

Reference	Description	Tax Rate	
		Filer	Non-filer

Extra Tax to non-filer Updated Finance Act 2018-19

w.e.f 1st July, 2018

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)

First Schedule		Tax year 2018 and 2019			
PART I DIV VII	Section 37A Capital Gains on disposal of securities	Securities acquired before 01.07.2016		Securities acquired after 01.07.2016	
		Filer	Non-filer	Filer	Non-filer
	Where holding period of a security is less than twelve months	15%	18%	15%	20%
	Where holding period of a security is twelve months or more but less than twenty-four months	15%	16%	15%	20%
	Where holding period of a security is twenty-four months or more but the security was acquired on or after 1st July, 2013	15%	11%	15%	20%
	Where the security was acquired before 1st July, 2013	0%	0%	0%	0%
	Future commodity contracts entered into by members of Pakistan Mercantile Exchange.	5%	5%	5%	5%
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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DIV II	Payments to non-residents		
1	The rate of tax to be deducted from a payment referred to in sub-section (1A) of section 152 shall be	7% of the gross amount payable	13%
4	The rate of tax to be deducted from a payment referred to in clause (a) of sub-section (2A) of section 152 shall be— (a) Sales of goods (i) in case of a company (ii) in any other case	4% of the gross amount payable 4.5% of the gross amount payable	7% of the gross amount payable 7.5% of the gross amount payable
5	The rate of tax to be deducted from a payment referred to in clause (b) of sub-section (2A) of section 152 shall be— (b) Rendering /providing of services. in cases other than transport (i) in case of a company (ii) in any other case	8% of the gross amount payable 10% of the gross amount payable	14% of the gross amount payable 17.50% of the gross amount payable
6	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 sports persons (ii) in case a person	10% of the gross amount payable 7% of the gross amount payable	----- 13% of the gross amount payable

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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 -		
(ab)	in the case of supplies made by the distributor of fast moving consumer goods,—	2% of the gross amount payable	2.5% of the gross amount payable
(b)	in the case of sale of goods,— basic threshold increased to Rs. 75,000		
(i)	in case of companies	4% of the gross amount payable	8% of the gross amount payable
(ii)	in any other case	4.5% of the gross amount payable	9% of the gross amount payable
(iii)	Electronic & Print Medial 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 —		
(c)	in the case of rendering of or providing of services, —		
(i)	in the case of companies	8% of the gross amount payable	14.50 % of the gross amount payable
(ii)	in any other case	10% of the gross amount payable	17.50% 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	1.5% of the gross amount payable	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 basic threshold increased to Rs. 30,000		
(i)	in case of a company	7% of the gross amount payable	14% of the gross amount payable
(ii)	in any other case.	7.5% of the gross amount payable	15% of the gross amount payable
DIV V	Income from Property		
b	The rate of tax to be deducted under section 155, in the case of company shall be	15% of the gross amount of rent	17.5% of the gross amount of rent
DIV VI	Prize and winnings		
	The rate of tax to be deducted under section 156 on a prize on prize bond or cross-word puzzle shall be	15% % of the gross amount payable	25% of the gross amount payable

Reference	Description	Tax Rate	
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DIV VIA	Petroleum Products		
	Rate of collection of tax under section 156A.	12% of the amount of payment	17.50 % of the amount of payment
DIV VIB	CNG Stations		
	The rate of tax to be collected under section 234A in the case of a Compressed Natural Gas station shall be	4%	6%
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.-		
1	in case of advertising agent	10% of the amount of payment	15% of the amount of payment
2	Life Insurance Agents where commission n received is less than 0.5 million per annum.	8% of the amount of payment	16% of the amount of payment
3	in all other cases	12% of the amount of payment	15% of the amount of payment

