

Income Tax	Amendment of Ordinance, XLIX of 2001 Amended Bill 2013-14
Sec 8(e)	Tax on dividend received from banking companies' final tax.
Sec 15	Income from property
Sec 15 (6)	Income under this section shall be liable to tax at the rate specified in Division VI of Part I of the First Schedule.
Sec 15 (7)	the provisions of sub-section (1), shall not apply in respect of a taxpayer who— (i) is an individual or association of persons; (ii) derives income chargeable to tax under this section not exceeding Rs. 150,000 in a tax year; and does not derive taxable income under any other head.]
Sec 15(A)	Deductions in computing income chargeable under the head "Income from Property" In computing the income of a person chargeable to tax under the head "Income from Property" for a tax year, a deduction shall be allowed for the expenditures or allowances.
Sec 56	Set off of losses
Sec 56(1)	Strict adjustment of losses against salary or income from property.
80	Person
	Definition of company redefine
80(2)(b)(v)	a trust, a co-operative society or a finance society [or any other society established or constituted by or under any law for the time being in force;] a co-operative society, a finance society or any other society;";
80(2)(b)(va)	a non-profit organization;
80(2)(b)(vb)	A trust, an entity or a body of persons established or constituted by or under any law for the time being in force,;
111	Unexplained income or assets
111(1)	Proviso added to restrict credit of agricultural income to cases where provincial agricultural income tax has been paid.
113	Minimum tax on the income of certain persons
1(e) , 2(b) & 2(c)	Increase the rate of turnover tax from one half to one percent.
113A	Section redefine Tax on Income of certain persons deleted. Tax on Income of certain persons.— (1) Subject to this Ordinance, where a retailer being an individual or an association of persons has turnover upto rupees five million for any tax year, such person may opt for payment of tax as a final tax at the rates specified in Division IA of Part I of the First Schedule. (2) For the purposes of this section,— (a) "retailer" means a person selling goods to general public for the purpose of consumption; (b) "turnover" shall have the same meaning as assigned to it in sub-section (3) of section 113. The tax paid under this section shall be a final tax on the income arising from the turnover as specified in sub-section [(1)]. [The retailer shall not be entitled to claim any adjustment of withholding tax collected or deducted under any head during the year.

	<p>Minimum tax on builders - introduced</p> <ol style="list-style-type: none"> 1. Derive income from construction and sale of residential, commercial or other buildings. Minimum tax at the rates as the Federal Government may notify in the official Gazette. The Federal Government may also specify the mode, manner and time of payment of such amount of tax. Minimum tax Rs. 25 per sq foot as per construction or site approved plan. 2. Tax computed on the basis of total number of sq feet sold or booked for sale during the year. 3. The tax paid under this section shall be minimum tax on the income of the builders from the sale of such residential, commercial or other building. 									
113B	<p>Section redefine</p> <p>Taxation of income of certain retailers - deleted.</p> <p>Taxation of income of certain retailers. — Subject to this Ordinance, a retailer being an individual or association of persons,—</p> <p>(a) — whose turnover exceeds five million rupees; and</p> <p>(b) — who is subject to special procedure for payment of sales tax under [Chapter II of the Sales Tax Special Procedures Rules, 2007];</p> <p>shall pay final tax at the [following rates] which shall form part of single stage sales tax [] as envisaged in the aforesaid rules</p> <table border="1" data-bbox="279 987 1006 1260"> <thead> <tr> <th>S.No.</th> <th>Amount of turnover</th> <th>Rate of tax</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>Where turnover exceeds Rs.5,000,000 but does not exceed Rs. 10,000,000</td> <td>Rs.25,000 plus 0.5% of the turnover exceeding Rs.5,000,000</td> </tr> <tr> <td>2.</td> <td>Where turnover exceeds Rs.10,000,000</td> <td>Rs. 50,000 plus 0.75% of the turnover exceeding Rs.10,000,000.</td> </tr> </tbody> </table> <p>(c) — The retailer shall not be entitled to claim any adjustment of withholding tax collected or deducted under any head during the year</p> <p>Provided that turnover chargeable to tax under this section shall not include the sale of goods on which tax is</p> <p>Minimum tax on land developers - Introduced</p> <ol style="list-style-type: none"> 1. Derives income from development and sale of residential, commercial or other plots, minimum tax at the rates as the Federal Government may notify in the official Gazette. The Federal Government may also specify the mode, manner and time of payment of such amount of tax. Minimum tax at the rate of Rs. 50 per sq yard as per the construction or site plan approved. 2. Tax computed on the basis of total number of sq yards sold or booked for sale during the year. 3. The tax paid under this section shall be minimum tax on the income developer from the sale of such residential, commercial or other plots sold or booked. 	S.No.	Amount of turnover	Rate of tax	1.	Where turnover exceeds Rs.5,000,000 but does not exceed Rs. 10,000,000	Rs.25,000 plus 0.5% of the turnover exceeding Rs.5,000,000	2.	Where turnover exceeds Rs.10,000,000	Rs. 50,000 plus 0.75% of the turnover exceeding Rs.10,000,000.
