Withholding Tax Rates Directory

Pakistan: filer and non-filer rates by section
Income Tax Ordinance, 2001

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About this directory

This directory lists withholding tax rates by section of the Income Tax Ordinance, 2001, with the rate for filers (persons on the Active Taxpayer List), the rate for non-filers, the type of tax and the CPR head code. Source: FBR Tax Rate Card 2025-26 & Finance Act Gazette, Division I, Part I, First Schedule. Last verified 2026-07-01.

Please note. Withholding rates change with each Finance Act, and some depend on the amount of the payment or the class of payee. This directory is general information, not tax advice. Please confirm the current rate for your transaction before relying on it.

Section	Payment / transaction	Filer rate	Non-filer rate	Type	CPR code
148(I)	**Import of Goods - Part I (12th Schedule)** Advance tax on import of raw materials and capital goods listed under Part I of 12th Schedule.	1%	2%	Minimum	64010052
148(II)	**Import of Goods - Part II (Commercial & Industrial)** Advance tax on import of goods under Part II of 12th Schedule by commercial and industrial importers.	2% (Industrial) / 3.5% (Commercial)	4% (Industrial) / 7% (Commercial)	Minimum	64010057
148(III)	**Import of Goods - Part III (Finished Items)** Advance tax collected by Collector of Customs on finished consumer goods under Part III.	5.5% (Industrial) / 6% (Commercial)	11% (Industrial) / 12% (Commercial)	Minimum	64010062
148(Pharma)	**Import of Finished Pharmaceutical Products** Import of DRAP certified finished pharmaceutical products not manufactured in Pakistan.	4%	8%	Minimum	64060008
148(EV-CKD)	**Import of CKD Kits for Electric Vehicles** Import of CKD kits of EVs for small cars/SUVs up to 50 kWh battery and LCVs up to 150 kWh.	1%	2%	Minimum	64010052
149	**Salary Withholding Tax** Monthly payroll tax deduction by employer on taxable employment income.	Slab Rates (0% - 35%) + 9% Surcharge >10M	Slab Rates (0% - 35%) + 9% Surcharge >10M	Adjustable	64020001
150(General)	**General Dividend / Cash Dividend / Stock Funds** Tax on dividend payments declared by corporate entities, stock mutual funds, and REITs.	15%	30%	Final	64030055

Section	Payment / transaction	Filer rate	Non-filer rate	Type	CPR code
150(IPP)	**Dividend from Independent Power Producers (IPPs)** Dividend tax pass-through item under Power Purchase Agreement.	7.5%	15%	Final	64030052
150(MoneyMarket)	**Dividend from Money Market / Debt Mutual Funds** Mutual fund dividend derived from average annual investments in debt securities.	25% (Companies) / 25% (Ind/AOP)	50% (Companies) / 50% (Ind/AOP)	Final	64330050
151	**Profit on Debt (Bank Interest & NSS)** Yield on bank deposits, National Savings Certificates, treasury bills, and bonds.	15% - 20%	30% - 40%	Final	64040002
152(1)	**Royalty or Technical Services Fee to Non-Residents** Tax on offshore payments for technical assistance, software licensing, and foreign royalties.	15%	15%	Final	64050051
153(1)(a)-Goods-Company	**Sale of Goods / Supplies (Company)** Tax on supply of general commercial goods by a corporate supplier (other than toll manufacturing).	5.0%	10.0%	Minimum	64060060
153(1)(a)-Goods-IndAOP	**Sale of Goods / Supplies (Individual & AOP)** Tax on supply of general commercial goods by an Individual or Association of Persons.	5.5%	11.0%	Minimum	64060061
153(1)(a)-Toll-Company	**Sale of Goods for Toll Manufacturing (Company)** Special WHT rate on toll manufacturing supply of goods by a corporate vendor.	9.0%	18.0%	Minimum	64060065
153(1)(a)-Toll-IndAOP	**Sale of Goods for Toll Manufacturing (Individual & AOP)** Special WHT rate on toll manufacturing supply by an Individual or AOP.	11.0%	22.0%	Minimum	64060066
153(1)(a)-RiceOil	**Supply of Rice, Cotton Seed Oil & Edible Oils** Concessional withholding tax rate on essential commodities supply (rice, cotton seed oil, edible oil).	1.5%	3.0%	Minimum	64060003
153(1)(a)-Distributors	**Distributors, Wholesalers & Retailers (Fertilizer, Electronics, Sugar, Cement, Edible Oil, Steel)** Concessional 0.25% rate for distributors/dealers appearing on Active Taxpayer List for both Income Tax and Sales Tax.	0.25% (Active on Income & Sales Tax)	10.0%	Minimum	64060082