Reference	Description	Tax Rate	
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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
			Non-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 <u>vehicles</u> shall be as following:-		
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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	Rs. 1,000	Rs. 1,200
B	1001cc to 1199cc	Rs. 1,800	Rs. 1,500	Rs. 3,600	Rs. 4,000
C	1200cc to 1299cc	Rs. 2,000	Rs. 1,750	Rs. 4,000	Rs. 5,000
D	1300cc to 1499cc	Rs. 3,000	Rs. 2,500	Rs. 6,000	Rs. 7,500
E	1500cc to 1599cc	Rs. 4,500	Rs. 3,750	Rs. 9,000	Rs. 12,000
E	1600cc to 1999cc	Rs. 6,000	Rs. 4,000	Rs. 12,000	Rs. 15,000
F	2000cc and above	Rs. 12,000	Rs. 10,000	Rs. 24,000	Rs. 30,000

Reference	Description	Tax Rate	
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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%
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 2017		for Tax Year 2018	
		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. 7,500	Rs. 15,000
2.	851cc to 1000cc	Rs. 20,000	Rs. 25,000	Rs. 15,000	Rs. 37,500
3.	1001cc to 1300cc	Rs. 30,000	Rs. 40,000	Rs. 25,000	Rs. 60,000
4.	1301cc to 1600cc	Rs. 50,000	Rs. 100,000	Rs. 50,000	Rs. 150,000
5.	1601cc to 1800cc	Rs. 75,000	Rs. 150,000	Rs. 75,000	Rs. 225,000
6.	1801cc to 2000cc	Rs.100,000	Rs. 200,000	Rs.100,000	Rs. 300,000
7.	2001cc to 2500 cc	Rs.150,000	Rs. 300,000	Rs.150,000	Rs. 450,000
8.	2501cc to 3000cc	Rs.200,000	Rs. 400,000	Rs.200,000	Rs. 600,000
9.	Above 3000cc	Rs.250,000	Rs. 450,000	Rs.250,000	Rs. 675,000

VII (2)	The rate of tax under sub-section (2) of section 231B shall be as follows:-		
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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

Reference	Description	Tax Rate															
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PART IV DIV VIII	Advance tax at the time of sale by auction																
	The rate of collection of tax under section 236A shall be.	10% gross sale price of any property or goods	15% gross sale price of any property or goods														
DIV X	Advance tax on sale or transfer of Immovable property																
	The rate of tax to be collected under section 236C shall be the gross amount of the consideration received.	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 XV	Advance tax on sale to retailers																
	The rate of collection of tax under section 236H on the gross amount of sales shall be as follows:-																
	- Electronics	1%	1%														
	- Others	0.50%	1%														
DIV XVA	Advance tax on sale of certain petroleum products	0.50% of ex-depot sale price	1%														
DIV XVIII	Advance tax on purchase of immovable property																
	The rate of tax to be collected under section 236K shall be:-																
		<table border="1"> <thead> <tr> <th rowspan="2">S.No</th> <th rowspan="2">Period</th> <th colspan="2">Rate of Tax</th> </tr> <tr> <th>Filer</th> <th>Non-filer</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Where value of Immovable property is up to 3 million.</td> <td>0%</td> <td>0%</td> </tr> <tr> <td>2</td> <td>Where the value of Immovable property is more than 3 million</td> <td>2%</td> <td>4%</td> </tr> </tbody> </table>		S.No	Period	Rate of Tax		Filer	Non-filer	1	Where value of Immovable property is up to 3 million.	0%	0%	2	Where the value of Immovable property is more than 3 million	2%	4%
S.No	Period	Rate of Tax															
		Filer	Non-filer														
1	Where value of Immovable property is up to 3 million.	0%	0%														
2	Where the value of Immovable property is more than 3 million	2%	4%														
DIV XXI	Advance Tax On Banking Transactions Otherwise Than Through Cash																
	The rate of tax to be collected under section 236P shall be	--	0.4%														
DIV XXVI	ADVANCE TAX ON EXTRACTION OF MINERALS																
	The rate of tax to be collected under section 236V shall be the value of the minerals.	0%	5%														
DIV XXV	Advance Tax on Insurance Premium																
	- General insurance premium	0%	4%														
	- Life insurance premium if exceeding Rs. 0.3 million in aggregate per annum	0%	1%														
	- Others	0%	0%														
DIV XXVII	Advance tax on amount remitted abroad through credit, debit or prepaid cards	1%	3%														