax				Filer	Non-Filer	Filer	Non-Filer
			0.25%				5%	10%	5.5%	11%
			64060032			64060008		64060009		
		Traders of Yarn	Companies				Individual / AOP			
Filer	Non-Filer		Filer	Non-Filer						
0.5%	1%		0.5%	1%						
64060051										
153(1)(b)	Services (if Annual Payment > 30K)		9%	18%	11%	22%				
			64060166			64060170				
	1	Transport Services	4%	8%	4%	8%				
	2	Freight Forwarding Services								
	3	Air Cargo Services								
	4	Courier Services								
	5	Manpower Outsourcing Services	64060106							
	6	Hotel Services								
	7	Security Guard Services								
	8	Software Development Services								
9	Information Technology (IT) Services		4%	8%	4%	8%				
	<ul style="list-style-type: none"> <li>i. Software Development</li> <li>ii. Software Maintenance</li> <li>iii. System Integration</li> <li>iv. Web Design</li> <li>v. Web Development</li> <li>vi. Web Hosting</li> <li>vii. Network Design</li> </ul>							64060106		

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			IT Enabled Services			
	10	<ul style="list-style-type: none"> <li>i. Inbound / Outbound Call Centers</li> <li>ii. Medical Transcription</li> <li>iii. Remote Monitoring</li> <li>iv. Graphics Design</li> <li>v. Accounting Services</li> <li>vi. Human Resource Services</li> <li>vii. Telemedicine Centers</li> <li>viii. Data Entry Operations</li> <li>ix. Cloud Computing Services</li> <li>x. Data Storage Services</li> <li>xi. Locally Produced TV Programs</li> <li>xii. Insurance Claims Processing</li> </ul>	4%	8%	4%	8%
			64060106			
	11	Tracking Services				
	12	Advertising Services (Other than Print & Electronic Media)				
	13	Share Registrar Services	4%	8%	4%	8%
	14	Engineering Services				
	15	Architectural Services				
	16	Warehousing Services				
	17	Services Rendered by Asset Management Companies				
	18	Data Services provided under License issued by PTA				
	19	Telecommunication Infrastructure (Tower) Services				
	19	Car Rental Services				
	20	Building Maintenance Services				
	21	Services Rendered by Pakistan Stock Exchange Limited				
	22	Services Rendered by Pakistan Mercantile Exchange Limited				
	23	Inspection Services	4%	8%	4%	8%
	24	Certification Services				
	25	Testing Services				
	26	Training Services				
	27	Oilfield Service				
	28	Telecommunication Services				
	29	Collateral Management Services				
	30	Travel and Tour Services				
	31	REIT Management Services				
	32	Services Rendered by National Clearing Company Pakistan Limited				
		❖ The Above reduce Tax rate shall be applicable only where the payment for services are subjected to withholding tax on gross receipts and the service provider has not contested taxation of gross receipts before any Court.	<b>Companies</b>		<b>Individual / AOP</b>	
			<b>Filer</b>	<b>Non-Filer</b>	<b>Filer</b>	<b>Non-Filer</b>
			1.5%	3%	1.5%	3%
		Electronic and Print Media Advertising Services	64060153			



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153(1)	Contracts (if Annual Payment > 10K)  Sportsman	7.5%	15%	8%	16%
		64060263		64060264	
		<b>Filer</b>		<b>Non-Filer</b>	
		10%		20%	
		64060270			
153(2)	<ul style="list-style-type: none"> <li>i. Stitching</li> <li>ii. Dying</li> <li>iii. Printing</li> <li>iv. Embroidery</li> <li>v. Washing</li> <li>vi. Sizing</li> <li>vii. Weaving</li> </ul>	<b>Company/ AOP/Individual</b>			
		<b>Filer</b>		<b>Non-Filer</b>	
		1%		2%	
		64060231			

G. (I) EXPORT OF GOODS			Company/ AOP/Individual	
			Filer / Non-Filer	
EXPORTS	154	Exports	1%	
			64070054	
	154(1)	Export of Goods	1%	
			64070054	
	154(2)	Export Commission	<b>Omitted</b>	
	154(3)	Inland Bank to Bank Letter of Credit	1%	
		64070054		
154(3A)	Export Processing Zone	1%		
		64070054		
154(3B)	Indirect Exporter; SPO	1%		
		64070054		

