

ELEVENTH SCHEDULE

[See sub-section (7) of section 3] The Gazette Extra 30th June 2019

TABLE

The rates for withholding or deduction by the withholding agent shall not be applicable to goods and supplies specified after the end of this Table

S.No	Withholding agent	Supplier category	Rate or extent of deduction
(1)	(2)	(3)	(4)
1	(a) Federal and provincial government departments; autonomous bodies; and public sector organizations (b) Companies as defined in the Income Tax Ordinance, 2001 (XLIX of 2001)	Registered persons	1/5th of Sales Tax as shown on invoice
2	(a) Federal and provincial government departments; autonomous bodies; and public sector organizations (b) Companies as defined in the Income Tax Ordinance, 2001 (XLIX of 2001)	Person registered as a wholesaler, dealer or distributor	1/10th of Sales Tax as shown on invoice
3	Federal and provincial government departments; autonomous bodies; and public sector organizations	Unregistered persons	Whole of the tax involved or as applicable to supplies on the basis of gross value of supplies
4	Companies as defined in the Income Tax Ordinance, 2001 (XLIX of 2001)	Unregistered persons	5% of gross value of supplies
5	Registered persons as recipient of advertisement services	Person Providing advertisement services	Whole of sales tax applicable
6	Registered persons purchasing cane molasses	Unregistered persons	Whole of sales tax applicable
	<ul style="list-style-type: none"> i. Electrical energy, ii. Natural gas; iii. Petroleum products as supplied by petroleum production and exploration companies, oil refineries, oil marketing companies and dealers of motor spirit and high speed diesel; iv. Vegetable ghee and cooking oil; v. Telecommunication services; vi. Goods specified in the Third Schedule to the Sales Tax Act, 1990'; 		

	<p>vii. Supplies made by importers who paid value addition tax on such goods at the time of import; and</p> <p>viii. Supplies made by an Active Taxpayer as defined in the Sales Tax Act, 1990 to another registered persons with exception of advertisement services.</p>		
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