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114	Return of income
114(1)b(viii)	Return filing threshold reduced from one million to five hundred thousand. The holder of commercial or industrial of electricity where the amount of annual bill exceed Rs. 500,000
114(1)b(ix)	Mandatory for the return filing for members of professional bodies registered in <ul style="list-style-type: none"> i. Chamber of Commerce and Industry or ii. Any trade or iii. Any market committee or iv. Any professional body including v. Pakistan Engineering Council, vi. Pakistan Medical and Dental Council, vii. Pakistan Bar Council or viii. Any Provincial Bar Council, ix. Institute of Chartered Accountants of Pakistan or x. Institute of Cost and Management Accountants of Pakistan.
114(1A)	Correction Every individual whose income under Income from business exceeds Rs. 300,000 but does not exceed Rs. 400,000 in a tax year is required to furnish return of income from the tax year.
114(4)	Change time allowed filing return.
114(6)(ba)	Required approval of the commissioner in writing for revision of return.
115	Persons not required to furnished a return of income
115(1)	Annual Statement of Deduction of Income Tax from Salary , filed by the employer, be treated as a return of income furnished by the taxpayer - this sub-section omitted
115(4)	Technical correction and redefine the said section for the filing of statement instead of return because the entire person's income is subject to final taxation under sections. <ul style="list-style-type: none"> i. Section 5 = Tax on dividends ii. Section 6 = Tax on certain payment to non-residents iii. Sect 7 = Tax on shipping and air transport income of a non-resident person iv. Sect 148= Imports v. Sect 151 = Profit on debits vi. Sect 152 = Payment to non residents vii. Sect 153(3) = The tax [deductible] under clauses (a) and (c) of sub-section (1) and under sub-section (2) of this section, on the income of a resident person [], shall be final tax. viii. Sect 154 = Exports ix. Sect 156 = Prizes and winnings x. Sect 156 A = Petroleum Products xi. Sect 233(3)=Brokerage and commission Where any tax is [required to be] collected from a person under sub-section (1), [such tax] shall be the final tax on the income of such persons.] xii. Sect 234(5) = Tax on motor vehicles Where tax is collected from any person being the owner of goods transport vehicle, the tax so collected shall be the final tax on the income of such person [from plying, or hiring out, of such vehicle xiii. Sect 234A = CNG stations

116	Wealth statement
116(1)	Correction of error - person being an individual
116(2)	Removing the threshold Rs. 1,000,000 or more for filing of wealth statement and wealth reconciliation. Now it's mandatory for all return filler for the filing of wealth statement and wealth reconciliation. This amendment shall be effective for the tax year 2013 and onwards; and
116(3)	Where a person revised wealth statement, it's mandatory for file revised reconciliation of wealth with reasons for filing revised wealth statement.
