

Chapter / Part	Division	Clause	THE FIRST SCHEDULE Finance Bill 2019-20 New / inserted Omitted and deleted Substituted The Gazette Extra 30th June 2019
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I	I	(1)	Rates of Tax for Individuals and Association of Persons
			Subject to clause (2), the rates of tax imposed on income of every individual and association of persons except a salaried individual shall be as set out in the following Table, namely:—
TABLE			

S.No	Taxable Income	<u>Rate of tax</u> <u>2019-20</u>
1.	Where taxable income does not exceed Rs.400,000	0%
2.	Where the taxable income exceeds Rs.400,000 but does not exceed Rs. 600,000 Rs.	5% of the amount exceeding Rs. 400,000
3.	Where the taxable income exceeds Rs.600,000 but does not exceed Rs.1,200,000	Rs.10,000 + 10% of the amount exceeding Rs.600,000
4.	Where the taxable income exceeds Rs.1,200,000 but does not exceed Rs.2,400,000	Rs.70,000 + 15% of the amount exceeding Rs.1,200,000
5.	Where the taxable income exceeds Rs.2,400,000 but does not exceed Rs.3,000,000	Rs.250,000 + 20% of the amount exceeding Rs.2,400,000
6.	Where the taxable income exceeds Rs. 3,000,000 but does not exceed Rs. 4,000,000	Rs. 370,000 + 25% of the amount exceeding Rs.3,000,000
7.	Where the taxable income exceeds Rs. 4,000,000 but does not exceed Rs. 6,000,000	Rs.620,000 + 30% of the amount exceeding Rs.4,000,000
8.	Where the taxable income exceeds Rs. 6,000,000	Rs.1,220,000 + 35% of the amount exceeding Rs.6,000,000;

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I	I	(2)	Individual chargeable under the head "SALARY"
			Where the income of an individual chargeable under the head "salary" exceeds seventy-five per cent of his taxable income, the rates of tax to be applied shall be as set out in the following Table, namely:—

TABLE

S.No	Taxable Income	<u>Rate of tax</u> <u>2019-20</u>
1.	Where taxable income does not exceed Rs.600,000	0%
2.	Where the taxable income exceeds Rs.600,000 but does not exceed Rs. 1,200,000.	5% of the amount exceeding Rs. 600,000
3.	Where the taxable income exceeds Rs.1,200,000 but does not exceed Rs.1,800,000	Rs. 30,000 plus 10% of the amount exceeding Rs. 1,200,000
4.	Where the taxable income exceeds Rs.1,800,000 but does not exceed Rs.2,500,000	Rs. 90,000 plus 15% of the amount exceeding Rs. 1,800,000
5.	Where the taxable income exceeds Rs.2,500,000 but does not exceed Rs.3,500,000	Rs. 195,000 plus 17.5% of the amount exceeding Rs. 2,500,000
6.	Where the taxable income exceeds Rs.3,500,000 but does not exceed Rs. 5,000,000	Rs. 370,000 plus 20% of the amount exceeding Rs. 3,500,000
7.	Where the taxable income exceeds Rs. 5,000,000 but does not exceed Rs. 8,000,000	Rs. 670,000 plus 22.5% of the amount exceeding Rs. 5,000,000
8.	Where taxable income exceeds Rs. 8,000,000 but does not exceed Rs. 12,000,000	Rs. 1,345,000 plus 25% of the amount exceeding Rs. 8,000,000
9.	Where taxable income exceeds Rs. 12,000,000 but does not exceed Rs.30,000,000	Rs. 2,345,000 plus 27.5% of the amount exceeding Rs. 12,000,000
10.	Where taxable income exceeds Rs. 30,000,000 but does not exceed Rs.50,000,000	Rs. 7,295,000 plus 30% of the amount exceeding Rs. 30,000,000
11.	Where taxable income exceeds Rs. 50,000,000 but does not exceed Rs.75,000,000	Rs. 13,295,000 plus 32.5% of the amount exceeding Rs. 50,000,000
12.	Where taxable income exceeds Rs.75,000,000	Rs. 21,420,000 plus 35% of the amount exceeding Rs. 75,000,000";

