

Chapter / Part	Division	Clause	THE FIRST SCHEDULE New / inserted Omitted and deleted Substituted The Tax Laws (Second Amendment) Ordinance 2019
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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 Producers 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) 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.";

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-

			<p>Provided that the rate specified in column (3),—</p> <p>(b) in the case of a commercial importer, 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.</p> <p>Provided further that the rate of tax on value of import of mobile phone by any person shall be as set out in the following Table, namely:-</p> <p style="text-align: center;">Table</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;">S.No.</th> <th style="width: 60%;">C & F Value of mobile phone (in US Dollar)</th> <th style="width: 30%;">Tax (in Rs.)</th> </tr> <tr> <th style="text-align: center;">(1)</th> <th style="text-align: center;">(2)</th> <th style="text-align: center;">(3)</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Up to 30</td> <td style="text-align: center;">70</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Exceeding 30 and up to 100</td> <td style="text-align: center;">730 100</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Exceeding 100 and up to 200</td> <td style="text-align: center;">930</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Exceeding 200 and up to 350</td> <td style="text-align: center;">970</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Exceeding 350 and up to 500</td> <td style="text-align: center;">3,000</td> </tr> <tr> <td style="text-align: center;">6</td> <td>Exceeding 500</td> <td style="text-align: center;">5,200</td> </tr> </tbody> </table>	S.No.	C & F Value of mobile phone (in US Dollar)	Tax (in Rs.)	(1)	(2)	(3)	1	Up to 30	70	2	Exceeding 30 and up to 100	730 100	3	Exceeding 100 and up to 200	930	4	Exceeding 200 and up to 350	970	5	Exceeding 350 and up to 500	3,000	6	Exceeding 500	5,200
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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 Producers 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% other than mentioned in (a) above;

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
- (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.
- (3A) The rate of tax to be deducted under sub-section (1D) of section 152 shall be 10% of the amount of capital gain.”;
- (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,; and
 - (ii) in any other case, 4.5% 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—
 - (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,; and
 - (b) in any other case, 10% 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,—
 - (i) 10% of the gross amount payable in case of sportspersons;
 - (ii) 7% of the gross amount payable.