116(4)	Threshold for filing statement u/s 115(4) falling under (FTR) and has paid tax Rs. 35,000 or more for the tax year omitted. Now it's mandatory for every person (other then a company or an association of persons) filing statement u/s 115(4), falling under (FTR), shall file a wealth statement along with reconciliation of wealth statement. This amendment shall be effective for the tax year 2013 and onwards; and
118	Method of furnishing returns and other documents.
118(1)	An employer's certificate under section 115 omitted.
118(2A)	Where salary income for the tax year is Rs. 500,000 or more, the taxpayer required to file return electronically accompanied by the proof of deduction or payment of tax and wealth statement as required u/s 116.
118(3)	Documents an Annual Statement of deduction of income tax from salary omitted and it's mandatory for filing of return to salaried taxpayer.
118(3A)	and it's mandatory for any person (other than company) in the case of a statement required u/s 115(4) or a return required to be filed through e-portal in the case of a salaried individual, on or before the 31 st August next following the end of the tax year to which the statement or return relates.
119	Extension of time for furnishing returns and others documents.
119(1), (2) & (3)	Documents an employer's certificate u/s 115 and certificate omitted.
120A	Investment Tax on Income
	This section deleted and empowers FBR to make investment tax schemes. (1) Subject to this Ordinance, the Board may make a scheme of payment of investment tax in respect of undisclosed income, representing any amount or investment made in movable or immovable assets. (2) Where any person declares undisclosed income under sub-section (1) in accordance with the scheme and the rules, the tax on such income called investment tax shall be charged at such rate as may be prescribed. (3) Where a person has paid tax on his undisclosed income in accordance with the scheme and the rules, he shall— (a) be entitled to incorporate in his books of account such undisclosed income in tangible form; and (b) not be liable to pay any tax, charge, levy, penalty or prosecution in respect of such income under this Ordinance. (4) For the purposes of this section— (i) "undisclosed income" means any income, including any investment to be deemed as income under section 111 or any other deemed income, for any year or years, which was chargeable to tax but was not so charged; and (ii) "investment tax" means tax chargeable on the undisclosed income under the scheme under

	sub-section (1) and shall have the same meaning as given in clause (63) of section 2 of the Income Tax Ordinance, 2001.]
122C	Provisional Assessment Treatment of final assessment time period reduced from sixty to forty five days.
130	Appointment of the Appellate Tribunal.
130(3)	Add eligibility criteria for the appointment of the appellate tribunal. is an officer of IRS and a law graduate having at least 15 years of service in BS-17 and above.
130(4)	A person not less than 10 years, practiced professionally as a chartered accountant.
147	Advance tax paid by the taxpayer
147(4)	Tax deducted under section 155 (Income from property) Omitted.
147(4B)	Tax deducted under section 155 (Income from property) Omitted.
148	Imports
148(7)	large import houses, who,- (i) have paid-up capital of exceeding Rs. [250] million; (ii) have imports exceeding Rs.500 million during the tax year; (iii) own total assets exceeding Rs. [350] million at the close of the tax year; (iv) is single object company; (v) maintain computerized records of imports and sale of goods; (vi) maintain a system for issuance of 100% cash receipts on sales; (vii) present accounts for tax audit every year; (viii) is registered with Sales Tax Department; and (ix) make sales of industrial raw material of manufacturer registered for sales tax purposes; and (x) a foreign produced film imported for the purposes of screening and viewing.
149	Salary
149(1)	Every employer person responsible for paying salary to an employee shall, at the time of payment, deduct tax from the amount paid at the employee's average rate of tax computed at the rates specified in Division I of Part I of the First Schedule on the estimated income of the employee chargeable under the head "Salary" for the tax year in which the payment is made after making adjustment of tax withheld from employee under other heads and tax credit admissible under section 61, 62, 63 and 64 during the tax year after obtaining documentary evidence , as may be necessary, for (i) tax withheld from the employee under this Ordinance during the tax year; (ii) any excess deduction or deficiency arising out of any previous deduction; or (iii) failure to make deduction during the year;
152	Payment to non-residents. To prescribe withholding agents
153	Payments for goods, services and contracts;-
153(7i)	Amendment of prescribed person definition includes (j) a person registered under the Sales Tax Act, 1990; And to make Sales Tax registered person as a withholding agents for income tax.