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	II		Rates of Tax for Companies																		
		(i)	<p>The rate of tax imposed on the taxable income of a company for the tax year 2007 and onward shall be 35%.</p> <p>Provided that the rate of tax imposed on the taxable income of a company other than a banking company, shall be 34% for the tax year 2014</p> <p>Provided further that the rate of tax imposed on the taxable income of a company, other than a banking company, shall be 33% for the tax year 2015</p> <p>Provided further that the rate of tax imposed on taxable income of a company, other than banking company shall be 32% for the tax year 2016, 31% for tax year 2017, and 30% for tax year 2018 and thereafter as set out in the following Table namely :- 29% for the tax year 2019 and onwards.</p>																		
			<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2" style="text-align: center;"><u>TABLE</u></th> </tr> <tr> <th style="text-align: center;"><u>Tax Year</u></th> <th style="text-align: center;"><u>Rate of Tax</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;"><u>2019</u></td> <td style="text-align: center;"><u>29%</u></td> </tr> <tr> <td style="text-align: center;"><u>2020</u></td> <td style="text-align: center;"><u>28%</u></td> </tr> <tr> <td style="text-align: center;"><u>2021</u></td> <td style="text-align: center;"><u>27%</u></td> </tr> <tr> <td style="text-align: center;"><u>2022</u></td> <td style="text-align: center;"><u>26%</u></td> </tr> <tr> <td style="text-align: center;"><u>2023 and onwards</u></td> <td style="text-align: center;"><u>25%</u></td> </tr> <tr> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> </tr> </tbody> </table>	<u>TABLE</u>		<u>Tax Year</u>	<u>Rate of Tax</u>	<u>2019</u>	<u>29%</u>	<u>2020</u>	<u>28%</u>	<u>2021</u>	<u>27%</u>	<u>2022</u>	<u>26%</u>	<u>2023 and onwards</u>	<u>25%</u>				
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DIVISION III

Rate of Dividend Tax

The rate of tax imposed under section 5 on dividend received from a company shall be-

- (a) 7.5% in case of dividend paid by Independent Power Purchasers where such dividend is a pass through item under an Implementation Agreement or Power Purchase Agreement or Energy Purchase Agreement and is required to be re-imbursed by Central Power Purchasing Agency (CPPA-G) or its predecessor or successor entity.
- (b) 15% in mutual funds and cases other than those mentioned in clauses (a) and (c).;
- (c) 12.5% in case of dividend received by a person from a mutual mutual fund if the amount of dividend is above 2.5 million and 10% if the amount of dividend is less than or equal to 2.5 million.

Provided that the dividend received by a person from a stock fund shall be taxed at the rate of 12.5% for tax year 2015 and onwards, if dividend receipts are less than capital gains:

Provided further that the dividend received by a company from a collective investment scheme, REIT Scheme or a mutual fund, other than a stock fund, shall be taxed at the rate of 15% for tax year 2015 and onwards:

Provided also that if a Developmental REIT Scheme with the object of development and construction of residential buildings is set up by thirtieth day of June, 2020, tax imposed on dividend received by a person from such Developmental REIT Scheme shall be reduced by fifty percent for three years from the date of setting up of the said scheme

- (c) 25% in the case of a person receiving dividend from a company where no tax is payable by such company due to exemption of income or carry forward of business losses under Part VIII of Chapter III or claim of tax credits under Part X of Chapter III.";

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Division IIIA

Rate for Profit on Debt

The rate of tax for profit on debt imposed under section 7B shall be—

Table

S.No	Profit on debt	Rate of tax TY 2018	Rate of tax TY 2019
(1)	(2)	(3)	(3)
1	Where profit on debt does not exceed Rs.5,000,000	10%	15%
2	Where profit on debt exceeds Rs.5,000,000 but does not exceed Rs.25,000,000	12.5%	17.5%
<u>3</u>	<u>Where profit on debt exceeds Rs.25,000,000</u>	15%	--
3	Where profit on debt exceeds Rs.25,000,000 but does not exceed Rs.36,000,000	---	20%