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153(1)(a)-Yarn	**Traders of Yarn** Reduced withholding tax rate for registered yarn traders.	0.5%	1.0%	Minimum	64060085
153(1)(a)-Cigarettes	**Distribution of Cigarettes** Tax deduction on wholesale supply and distribution of cigarette products.	2.5%	5.0%	Minimum	64060088
153(1)(a)-Pharma	**Distribution of Pharmaceutical Products** Concessional 1% WHT on distribution and supply of DRAP approved pharmaceutical products.	1.0%	2.0%	Minimum	64060090
153(1)(b)-SpecifiedServices	**Rendering of Specified Services (Transport, IT, Engineering, Freight, Courier, Security)** Tax deduction on transport, freight forwarding, security, software, warehousing, and engineering services.	4.0%	8.0%	Minimum	64060158
153(1)(b)-MediaAdv	**Electronic & Print Media Advertising Services** Concessional rate on payments to electronic and print media for advertisement.	1.5%	3.0%	Minimum	64060160
153(1)(b)-Services-Company	**Rendering of Other Services (Company)** Tax deduction on general non-specified service payments to a corporate service provider.	8.0%	16.0%	Minimum	64060150
153(1)(b)-Services-IndAOP	**Rendering of Other Services (Individual & AOP)** Tax deduction on general non-specified service payments to an Individual or AOP provider.	10.0%	20.0%	Minimum	64060151
153(1)(b)-Prof	**Independent Professional Services (Doctors, Lawyers, Engineers, CA)** Tax on fee payments to doctors, legal advisors, architects, chartered accountants, and engineers.	15.0%	30.0%	Adjustable	64060180
153(1)(c)-Contracts-Company	**Execution of Contracts (Company)** Tax on civil construction, turnkey projects, and contractual execution by a company.	5.0%	10.0%	Minimum	64060265

Section	Payment / transaction	Filer rate	Non-filer rate	Type	CPR code
153(1)(c)-Contracts-IndAOP	**Execution of Contracts (Individual & AOP)** Tax on civil construction, turnkey projects, and contractual execution by an Individual or AOP.	5.5%	11.0%	Minimum	64060266
153(1)(c)-Sports	**Sports Contracts & Sportspersons** Tax on payments to sportspersons, coaches, and sports management contracts.	10.0%	20.0%	Minimum	64060270
154	**Export Proceeds Realization (Goods)** Deduction by authorized foreign exchange dealers on export proceeds realization.	1.25% (1% Minimum + 1% Advance u/s 147)	1.25%	Minimum	64070054
154A	**Export of Computer Software & IT Services** Concessional final tax regime for IT exporters registered with Pakistan Software Export Board.	0.25% (PSEB Registered) / 1% (Others)	0.25% / 1%	Final	64060286
155	**Rent of Immovable Property** Tax on rental income from commercial and residential real estate properties.	Slab Rates (0% - 25% for Ind/AOP) / 15% (Company)	Double Tax (Ind/AOP) / 30% (Company)	Adjustable	64080001
231AB	**Cash Withdrawal From Bank (> Rs. 50,000/day)** Tax collected by commercial banks on cash withdrawals exceeding Rs. 50,000 in a single day.	0% (Exempt for Filers)	0.8%	Adjustable	64100101
231B(1)	**Motor Vehicle Purchase / Registration (Engine CC based)** Advance tax at registration or sale of new motor vehicle by manufacturer or excise department.	0.5% - 12% of Value	1.0% - 24% of Value	Adjustable	64100301
231B(2)	**Motor Vehicle Transfer of Ownership** Tax collected by excise authority on transfer of used vehicle registration.	Rs. 5,000 - Rs. 62,500	Rs. 15,000 - Rs. 187,500	Adjustable	64100302
233	**Brokerage & Commission (Advertising & General)** Deduction on agency commission, marketing brokerage, and sales commission.	10% (Advertising) / 12% (General)	20% (Advertising) / 24% (General)	Minimum	64120074
235	**Electricity Consumption Bills (Commercial / Industrial / Domestic)** Tax collected on monthly utility bills by DISCOs (K-Electric, LESCO, IESCO, etc.).	5% - 12% on Commercial/Industrial > Rs. 20,000	7.5% on Domestic > Rs. 25,000	Adjustable	64140101

Section	Payment / transaction	Filer rate	Non-filer rate	Type	CPR code
236	**Telephone, Mobile Bills & Prepaid Cards** Advance tax on post-paid cellular bills and mobile card recharges.	15%	75% (Non-Filer u/s 114B Order)	Adjustable	64150001
236C	**Sale or Transfer of Immovable Property** Advance tax collected by property registrar on gross property sale consideration.	2.75% (Up to 50M) / 2.75% (>100M)	11.5% (Non-Active) / 7.5% - 9.5% (Late Filer)	Adjustable	64150301
236K	**Purchase or Transfer of Immovable Property** Advance tax on property acquisition collected by housing societies, KDA, CDA, LDA, DHA.	1.25%	10.5% (Up to 50M) / 14.5% (50M-100M) / 18.5% (>100M)	Adjustable	64151101
236CB	**Functions & Gatherings (Marriage Halls / Events)** Tax collected by banquet owners and marquee operators on event bookings.	10%	20%	Adjustable	64150407
236Y	**Credit / Debit Card Remittance Abroad** Advance tax collected by commercial banks on outward foreign credit/debit card transactions.	0.5% - 5%	1% - 10%	Adjustable	64151906
236Z	**Value of Bonus Shares Issued** Tax deducted by listed and unlisted companies issuing bonus shares.	10%	20%	Final	64151351