Comment [IZR1]:
Section 61 = Charitable donations
Section 62 = Tax credit for investment in shares and insurance.
Section 63 = Contribution to an approved Pension Fund.
Section 64 = Profit on debt

153A	Payments to traders and distributors - section deleted
153A (1)	Every manufacturer, at the time of sale to distributors, dealers and wholesalers, shall collect tax at the rate specified in Part IIA of the First Schedule, from the aforesaid persons, to whom such sales have been made.
153A(2)	Tax credit for the tax collected under sub-section (1) shall be allowed in computing the tax due by the person on the taxable income for the tax year in which the tax was collected.
155	Income from property
155(3)	In this section amend the definition of "prescribed person", includes (v) a non-profit organization or a charitable institution; (vi) a diplomatic mission of a foreign state; or (via) a private educational institution, a boutique, a beauty parlour, a hospital, a clinic or a maternity home; (vib) individuals or association of persons paying gross rent of rupees one and a half million and above in a year; or"; (vii) any other person notified by the [Board] for the purpose of this section. And prescribed withholding agents to withhold tax from rent.
164	Certificate of collection or deduction of tax.
164(2)	To required salaried taxpayer to file return.
165	Statements
	To explain the scope of submission of withholding statement by banks.
165A	Furnishing of information by banks.
165A(1)	Notwithstanding anything contained in any law for the time being in force including but not limited to the Banking Companies Ordinance, 1962 (LVII of 1962), the Protection of Economic Reforms Act, 1992 (XII of 1992), the Foreign Exchange Regulation Act, 1947 (VII of 1947) and the regulations made under the State Bank of Pakistan Act, 1956 (XXXIII of 1956), if any, on the subject, every banking company shall make arrangements to provide to the Board in the prescribed form and manner,-
165A(1a)	online access to its central database containing details of its account holders and all transactions made in their accounts;
165A(1b)	a list containing particulars of deposits aggregating rupees one million or more made during the preceding calendar month;
165A(1c)	a list of payments made by any person against bills raised in respect of a credit card issued to that person, aggregating to rupees one hundred thousand or more during the preceding calendar month;
165A(1d)	a consolidated list of loans written off exceeding rupees one million during a calendar year; and
165A(1e)	a copy of each Currency Transactions Report and Suspicious Transactions Report generated and submitted by it to the Financial Monitoring Unit under the Anti-Money Laundering Act, 2010 (VII of 2010).
165A(2)	Each banking company shall also make arrangements to nominate a senior officer at the head office to coordinate with the Board for provision of any information and documents in addition to those listed in sub-section (1), as may be required by the Board.
165A(3)	The banking companies and their officers shall not be liable to any civil, criminal or disciplinary proceedings against them for furnishing information required under this Ordinance.

165A(4)	Subject to section 216, all information received under this section shall be used only for tax purposes and kept confidential.”;		
168	Credit for tax collected or deducted		
3	Removing of clause a, c, d and i under section 3, Credit for tax collected or deducted allowed. a). sub-section (7) of section 148 c). sub-section (1B) and (1BB) of section 152 d). sub-section (a), (c) and (d) of sub-section (3) of section 153 i). sub-section (5) of section 234;and		
169	Tax collected or deducted as a final tax.		
	To make tax deducted from dividend as final tax for companies.		
169(1)(a)	Tax on Motor vehicle removed from PTR under sub-section 5 of section 234		
169(1)(b)	Clauses (a),(c) and (d) removed		
169(3)	Technical correction		
171	Additional payment for delayed refunds.		
171(2c)	Explain when the refund becomes due for the purpose of compensation.		