G. (II) EXPORT OF SERVICES				Company/ AOP/Individual	
				Filer / Non-Filer	
EXPORTS OF SERVICES	154A	(a)	Exports of Computer Software	0.25%	
				64070201	
			<b>Information Technology (IT) Services</b>	0.25%	
			<ul style="list-style-type: none"> <li>i. Software Development</li> <li>ii. Software Maintenance</li> <li>iii. System Integration</li> <li>iv. Web Design</li> <li>v. Web Development</li> <li>vi. Web Hosting</li> <li>vii. Network Design</li> </ul>	64070201	
			<b>IT Enabled Services</b>	0.25%	
<ul style="list-style-type: none"> <li>i. Inbound / Outbound Call Centers</li> <li>ii. Medical Transcription</li> <li>iii. Remote Monitoring</li> <li>iv. Graphics Design</li> <li>v. Accounting Services</li> <li>vi. Human Resource Services</li> <li>vii. Telemedicine Centers</li> <li>viii. Data Entry Operations</li> <li>ix. Cloud Computing Services</li> <li>x. Data Storage Services</li> <li>xi. Locally Produced TV Programs</li> <li>xii. Insurance Claims Processing</li> </ul>	64070201				

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		(b)	Services or Technical Services Rendered Outside Pakistan		1%	
					64070201	
			Services or Technical Services Exported from Pakistan		1%	
					64070201	
		I	<b>Royalty, Commission or Fees by Resident Company from Foreign Enterprise for the Use Outside Pakistan of;</b>			1%
			i. Patent ii. Invention iii. Model iv. Design v. Secret Process	vi. Secret Formula vii. Similar Property Right viii. Information Concerning Industrial, Commercial or Scientific Knowledge, Experience or Skill		64070201
		(d)	Construction Contracts Executed Outside Pakistan			1%
						64070201
		(da)	Indenting Commission Agent on Imports			1%
			Indenting Commission Agent on Exports			64070201
		I	Other Services Rendered Outside Pakistan, as Notified by the Board from Time to Time			1%
						64070201

H. RENT		COMPANY		Individual / AOP				
RENT	155	Rent (On Gross Rental Payment)  (If the payer is Individual or AOP, withholding only if annual rent > 1.5M)	Filer	Non-Filer	Slabs	Rate on Exceeding Amount	Fixed Tax	Non-Filer
			15%	30%	Up to 300,000	Nil	Nil	-
					300,000 to 600,000	5%	Nil	Double Tax
					600,000 to 2,000,000	10%	15,000	Double Tax
					2,000,000 and above	25%	155,000	Double Tax
			64080001		64080001			

I. PRIZE & WINNINGS		Companies / Individual / AOP					
PRIZE & WINNING	156	Prize Bonds & Cross-word puzzle	Filer		Non-Filer		
			15%	30%	64090051		
					20%	40%	
		Winnings from a raffle, lottery, prize on winning a quiz, prize offered by companies for promotion of sale		Raffles 64090053			
						Lottery 64090054	
						Quiz 64090053	

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J. PETROL			Companies / Individual / AOP					
PETROL	156A	Petrol & Petroleum Products (Lubricants)	Filer	Non-Filer				
			12%	24%				
			64090151					
K. CASH WITHDRAWAL FROM BANK			Filer	Non-Filer				
BANK	231AB	Cash Withdrawal (if > 50k /day)	-	0.6%				
			64100101					
L. MOTOR VEHICLES			Engine Capacity	Filer (Per Annum)	Non-Filer (Per Annum)			
PURCHASE	231B(1A)	At the time of Motor Vehicle Leasing	Any Motor Vehicle	-	12%			
				64100304				
	231B(1) & (3)	On Registration by Excise & Taxation Dept. & On Sale by Manufacturer (Car or Jeep)	Up to 850cc	10,000	30,000			
			851cc to 1000cc	20,000	60,000			
			1001 to 1300cc	25,000	75,000			
			1301cc to 1600cc	50,000	150,000			
			1601cc to 1800cc	150,000	450,000			
			1801cc to 2000cc	200,000	600,000			
			2000cc to 2500cc	6% of the value				
			2500cc to 3000cc	8% of the value				
			Above 3000cc	10% of the value				
			Motor Vehicle Registration Fee u/s 231B(1)			64100301		
			Motor Vehicle Sale u/s 231B(3)			64100303		
			Engine capacity is not applicable / Value of vehicle is 5 million or more [Imported Vehicle / Locally Manufactured or Assembled]			Filer	Non-Filer	
				3%	9%			
	Engine capacity is not applicable / Value of vehicle is 5 million or more *Tax rate reduced by 10% for each year from the 1 <sup>st</sup> registration in Pakistan			20,000	60,000			
	231B(2)	Transfer or Ownership (Tax rate shall be reduced by 10% each year from the date of 1 <sup>st</sup> registration)	Engine Capacity	Filer (Per Annum)	Non-Filer (Per Annum)			
			Up to 850cc	-	-			
			851cc to 1000cc	5,000	15,000			
			1001 to 1300cc	7,500	22,500			
1301cc to 1600cc			12,500	37,500				
1601cc to 1800cc			18,750	56,250				
1801cc to 2000cc			25,000	75,000				
2000cc to 2500cc			37,500	112,500				
2500cc to 3000cc			50,000	150,000				
Above 3000cc			62,500	187,500				
			64100302					