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Division VIA

INCOME FROM PROPERTY

The rate of tax to be paid under section 15, in the case of individual and association of persons, shall be as follows:-

S.No	Gross amount of rent	Rate of tax
(1)	(2)	(3)
1	Where the gross amount of rent does not exceed Rs.200,000.	Nil
2	Where the gross amount of rent exceeds Rs.200,000 but does not exceed Rs.600,000	5 per cent of the gross amount exceeding Rs.200,000
3	Where the gross amount of rent exceeds Rs.600,000 but does not exceed Rs.1,000,000.	Rs.20,000 plus 10 per cent of the gross amount exceeding Rs.600,000.
4	Where the gross amount of rent exceeds Rs.1,000,000 but does not exceed Rs.2,000,000.	Rs.60,000 plus 15 per cent of the gross amount exceeding Rs.1,000,000.
5	Where the gross amount of rent exceeds Rs.2,000,000 but does not exceed Rs. 4,000,000.	Rs.210,000 plus 20 per cent of the gross amount exceeding Rs.2,000,000
6	Where the gross amount of rent exceeds Rs.4,000,000 but does not exceed Rs.6,000,000.	Rs.610,000 plus 25 per cent of the gross amount exceeding Rs.4,000,000
7	Where the gross amount of rent exceeds Rs.6,000,000 but does not exceed Rs.8,000,000	Rs.1,110,000 plus 30 per cent of the gross amount exceeding Rs.6,000,000
8	Where the gross amount of rent exceeds Rs.8,000,000	Rs.1,710,000 plus 35 percent of the gross amount exceeding Rs.8,000,000";

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I	VII		CAPITAL GAINS ON DISPOSAL OF SECURITIES						

The rate of tax to be paid under section 37A shall be as follows. –

TABLE

S.No	Period	Tax Year 2015	Tax Year 2016	Tax Year 2017		Tax Year 2018, 2019 and 2020			
				Filer	Non-filer	Securities acquired before 01.07.2016		Securities acquired after 01.07.2016	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
				(5)		(6)		(7)	
1	Where holding period of a security is less than twelve months	12.5%	15%	15%	<u>18%</u>	15%	<u>18%</u>	15%	<u>20%</u>
2	Where holding period of a security is twelve months or more but less than twenty-four Months	10%	12.5%	12.5%	<u>16%</u>	15% 12.50%	<u>16%</u>	15%	<u>20%</u>
3	Where holding period of a security is twenty-four months or more but the security was acquired on or after 1st July, 2013	0%	7.5%	7.5%	<u>11%</u>	15% 7.5%	<u>11%</u>	15%	<u>20%</u>
4	Where the security was acquired before 1st July, 2013	0%	0%	0%	<u>0%</u>	0%	<u>0%</u>	0%	<u>0%</u>
5	Future commodity contracts entered into by members of Pakistan Mercantile Exchange.	0%	0%	5%	<u>5%</u>	5%	<u>5%</u>	5%; and	<u>5%</u>

Provided that the rate of tax on cash settled derivatives traded on the stock exchange shall be 5% for the tax years 2018 to 2020.

Provided that the rate for companies shall be as specified in Division II of Part I of First Schedule, in respective of debt securities;

Provided further that a mutual fund or a collective investment scheme or a REIT scheme shall deduct Capital Gains Tax at the rates as specified below, on redemption of securities as prescribed, namely:–

Category	Rate
Individual and association of persons	10% for stock funds 10% for other funds
Company	10% for stock funds 25% for other funds

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			<p>Provided further that in case of a stock fund if dividend receipts of the fund are less than capital gains, the rate of tax deduction shall be 12.5%:</p>
			<p>Provided further that no capital gains tax shall be deducted, if the holding period of the security is more than four years.</p> <p>Explanation.— For removal of doubt, it is clarified that, the provisions of this proviso shall be applicable only in case of a mutual fund or collective investment scheme or a REIT scheme.";</p>

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I	VIII		CAPITAL GAINS ON DISPOSAL OF IMMOVABLE PROPERTY
			The rate of tax to be paid under sub-section (1A) of section 37 shall be as follows:-