172	Representative		
172(3b)	“ Explanation. - In this clause the expression “business connection” includes transfer of an asset or business in Pakistan by a non-resident.”;		
177	Audit		
177(10)	“ Explanation. - For the removal of doubt, it is declared that the powers of the Commissioner under this section are independent of the powers of the Board under section 214C and nothing contained in section 214C restricts the powers of the Commissioner to call for the record or documents including books of accounts of a taxpayer for audit and to conduct audit under this section.”;		
178	Assistance to Commissioners		
	Remove the error		
181	Taxpayer's registration		
181(3)	“Provided that the Board may in case of individuals allow, in place of National Tax Number use of Computerized National Identity Card issued by the National Database and Registration Authority.”;		
181C	Display of National Tax Number		
	Every person deriving income from business chargeable to tax, who has been issued a National Tax Number, shall display his National Tax Number at a conspicuous place at every place of his business.”;		
182	Offences and penalties		
S.No	Offences	Penalties	Section of the Ordinance to which offence has reference
(1)	(2)	(3)	(4)
1	Fails to furnish a return of income u/s 114 within the due date.	penalty equal to 0.1% each day of default subject to a maximum penalty of 50% of the tax payable,	and 118

		provided that if the penalty worked out as aforesaid is less than Rs. 25,000 or no tax is payable for that tax year such person shall pay a penalty of Rs. 25,000" [Explanation.— For the purposes of this entry, it is declared that the expression "tax payable	
1A	fails to furnish a statement as required u/s 115, 165 or 165A within the due date.	Rs.2500 for each day of default subject to a minimum penalty of Rs. 50,000	115, 165 and 165A
1AA	fails to furnish wealth statement or wealth reconciliation statement.	Rs.100 for each day of default.	114, 115 and 116";
8	non-compliance with provisions of section 177— fails to produce the record of documents on receipt of a. first notice. b. Second notice. c. Third notice	Rs. 25,000 Rs. 50,000 Rs. 100,000	177
9	fails to furnish the information required u/s 176	Penalty of Rs. 25,000 for the first default and Rs. 50,000 for each subsequent default.	176
16	fails to display NTN Certificate at the place of business as required under this Ordinance or the rules made there under.	Penalty of Rs. 5,000	181C
198	Prosecution of unauthorized disclosure of information by public servant.		
	Define the fine amount not less than Rs. 500,000 and term of imprisonment increase from six months to one year.		
210	Delegation		
210(1)	To restrict the power of delegation		
214C	Selection of Audit by the Board		
214C(1A)	the Board shall keep the parameters confidential"; and		
214C(3)	Restricts the powers of the Commissioner to call for the record or documents including books of accounts of a taxpayer for audit and to conduct audit u/s 177.		
227A	Reward to Inland Revenue officers and officials.		
227A(1)	Prescribed by the Board, only after realization of part or whole of the taxes involved in such cases.		
227A(2)	Prescribe the procedure for reward to informer or FBR employee.		
CHAPTER XI - PART II	DIRECTORATE GENERAL OF INTERNAL AUDIT substituted by DIRECTORATES-GENERAL		
CHAPTER XI -	DIRECTORATE GENERAL OF WITHHOLDING TAXES substituted by DIRECTORATES-		

PART III	GENERAL																		
230B	Directorate General of Law - Create new directorate																		
230C	Directorate General of Research and Development - Create new directorate																		
233AA	Collection of tax by NCCPL																		
	Extend the scope of withholding tax on margin financiers, trading financiers and lenders. At the rate specified in Division IIB of Part IV of First Schedule. 10% of profit or mark-up or interest earned. Provided that the provision of this section shall not apply to any Mutual Fund specified in sub-clause (2) of clause (57) of Part I of the Second Schedule.																		
