

Extra Tax to non-filer

Filer = means a taxpayer whose name appears in the active taxpayer's list issued by the board from time to time or is holders of taxpayers' card.

Non filer= means a person who is not a filer (Not file Income Tax Return)

Reference	Description	Tax Rate	
		Filer	Non-filer
	(Amended Bill 2015-16)		
First schedule DIV VII Section 150 Dividend Income	Tax shall be deducted on the gross amount of dividend paid	12.5%	17.5%
	mutual fund or a collective investment scheme or a REIT scheme shall deduct Capital Gains Tax.		
	Individual and association of persons	10% for stock funds 10% for others	17.5%
	Company	10% for stock funds 25% for others	25%
First Schedule PART II	RATES OF ADVANCE TAX - Section 148 Imports		
1(i)	Industrial undertaking importing re-meltable steel PCT Heading 72.04 and directly reduced iron for its own use;	1% of import value as increased by customs-duty, sales tax and federal excise duty	1.5% of the import value as Increased by Customs duty, sales tax and Federal excise duty
(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; and		
(iv)	Manufacturers covered under Notification No. S.R.O. 1125(I)/2011 dated the 31st December, 2011 dated the 31st December, 2011 and importing items covered under S.R.O. 1125(I)/2011 dated the 31st December, 2011.		
(v)	Person importing Gold; and		
(vi)	Person importing Cotton		
(vii)	Designated buyers of LNG on behalf of Govt., of Pakistan to import LNG.		
2	Persons importing pulses	2% of import value as increased by customs-duty, sales tax and federal excise duty	3% of the import value as increased by customs duty, sales tax and federal excise duty

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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 31 st December, 2011.	3% of import value as increased by customs-duty, sales tax and federal excise duty	4.5% of the Import value as increased by Customs duty, sales tax and Federal excise duty
4	Ship breakers on import of ships	4.5%	6.5%
5	Industrial undertakings not covered under S. Nos. 1 to 4	5.5%	8%
6	Companies not covered under S. Nos. 1 to 5	5.5%	8%
7	Persons not covered under S. Nos. 1 to 6	6%	9%
First Schedule DIV IA	Profit on Debt		
	<ol style="list-style-type: none"> 1. The rate of tax to be deducted under section 151(1)(a) of the yield or profit paid. 2. Banking Company or financial institution on account or deposit maintained. - section 151(1)(b) 3. Profit on securities , other than those mentioned in s. 151(1)(a), issued by federal / provincial government or a local government - section 151(1)(c) 	10%	17.50% =Rs. 500,000 or Less 10%
DIV II	Payments to non-residents		
	The rate of tax to be deducted from a payment referred to in clause (a) of sub-section (2A) of section 152 shall be—		
	<ol style="list-style-type: none"> (a) Sales of goods <ol style="list-style-type: none"> (i) in case of a company (ii) in any other case 	<p>4% of the gross amount payable</p> <p>4.5% of the gross amount payable</p>	<p>6% of the gross amount payable</p> <p>6.5% of the gross amount payable</p>
	The rate of tax to be deducted from a payment referred to in clause (b) of sub-section (2A) of section 152 shall be—		
	<ol style="list-style-type: none"> (b) Rendering /providing of services. in cases other than transport <ol style="list-style-type: none"> (i) in case of a company (ii) in any other case 	<p>8% of the gross amount payable</p> <p>10% of the gross amount payable</p>	<p>12% of the gross amount payable</p> <p>15% of the gross amount payable</p>

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DIV II	The rate of tax to be deducted from a payment referred to in clause (c) of sub-section (2A) of section 152 shall be,— (c) Execution of a contract other than a contract for sale of goods or providing/ rendering of services. (i) in case of a company (ii) in any other case	7% of the gross amount payable	10% of the gross amount payable
DIV III	Payments for Goods or Services		
(1)	The rate of tax to be deducted from a payment referred to in clause (a) of sub-section (1) of section 153 shall be -		
(a)	in the case of sale of goods,—		
(i)	in case of companies	4% of the gross amount payable	6% of the gross amount payable
(ii)	in any other case	4.5% of the gross amount payable	6.5% of the gross amount payable
(iii)	Electronic & Print Media for advertising services	1%	12%
(2)	The rate of tax to be deducted from a payment referred to in clause (b) of sub-section (1) of section 153 shall be —		
(b)	in the case of rendering of or providing of services, —		
(i)	in the case of companies	8% of the gross amount payable	12% of the gross amount payable
(ii)	in any other case	10% of the gross amount payable	15% of the gross amount payable
(iii)	in respect of persons making payments to electronic and print media for advertising services, - - in case of non-filer (a) company (b) other than a company	1% of the gross amount payable	12% of the gross amount payable. 12% 15%
(3)	The rate of tax to be deducted from a payment referred to in clause (c) of sub-section (1) of section 153 shall be		
(i)	in case of a company	7% of the gross amount payable	10% of the gross amount payable
(ii)	in any other case.	7.5% of the gross amount payable	10% of the gross amount payable
DIV VIA	Petroleum Products		
	Rate of collection of tax under section 156A.	12% of the amount of payment	15% of the amount of payment