S.No	Period	Rate of Tax
(1)	(2)	(3)
1	Where the gain does not exceed Rs. 5 million	5%
2	Where the gain exceeds Rs. 5 million but does not exceed Rs. 10 million	10%
3	Where the gain exceeds Rs. 10 million but does not exceed Rs. 15 million	15%
4	Where the gain exceeds Rs. 15 million	20% ; and

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DIVISION IX

Minimum tax under section 113

S.No	Person(s)	Minimum Tax as percentage of the person's turnover for the year
(1)	(2)	(3)
1	(a) Oil marketing companies, Oil refineries, Sui Southern Gas Company Limited and Sui Northern Gas Pipelines Limited (for the cases where annual turnover exceeds rupees one billion.) (b) Pakistani Airlines; and (c) Poultry industry including poultry breeding, broiler production, egg production and poultry feed production. (d) Dealers or distributors of fertilizer ; and (e) person running an online marketplace as defined in clause (38B) of section 2.	0.5% 0.75%
2	(a) Distributors of pharmaceutical products, fast moving consumer goods and cigarettes; (b) Petroleum agents and distributors who are registered under the Sales Tax Act, 1990; (c) Rice mills and dealers; and (d) Flour mills.	0.2% 0.25%
3	Motorcycle dealers registered under the Sales Tax Act, 1990.	0.25% 0.3%
4	In all other cases.	1.25% 1.5%

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PART II

RATES OF ADVANCE TAX

(See Division II of Part V of Chapter X)

The rate of advance tax to be collected by the Collector of Customs under section 148 shall be-

S.No	Persons	Rate
(1)	(2)	(3)
1	(i) Industrial undertaking importing remelttable steel (PCT Heading 72.04) and directly reduced iron for its own use; (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; (iv) Manufacturers 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 31st December, 2011; (v) Persons importing Gold; (vi) Persons importing Cotton; and (vii) Persons importing LNG	1% of the import value as increased by customs-duty, sales tax and federal excise duty
2	Persons importing pulses	2% of the import value as increased by customs-duty, sales tax and federal excise duty
3	Commercial importers covered under Notification No. S.R.O. 1125(I)/2011 dated the 31 st December, 2011 and importing items covered under S.R.O. 1125(I)/2011 dated the 31st December, 2011.	3% of the import value as increased by customs-duty, sales tax and federal excise duty
4	Persons importing coal	4%
5	Persons importing finished pharmaceutical products that are not manufactured otherwise in Pakistan, as certified by the Drug Regulatory Authority of Pakistan	4%
6	Ship breakers on import of ships	4.5%
7	Industrial undertakings not covered under S. Nos. 1 to 6	5.5%
8	Companies not covered under S. Nos. 1 to 7	5.5%
9	Persons not covered under S. Nos. 1 to 8	6% ; and

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			Provided that the rate specified in column (3),—
		(a)	in the case of industrial undertaking, <u>being a filer</u> , importing plastic raw material falling under PCT Heading 39.01 to 39.12 for its own use shall be 1.75% of the import value as increased by customs duty, sales tax and Federal excise duty; and
		(b)	in the case of a commercial importer, <u>being a filer</u> , importing plastic raw material falling under PCT Heading 39.01 to 39.12 shall be 4.5 % of the import value as increased by customs duty, sales tax and Federal excise duty.

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PART III

DEDUCTION OF TAX AT SOURCE

(See Division III of Part V of Chapter X)

Division I

Advance Tax on Dividend

The rate of tax to be deducted under section 150 and 236S shall be-

- (a) 7.5% in case of dividend paid by Independent Power Purchasers where such dividend is a pass through item under an Implementation Agreement or Power Purchase Agreement or Energy Purchase Agreement and is required to be re-imbursed by Central Power Purchasing Agency (CPPA-G) or its predecessor or successor entity.;
- (b) 12.5% for filers other than mentioned in (a) above;
- (c) 20% for non-filers other than mentioned in (a) above:

Provided that the rate of tax required to be deducted by a collective investment scheme, REIT Scheme or a mutual fund shall be:

<u>Person</u>	<u>Stock Fund</u>	<u>Money market Fund, Income Fund or REIT scheme or any other fund</u>	
		<u>Filer</u>	<u>Non-Filer</u>
<u>Individual</u>	<u>12.5%</u>	<u>12.5%</u>	<u>15%</u>
<u>Company</u>	<u>12.5%</u>	<u>15%</u>	<u>25%</u>
<u>AOP</u>	<u>12.5%</u>	<u>12.5%</u>	<u>15%</u>

Provided further that in case of a stock fund if dividend receipts of the fund are less than capital gains, the rate of tax deduction shall be 12.5%

Provided further that if a Developmental REIT Scheme with the object of development and construction of residential buildings is setup by thirtieth day of June, 2020, rate of tax on dividend received by a person from such Developmental REIT Scheme shall be reduced by fifty percent for three years from the date of setting up of the said Scheme:

Provided further that the rate of tax on dividend received by a person, other than a company, from a money market mutual fund shall be 10%, if the amount of dividend does not exceed two and a half million Rupees.

Provided also that the rate of tax on dividend received by an individual, from a Rental REIT Scheme shall be 7.5%

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Division IA
Profit on Debt

The rate of tax to be deducted under section 151 shall be ~~10%~~ 15% of the yield or profit for filers and 17.5% of the yield or profit paid, for non-filers:

Provided that for a non-filer, if the yield or profit paid is rupees five hundred thousand or less, the rate shall be ten per cent;

Provided that the rate shall be 10% in cases where yield or profit paid is rupees five hundred thousand rupees or less.

Division IB
Return on Investment in Sukuks

The rate of tax to be deducted under section 150A shall be—

- (a) 15% in case the sukuk-holder is a company;
- (b) 12.5% in case the sukuk-holder is an individual or an association of person, if the return on investment is more than one million;
- (c) 10% in case the sukuk-holder is an individual and an association of person, if the return on investment is less than one million; and
- (d) 17.5% in case the sukuk-holder is a non-filer

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Division 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 in case a person is a filer and 13% in case the person is a non-filer.
- (1A) The rate of tax to be deducted from payments referred to in sub-section (1AA) of section 152, shall be 5% of the gross amount paid.
- (2) The rate of tax to be deducted under sub-section (2) of section 152 shall be 20% of the gross amount paid.
- (3) The rate of tax to be deducted under sub-section (1AAA) of section 152, shall be 10% of the gross amount paid.
- (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—
 - (i) in case of a company, 4% of the gross amount payable, if the company is a filer and 7% if the company is a non-filer; and
 - (ii) in any other case, 4.5% of the gross amount payable, if the person is a filer and 7.75% if the person is a non-filer.
- (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—
 - (i) in the case of transport services, two per cent of the gross amount payable; or
 - (ii) in cases other than transport,—
 - (a) in case of a company, 8% of the gross amount payable, if the company is a filer and 14% if the company is a non-filer; and
 - (b) in any other case, 10% of the gross amount payable, if the person is a filer and 17.5% if the person is a non-filer;
- (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,—
 - (i) 10% of the gross amount payable in case of sportspersons;
 - (ii) in case a person is a filer, 7% of the gross amount payable and 13 % if the person is a non-filer.;

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III	III		Payments for Goods or Services
		1	<p>The rate of tax to be deducted from a payment referred to in clause (a) of sub-section (1) of section 153 shall be -</p> <p>(a) in the case of the sale of rice, cotton seed or edible oils, 1.5% of the gross amount payable; or Explanation:- For the removal of doubt, it is clarified that "cotton seed and edible oils" means cotton seed oil and edible oils.</p> <p>(ab) in the case of supplies made by the distributor of fast moving consumer goods,— (i) in case of a company, 2% of the gross amount payable; and (ii) in any other case, 2.5% of the gross amount payable.</p> <p>(b) in the case of sale of goods,— (i) in case of a company, 4% of the gross amount payable, <u>if the company is a filer and 8% if the company is a non-filer</u>; and (ii) in any other case, 4.5% of the gross amount payable, <u>if the person is a filer and 9% if the person is a non-filer</u>:</p>
		2	<p>The rate of tax to be deducted from a payment referred to in clause (b) of sub-section (1) of section 153 shall be —</p> <p>(i) <u>in the case of transport services, two per cent of the gross amount payable; or</u></p> <p>i. 3% of the gross amount payable, in the cases of transport services, freight forwarding services, air cargo services, courier services, manpower outsourcing services, hotel services, security guard services, software development services, IT services and IT enabled services as defined in clause (133) of Part I of the Second Schedule, tracking services, advertising services (other than by print or electronic media), share registrar services, engineering services, car rental services, building maintenance services, services rendered by Pakistan Stock Exchange Limited and Pakistan Mercantile Exchange Limited inspection, certification, testing and training services;</p>