234	Tax on motor vehicles																		
234(2)	If the motor vehicle tax is collected in installments or lump sum, the advance tax may also be collected in installments or lump sum in like manner. <table border="1" data-bbox="289 758 1029 926"> <tr> <td>(a)</td> <td>Upto 1000cc</td> <td>Rs. 7,500</td> </tr> <tr> <td>(b)</td> <td>1001 cc to 1199cc</td> <td>Rs. 12,500</td> </tr> <tr> <td>(c)</td> <td>1200cc to 1299cc</td> <td>Rs. 17,500</td> </tr> <tr> <td>(d)</td> <td>1300cc to 1599cc</td> <td>Rs. 30,000</td> </tr> <tr> <td>(e)</td> <td>1600cc to 1999cc</td> <td>Rs. 40,000</td> </tr> <tr> <td>(f)</td> <td>2000cc and above</td> <td>Rs. 80,000</td> </tr> </table>	(a)	Upto 1000cc	Rs. 7,500	(b)	1001 cc to 1199cc	Rs. 12,500	(c)	1200cc to 1299cc	Rs. 17,500	(d)	1300cc to 1599cc	Rs. 30,000	(e)	1600cc to 1999cc	Rs. 40,000	(f)	2000cc and above	Rs. 80,000
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234(5)	Where tax is collected from any person being the owner of goods transport vehicle, the tax so collected shall be the final tax on the income of such person [from plying, or hiring out, of such vehicle]. Advance tax collected under this section shall be adjustable.”;																		
236D	Advance tax on functions and gatherings																		
236D(1)	Tax rate specified in Division XI of Part IV of the First Schedule on the total amount of the bill from a person arranging or holding or holding a function in a marriage hall, marquee, hotel, restaurant, commercial lawn, club, a community place or any other place used for such purpose. The rate of tax to be collected under each sub-sections (1) and (2) of section 236D shall be 10%.																		
236D(2)	Where the food, service or any other facility is provided by any other person, Rate specified in Division XI of Part IV of the First Schedule. The rate of tax to be collected under each sub-sections (1) and (2) of section 236D shall be 10%.																		
236D(3)	The advance tax collected under sub-section (1) and sub-section (2) shall be adjustable.																		
236D(4)(a)	“Function” means wedding related event, a seminar, a workshop, a session, an exhibition, a concert, a show,																		

	a party or any other gathering held for such purpose; and																																																
236D(4)(b)	"Prescribed person" means the owner, a lease-holder, an operator or a manager of a marriage hall, marquee, hotel, restaurant, commercial lawn, club, a community place or any other place used for such purpose.																																																
236E	Advance tax on foreign-produced films, TV plays and serials.																																																
236E(1)	Rates specified in Division XII of Part IV of the First Schedule <table border="1"> <tr> <td>(a)</td> <td>Foreign-produced film</td> <td>Rs. 1,000,000/-</td> </tr> <tr> <td>(b)</td> <td>Foreign-produced TV drama serial</td> <td>Rs.100,000/-per episode</td> </tr> <tr> <td>(c)</td> <td>Foreign-produced TV play (single episode)</td> <td>Rs. 100,000</td> </tr> </table>	(a)	Foreign-produced film	Rs. 1,000,000/-	(b)	Foreign-produced TV drama serial	Rs.100,000/-per episode	(c)	Foreign-produced TV play (single episode)	Rs. 100,000																																							
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	The rate of tax to be collected under section 236F in the case of other Distribution Services shall be as follows:-		
	Type of Channel as provided in PEMRA Rules 2009	Tax on Issuance of License	Tax on Renewal
	IPTV	Rs. 100,000	Rs. 1,000,000
	FM Radio	Rs. 100,000	Rs. 100,000
	MMDS	Rs. 200,000	Rs. 100,000
	Mobile TV	Rs. 100,000	Rs. 50,000
	Satellite TV Station		
	News or current	Rs. 1,000,000	Rs. 2,000,000
	Sports	Rs. 1,000,000	Rs. 1,000,000
	Regional Language	Rs. 700,000	Rs. 700,000
	Health or Agro	Rs. 300,000	Rs. 300,000
	Education	Rs. 300,000	Rs. 300,000
	Entertainment	Rs. 1,000,000	Rs. 1,000,000
	Specialized subject station	Rs. 500,000	Rs. 200,000
	Landing Rights per channel		
	News / current affairs	Rs. 1,000,000	Rs. 5,000,000
	Sports	Rs. 500,000	Rs. 2,500,000
	Educational	Rs. 200,000	Rs. 1,000,000
	Entertainment	Rs. 200,000	Rs. 2,000,000
	Children	Rs. 350,000	Rs. 1,500,000
236F(2)	The tax collected under sub-section (1) shall be adjustable.		