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PART IV	DEDUCTION OR COLLECTION OF ADVANCE TAX		
DIV II	Brokerage and Commission		
	The rate of collection under sub-section (1) of section 233 shall be.-		
(i)(a)	in case of advertising agent	10% of the amount of payment	15% of the amount of payment
(i)(b)	in all other cases	12% of the amount of payment	
DIV III	Tax on Motor Vehicles - Rates of collection of tax under section 234		
(i)	In case of goods transport vehicles, tax per kilogram of the laden weight 1(A) Transport vehicle with laden weight of 8120 Kg or more after a period of ten years from the date of first registration.	Rs. 2.50 Rs. 1200per annum	Rs. 4
(2)	In the case of passenger transport vehicles plying for hire with registered seating capacity of—		
	S.No	Capacity	Rs per seat per annum
			Filer
	(i)	Four or more persons but less than ten persons.	50
	(ii)	Ten or more persons but less than twenty persons.	100
	(iii)	Twenty persons or more.	300
			500; and

(3)	In case of other private motor cars <u>vehicles</u> shall be as following:-			
	S.No	Engine capacity		
			for filers	
			for non-filer	
			Tax year 2015	Tax year 2016
			Tax year 2015	Tax year 2016
	(1)	(2)	(3)	
			(4)	
	a	Upto 1000cc	Rs. 1,000	Rs. 800
	b	1001cc to 1199cc	RS. 1,800	Rs. 1,500
	c	1200cc to 1299cc	Rs. 2,000	Rs. 1,750
	d	1300cc to 1499cc	Rs. 3,000	Rs. 2,500
	e	1500cc to 1599cc	Rs. 4,500	Rs. 3,750
	e	1600cc to 1999cc	Rs. 6,000	Rs. 4,000
	f	2000cc and above	Rs. 12,000	Rs. 10,000
			Rs. 24,000	Rs. 30,000

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DIV VI	Cash withdrawal from a bank		
	The Rate of tax to be deducted under section 231A shall be	0.3%	0.6%
VIA	Advance tax on Transactions in Bank		
	The rate of tax to be deducted under section 231AA shall be	0.3%	0.6%

Reference	Description (Amended Bill 2015-16)		Tax Rate			
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VII (1)	Advance Tax on Purchase, Registration and Transfer of Motor Vehicles					
	The rate of tax under sub-sections (1) and (3) of section 231B shall be as follows:-					
	S.No	Engine capacity	Amount of Tax			
			for Tax Year 2015		for Tax Year 2016	
			Tax for filer	Tax for non-filer	Tax for filer	Tax for non-filer
	(1)	(2)	(3)		(4)	
	1.	Upto 800cc	Rs. 10,000	Rs. 10,000	Rs. 10,000	Rs. 10,000
	2.	851cc to 1000cc	Rs. 20,000	Rs. 25,000	Rs. 20,000	Rs. 25,000
	3.	1001cc to 1300cc	Rs. 30,000	Rs. 40,000	Rs. 30,000	Rs. 40,000
	4.	1301cc to 1600cc	Rs. 50,000	Rs. 100,000	Rs. 50,000	Rs. 100,000
	5.	1601cc to 1800cc	Rs. 75,000	Rs. 150,000	Rs. 75,000	Rs. 150,000
	6.	1801cc to 2000cc	Rs. 100,000	Rs. 200,000	Rs.100,000	Rs. 200,000
	7.	2001cc to 2500 cc	Rs. 150,000	Rs. 300,000	Rs.150,000	Rs. 300,000
	8.	2501cc to 3000cc	Rs. 200,000	Rs. 400,000	Rs.200,000	Rs. 400,000
	9.	Above 3000cc	Rs. 250,000	Rs. 450,000	Rs.250,000	Rs. 450,000
VII (2)	The rate of tax under sub-section (2) of section 231B shall be as follows:-					

S.No	Engine capacity	Tax Rate	
		Tax for filer	Tax for non-filer
(1)	(2)	(3)	(4)
1.	Upto 800cc	---	5,000
2.	851cc to 1000cc	5,000	15,000
3.	1001cc to 1300cc	7,500	25,000
4.	1301cc to 1600cc	12,500	65,000
5.	1601cc to 1800cc	18,750	100,000
6.	1801cc to 2000cc	25,000	135,000
7.	2001cc to 2500 cc	37,500	200,000
8.	2501cc to 3000cc	50,000	270,000
9.	Above 3000cc	62,500	300,000

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PART IV	Deduction or collection of advance tax		
DIV X	Tax to be collected u/s 236C on gross amount of the consideration received	0.5%	1%
DIV XVIII	Advance tax on purchase of immovable property - The rate of tax to be collected under section 236K shall be:		
	Where value of Immovable property is up to 3 million.	0%	0%
	Where the value of Immovable property is more than 3 million	1%	2%
DIV XIV	Advance tax on sale to distributors, dealers or wholesalers		
	The rate of collection of tax under section 236G shall be as follows:		
	Fertilizer	0.7%	1.4%
	Other then fertilizer	0.1%	0.2%
DIV XXI	Advance Tax On Banking Transactions Otherwise Than Through Cash		
	The rate of tax to be collected under section 236P shall be	--	0.6% President Ordinance No. F.2 (1)/2015-Pub dated 11th July 2015 0.3% from 11th July, 2015 till 30th Sep 2015
PART III of DIV I	Every Person making payment of dividend in specie shall collect (deduct) from gross amount of dividend in specie - section 236S	12.5%	17.5%