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<b>SALE</b>	231B(2A)	Sold Locally Manufactured Motor Vehicles	<b>Engine Capacity</b>	<b>Filer</b>	<b>Non-Filer</b>		
			Up to 1000cc	100,000	300,000		
			1001cc to 2000cc	200,000	600,000		
			2001cc and above	400,000	1,200,000		
						64100305	
<b>ANNUAL PAYMENT</b>	234	Motor Vehicles	<b>Engine Capacity</b>	<b>Filer</b>	<b>Non-Filer</b>		
			Up to 1000cc	800	1,600		
			1001cc to 1199cc	1,500	3,000		
			1200cc to 1299cc	1,750	3,500		
			1300cc to 1499cc	2,500	5,000		
			1500cc to 1599cc	3,750	7,500		
			1600cc to 1999cc	4,500	9,000		
			2000cc & above	10,000	20,000		
						64130003	
<b>M. BROKERAGE AND COMMISSION</b>			<b>Companies / Individual / AOP</b>				
<b>BROKERAGE &amp; COMMISSION</b>	233	Advertising Commission	<b>Filer</b>	<b>Non- Filer</b>			
			10%	20%			
					64120070		
		Life Insurance Agent (If < 500,000)	8%	16%			
						64120066	
Other Commissions	12%	24%					
				64120074			
<b>N. ELECTRICITY (ON GROSS)</b>			<b>Companies / Individual / AOP</b>				
<b>ELECTRICITY</b>	235	Commercial / Industrial Consumers	<b>Slabs</b>	<b>Rate on Exceeding Amount</b>	<b>Fixed Tax</b>		
			Up to 500	Nil	Nil		
		Commercial Consumers	500 to 20,000	10%	Nil		
						64140101	
		Industrial Consumers	20,000 and above	12%	1,950		
							64140001
		Domestic / Residential	20,000 and above	5%	1,950		
							64140002
		Not < 25,000			<b>Filer</b>	<b>Non-Filer</b>	
					-		
Exceeding > 25,000			-	7.5%			
			64140102				

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O. PHONE & INTERNET			Companies / Individual / AOP	
			Filer / Non-Filer	
PHONES & INTERNET	236	Telephone Bill, Internet Bills, Phone Cards	15%	
			Telephone Bill u/s 236(1)(a)	64150001
			Prepaid Telephone Card u/s 236(1)(b)	64150003
			Phone Unit u/s 236(1)l	64150004
			Internet Bill u/s 236(1)(d)	64150005
			Prepaid Internet Card u/s 236(1)l	64150006

P. PROPERTY SALE AND PURCHASE			Companies / Individual / AOP	
			Filer	Non-Filer {Other than Nonresident Pakistani}
PROPERTY	236C	Sale of Property	3% of gross sale price	6% of gross sale price
			64150301	
	236K	Purchase of Property by resident Pakistani	3%	10.5%
			64151101	
	Purchase of Property by non-resident Pakistani holding POC, NICOP, or CNIC, out of the foreign remittance through FCVA and NRVA.	-		