236F(3)	For the purpose of this section, "cable television operator", "DTH", "Distribution Service", "electronic media", "IPTV", "loop holder", "MMDS", "mobile TV", shall have the same meanings as defined in Pakistan Electronic Media Regulatory Authority Ordinance, 2002 (XIII of 2002) and Pakistan Electronic Media Regulatory Authority Rules, 2009.		

236G	Advance tax on sales to distributors, dealers and wholesaler.
236G(1)	<p>Every manufacturer or commercial importer of electronics, sugar, cement, iron and steel products, fertilizer, motorcycles, pesticides, cigarettes, glass, textile, beverages, paint or foam sector, at the time of sale to distributors, dealers and wholesalers, shall collect advance tax at the rate specified in Division XIV of Part IV of the First Schedule, from the aforesaid person to whom such sales have been made. <i>The rate of collection of tax shall be 0.1% of the gross amount of sales.</i></p>
236G(2)	Credit for the tax collected under sub-section (1) shall be allowed in computing the tax due by the distributor, dealer or wholesaler on the taxable income for the tax year in which the tax was collected.
236H	Advance tax on sales to retailers.
236H(1)	<p>Every manufacturer, distributor, dealer, wholesaler or commercial importer of electronics, sugar, cement, iron and steel products, fertilizer, motorcycles, pesticides, cigarettes, glass, textile, beverages, paint or foam sector, at the time of sale to retailers, shall collect advance tax at the rate specified in Division XV of Part IV of the First Schedule, from the aforesaid person to whom such sales have been made. <i>The rate of collection of tax shall be 0.5% of the gross amount of sales.</i></p>
236H(2)	Credit for the tax collected under sub-section (1) shall be allowed in computing the tax due by the retailer on the taxable income for the tax year in which the tax was collected.
236I	Collection of advance tax by educational institutions.
236I(1)	Rate specified in Division XVI of Part IV of the First Schedule is 5% of the amount of fee
236I(2)	The person preparing fee voucher or challan shall charge advance tax under sub-section (1) in the manner the fee is charged.

236I(3)	Threshold Annual fee Rs. 200,000 or more.										
236I(4)	The term "fee" includes, tuition fee and all charges received by the educational institution, by whatever name called, excluding the amount which is refundable.										
236I(5)	Tax collected shall be adjustable against the tax liability of either of the parents or guardian making payment of the fee.										
236J	Advance tax on dealers, commission agents and arhatis etc.,										
236J(1)	<p>Every market committee shall collect advance tax from dealers, commission agents or arhatis, etc. at the rates specified in Division XVII of Part-IV of the First Schedule at the time of issuance or renewal of licenses.</p> <table border="1" style="margin-left: 40px;"> <thead> <tr> <th style="text-align: center;">Group</th> <th style="text-align: center;">Amount of tax (per annum)</th> </tr> </thead> <tbody> <tr> <td>Group or Class A:</td> <td style="text-align: center;">Rs. 10,000</td> </tr> <tr> <td>Group or Class B:</td> <td style="text-align: center;">Rs. 7,500</td> </tr> <tr> <td>Group or Class C:</td> <td style="text-align: center;">Rs. 5,000</td> </tr> <tr> <td>Any other category:</td> <td style="text-align: center;">Rs. 5,000.;"</td> </tr> </tbody> </table>	Group	Amount of tax (per annum)	Group or Class A:	Rs. 10,000	Group or Class B:	Rs. 7,500	Group or Class C:	Rs. 5,000	Any other category:	Rs. 5,000.;"
Group	Amount of tax (per annum)										
Group or Class A:	Rs. 10,000										
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Group or Class C:	Rs. 5,000										
Any other category:	Rs. 5,000.;"										
236J(2)	The advance tax collected under sub-section (1) shall be adjustable.										
236J(3)	"market committee" includes any committee or body formed under any provincial or local law made for the purposes of establishing, regulating or organizing agricultural, livestock and other commodity markets.;" and										