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			<p>(ii) in the case of rendering of or providing of services, —</p> <p>(a) in case of a company, 8% of the gross amount payable, <u>if the company is a filer and 14.50 % if the company is a non-filer; and</u></p> <p>(b) in any other case, 10% of the gross amount payable, <u>if the person is a filer and 17.50% if the person is a non-filer; and</u></p> <p>(c) in respect of persons making payments to electronic and print media for advertising services,—</p> <p>(i) <u>in case of a filer, 1.5% of the gross amount payable; and</u></p> <p>(ii) <u>in case of a non-filer, 12% of the gross amount payable, if the non-filer is a company and 15% if the non-filer is other than a company;</u></p> <p>in respect of persons making payments to electronic and print media for advertising services, <u>1.5% of the gross amount payable;</u></p>
		3	<p>The rate of tax to be deducted from a payment referred to in clause (c) of sub-section (1) of section 153 shall be-</p> <p>(i) 10% of the gross amount payable in case of sportspersons;</p> <p>(ii) in case of a company, 7% of the gross amount payable, <u>if the company is a filer and 14% if the company is a non-filer; and</u></p> <p>(iii) in any other case, 7.5% of the gross amount payable, <u>if the person is a filer and 15% if the person is a non-filer.</u></p>

Division IIIB

Royalty paid to resident persons

The rate of tax to be deducted under section 153B shall be 15% of the gross amount payable.”;

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Division V
Income from Property

		(a)	The rate of tax to be deducted under section 155, in the case of individual and association of persons, shall be—
	S.NO	Gross amount of rent	Rate of tax
	(1)	(2)	(3)
	1	Where the gross amount of rent does not exceed Rs.200,000.	Nil
	2	Where the gross amount of rent exceeds Rs.200,000 but does not exceed Rs.600,000.	5 per cent of the gross amount exceeding Rs.200,000.
	3	Where the gross amount of rent exceeds Rs.600,000 but does not exceed Rs.1,000,000.	Rs.20,000 plus 10 per cent of the gross amount exceeding Rs.600,000.
	4	Where the gross amount of rent exceeds Rs.1,000,000 but does not exceed Rs.2,000,000.	Rs.60,000 plus 15 per cent of the gross amount exceeding Rs.1,000,000.
	5	Where the gross amount of rent exceeds Rs.2,000,000 but does not exceed Rs. 4,000,000.	Rs.210,000 plus 20 per cent of the gross amount exceeding Rs.2,000,000
	6	Where the gross amount of rent exceeds Rs. 4,000,000 but does not exceed Rs. 6,000,000.	Rs. 610,000 plus 25 per cent of the gross amount exceeding Rs. 4,000,000
	7	Where the gross amount of rent exceeds Rs. 6,000,000 but does not exceed Rs. 8,000,000	Rs. 1,110,000 plus 30 per cent of the gross amount exceeding Rs. 6,000,000
	8	Where the gross amount of rent exceeds Rs. 8,000,000	Rs. 1,710,000 plus 35 percent of the gross amount exceeding Rs. 8,000,000";

		(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 <u>for filers and 17.5% of the gross amount of rent for non-filers.</u>
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Division VI

Prizes and Winnings

- (1) 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 paid for filers and 25% of the gross amount paid for non-filers.
- (2) The rate of tax to be deducted under section 156 on winnings from a raffle, lottery, prize on winning a quiz, prize offered by a company for promotion of sale, shall be 20% of the gross amount paid.