Q. DISTRIBUTORS, DEALERS, WHOLESALERS, RETAILERS			Companies / Individual / AOP			
			Filer	Non-Filer		
DISTRIBUTORS, DEALERS, WHOLESALERS, RETAILERS	236G	Sale to Distributors, Dealers, Wholesalers by Manufacture & Commercial Importer	0.1%	0.2%		
		<table border="0" style="width: 100%;"> <tr> <td style="width: 50%; vertical-align: top;"> <ul style="list-style-type: none"> <li>i. Electronics</li> <li>ii. Sugar</li> <li>iii. Cement</li> <li>iv. Iron</li> <li>v. Steel Product</li> <li>vi. Motorcycles</li> <li>vii. Pesticides</li> <li>viii. Cigarettes</li> <li>ix. Glass</li> <li>x. Textile</li> <li>xi. Beverages</li> <li>xii. Paint or Foam Sector</li> </ul> </td> <td style="width: 50%; vertical-align: top;"> <ul style="list-style-type: none"> <li>xiii. Pharmaceuticals</li> <li>xiv. Poultry</li> <li>xv. Animal Feed</li> <li>xvi. Edible Oil</li> <li>xvii. Ghee</li> <li>xviii. Auto-Parts</li> <li>xix. Tyers</li> <li>xx. Varnishes</li> <li>xxi. Chemicals</li> <li>xxii. Cosmetics</li> <li>xxiii. IT Equipment</li> </ul> </td> </tr> </table>				<ul style="list-style-type: none"> <li>i. Electronics</li> <li>ii. Sugar</li> <li>iii. Cement</li> <li>iv. Iron</li> <li>v. Steel Product</li> <li>vi. Motorcycles</li> <li>vii. Pesticides</li> <li>viii. Cigarettes</li> <li>ix. Glass</li> <li>x. Textile</li> <li>xi. Beverages</li> <li>xii. Paint or Foam Sector</li> </ul>
		<ul style="list-style-type: none"> <li>i. Electronics</li> <li>ii. Sugar</li> <li>iii. Cement</li> <li>iv. Iron</li> <li>v. Steel Product</li> <li>vi. Motorcycles</li> <li>vii. Pesticides</li> <li>viii. Cigarettes</li> <li>ix. Glass</li> <li>x. Textile</li> <li>xi. Beverages</li> <li>xii. Paint or Foam Sector</li> </ul>	<ul style="list-style-type: none"> <li>xiii. Pharmaceuticals</li> <li>xiv. Poultry</li> <li>xv. Animal Feed</li> <li>xvi. Edible Oil</li> <li>xvii. Ghee</li> <li>xviii. Auto-Parts</li> <li>xix. Tyers</li> <li>xx. Varnishes</li> <li>xxi. Chemicals</li> <li>xxii. Cosmetics</li> <li>xxiii. IT Equipment</li> </ul>			
		xxiv. Fertilizers	0.25%	0.70%	1.4%	
			64150702			

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		Sale to Retailers by Manufacture, Distributors, Dealers, Wholesalers & Commercial Importer		Filer	Non-Filer
236H		<b>i.</b> Electronics <b>ii.</b> Sugar <b>iii.</b> Cement <b>iv.</b> Iron <b>v.</b> Steel Product <b>vi.</b> Motorcycles <b>vii.</b> Pesticides <b>viii.</b> Cigarettes <b>ix.</b> Glass <b>x.</b> Textile <b>xi.</b> Beverages <b>xii.</b> Paint or Foam Sector	<b>xiii.</b> Pharmaceuticals <b>xiv.</b> Poultry <b>xv.</b> Animal Feed <b>xvi.</b> Edible Oil <b>xvii.</b> Ghee <b>xviii.</b> Auto-Parts <b>xix.</b> Tyres <b>xx.</b> Varnishes <b>xxi.</b> Chemicals <b>xxii.</b> Cosmetics <b>xxiii.</b> IT Equipment	0.5%	1%
				64150803	

R. EDUCATION EXPENSES			Only Individual	
			Filer	Non-Filer
EDUCATION	236I	For Institutions in Pakistan	Omitted	

S. OTHER VARIOUS WITHHOLDING SECTIONS					
OTHERS	Clause 23A, Part-I, 2 <sup>nd</sup> Schedule	Voluntarily Pension Scheme; Withdrawal	3 years Average	3 years Average	
			64090201		
	231C	On issuance or renewal of Visa to a Foreign National as a Domestic Workers by the Visa issuing authority from the employer	200,000/-	NA	
	235B	Steel Melter, Re-roller etc.	Omitted		
	236Q	Rent of Machinery and Equipment	Omitted		
	236A	Property Auction	Companies / Individual / AOP		
			Filer	Filer	
		5%	10%		
		64150103			
	Other Auction	10%	20%		
		64150101			
	236Y	On amount Remitted abroad through Credit, Debit or Prepaid Cards	5% of gross amount remitted	10% of gross amount remitted	
			64151905		
	236Z	Bonus Shares issued by Listed & Unlisted Companies	10% of value of share		
			NA		

**T. NO WITHHOLDING**

WITHHOLDING ON	2360	Advance tax under this chapter shall not be collected from	<ul style="list-style-type: none"><li>* Federal Government, Provincial Government</li><li>* Foreign Diplomats, Diplomatic Mission</li><li>* Withholding Exemption Certificate Holder</li></ul>
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If you need any clarification in respect to the above, kindly do contact us.

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