Division VIA

Petroleum Products

Rate of collection of tax under section 156A shall be 12 of the amount of payment for filers and 17.5% for non-filers.

Division VIB

CNG STATIONS

The rate of tax to be collected under section 234A in the case of a Compressed Natural Gas station shall be four per cent of the gas consumption charges for filers and six per cent for non-filers.

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IV			Deduction or Collection of Advance Tax
	II		Brokerage and Commission
			The rate of tax for deduction or collection under section 233 shall be as set out in the following Table, namely:—

TABLE

S.No	Person	Rate of tax
(1)	(2)	(3)
1.	Advertising agents	10%
2.	Life insurance agents where commission received is less than Rs. 0.5 million per annum	8%
3.	Persons not covered in 1 and 2 above	12%

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IV			Deduction or Collection of Advance Tax
	III		Tax on Motor Vehicles
			Rates of collection of tax under section 234,—
		(1)	In case of goods transport vehicles, tax of two rupees and fifty paise per kilogram of the laden weight shall be charged <u>for filer and four rupees per kilogram of the laden weight for non-filer.</u>
		(1A)	In the case of goods transport vehicles with laden weight of 8120 kilograms or more, advance tax after a period of ten years from the date of first registration of vehicle in Pakistan shall be collected at the rate of twelve hundred rupees per annum;
		(2)	In the case of passenger transport vehicles plying for hire with registered seating capacity of—

S.No	Capacity	Rs. per seat per annum
(1)	(2)	(3)
1.	Four or more persons but less than ten persons.	50
2.	Ten or more persons but less than twenty persons.	100
3.	Twenty persons or more.	300

		(3)	In case of other private motor vehicles shall be as set out in the following Table, namely:—

S.No	Engine Capacity	Rs. per seat per annum
(1)	(2)	(3)
1.	upto 1000cc	Rs. 800
2.	1001cc to 1199cc	Rs. 1,500
3.	1200cc to 1299cc	Rs. 1,750
4.	1300cc to 1499cc	Rs. 2,500
5.	1500cc to 1599cc	Rs. 3,750
6.	1600cc to 1999cc	Rs. 4,500
7.	2000cc & above	Rs. 10,000

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		(4)	where the motor vehicle tax is collected in lump sum
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S.No	Engine Capacity	Rs. per seat per annum
(1)	(2)	(3)
1.	upto 1000cc	Rs. 10,000
2.	1001cc to 1199cc	Rs. 18,000
3.	1200cc to 1299cc	Rs. 20,000
4.	1300cc to 1499cc	Rs. 30,000
5.	1500cc to 1599cc	Rs. 45,000
6.	1600cc to 1999cc	Rs. 60,000
7.	2000cc & above	Rs. 120,000

IV			Deduction or Collection of Advance Tax
	VI		Cash withdrawal from a bank
			The Rate of tax to be deducted under section 231A shall be 0.3% of the cash amount withdrawn for filers and 0.6 % of the cash amount withdrawn, for non filers the person whose name is not appearing in the active taxpayers' list.
IV			Deduction or Collection of Advance Tax
	VIA		Advance tax on Transactions in Bank
			The rate of tax to be deducted under section 231AA shall be at the rate of 0.3% of the transaction for filers and 0.6% for non filers the person whose name is not appearing in the active taxpayers' list.

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IV			Deduction or Collection of Advance Tax
	VII		Advance Tax on Purchase, Registration and Transfer of Motor Vehicles
		(1)	The rate of tax under sub-sections (1) and (3) of section 231B shall be as set out in the following Table:—

S.No	Engine Capacity	Rs. per seat per annum
(1)	(2)	(3)
1.	upto 850cc	Rs. 7,500
2.	851cc to 1000cc	Rs. 15,000
3.	1001cc to 1300cc	Rs. 25,000
4.	1301cc to 1600cc	Rs. 50,000
5.	1601cc to 1800cc	Rs. 75,000
6.	1801cc to 2000cc	Rs. 100,000
7.	2001cc to 2500cc	Rs. 150,000
8.	2501cc to 3000cc	Rs. 200,000
9.	Above 3000cc	Rs. 250,000

		(2)	The rate of tax under sub-sections (2) of section 231B shall be as follows:-
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S.No	Engine Capacity	Rs. per seat per annum
(1)	(2)	(3)
1.	upto 850cc	--
2.	851cc to 1000cc	Rs. 5,000
3.	1001cc to 1300cc	Rs. 7,500
4.	1301cc to 1600cc	Rs. 12,500
5.	1601cc to 1800cc	Rs. 18,750
6.	1801cc to 2000cc	Rs. 25,000
7.	2001cc to 2500cc	Rs. 37,500
8.	2501cc to 3000cc	Rs. 50,000
9.	Above 3000cc	Rs. 62,500

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IV			Deduction or Collection of Advance Tax
	VIII		Advance tax at the time of sale by auction
			The rate of collection of tax under section 236A shall be 10% of the gross sale price of any property or goods sold by auction <u>for filers and 15% of the gross sale price of any property or goods sold by auction for non-filers.</u>

IV			Deduction or Collection of Advance Tax
	X		Advance tax on sale or transfer of Immovable property
			The rate of tax to be collected under section 236C shall be 1 % of the gross amount of the consideration received <u>for filers and 2 % of the gross amount of the consideration received for non-filers.</u>

IV			Deduction or Collection of Advance Tax
	XIV		Advance tax on sale to distributors, dealers or wholesalers
			The rate of collection of tax under section 236G shall be as set out in the following table, namely:—

TABLE

S.No	Category of sale	Rate of tax
(1)	(2)	(3)
1.	Fertilizers	0.7%
2.	Other than fertilizers	0.1%

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IV			Deduction or Collection of Advance Tax
	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 set out in the following table, namely:—

TABLE

S.No	Category of sale	Rate of tax
(1)	(2)	(3)
1.	Electronics	1%
2.	Others	0.5%

IV			Deduction or Collection of Advance Tax
	XVA		Advance tax on sale of certain petroleum products
			The rate of collection of tax under section 236HA shall be 0.5% of ex-depot sale price for filers and 1% for non-filers.

IV			Deduction or Collection of Advance Tax
	XVII		Advance tax on dealers, commission agents and arhatis, etc.
			The amount of collection of tax under section 236J shall be as set out in the following Table, namely:—

TABLE

Group or Class	Amount of tax (per annum)
Group or Class A	Rs. 100,000
Group or Class B	Rs. 75,000
Group or Class C	Rs. 50,000
Any other category	Rs. 50,000

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IV			Deduction or Collection of Advance Tax
	XVIII		Advance tax on purchase of immovable property
			The rate of tax to be collected under section 236K shall be 1% of the fair market value.”;

IV			Deduction or Collection of Advance Tax
	XXI		Advance Tax on Banking Transactions Otherwise Than Through Cash
			The rate of tax to be collected under section 236P shall be 0.6% of the transaction for non filers the person whose name is not appearing in the active taxpayers' list.

IV			Deduction or Collection of Advance Tax
	XXV		ADVANCE TAX ON INSURANCE PREMIUM
			The rate of tax to be collected from non filers the person whose name is not appearing in the active taxpayers' list under section 236U shall be as under:-

TABLE

S.No	Type of Premium	Rate
(1)	(2)	(3)
1.	General insurance premium	4%
2.	Life insurance premium if exceeding Rs 0.3 million in aggregate per annum	1%
3.	Others	0%

IV	XXVI		Advance Tax on Extraction of Minerals
			The rate of tax to be collected under section 236V shall be 5% of the value of the minerals for non-filers and 0 for filers the person whose name is not appearing in the active taxpayers' list.

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IV			Deduction or Collection of Advance Tax
	XXVII		Advance tax on amount remitted abroad through credit, debit or prepaid cards
			The rate of tax to be deducted under section 236Y shall be 1% of the gross amount remitted abroad for filers and 3% for non-filers.