

Reference	Description	Tax Rate	
		Active Taxpayer	Non-Active Taxpayer
	THE FINANCE BILL 2020-21		

## 100% Extra Tax to non-Active Taxpayer Updated Finance Bill 2020-21

w.e.f 1<sup>st</sup> July, 2020

Filer/Non filer = Concept of filer / non filer abolish

Section 100BA = Special provision relating to persons not appearing in active taxpayer's list.

The collection or deduction of advance income tax, computation of income and tax payable thereon shall be determined in accordance with the rules in the Tenth Schedule.

(Note: before collecting and deduction under this Ordinance, must read Tenth Schedule)

PART II	Rates of Advance Tax		
Section 148	Twelfth schedule - Part I	1% by an industrial undertaking for its own use	2% by an industrial undertaking for its own use
	Twelfth schedule - Part II	2% by an industrial undertaking for its own use	4% by an industrial undertaking for its own use
	Twelfth schedule - Part III Goods not specifically mentioned in Part I or II.	5.5%	11%
	Persons importing coal	4%	8%
	Persons importing finished pharmaceutical products that are not manufactured otherwise in Pakistan, as certified by the Drug Regulatory Authority of Pakistan	4%	8%
	Ship breakers on import of ships	4.5%	9%
	Industrial undertakings not covered under S. Nos. 1 to 6	5.5%	11%
	Companies not covered under S. Nos. 1 to 7	5.5%	11%
	Persons not covered under S. Nos. 1 to 8	6% ; and	12% ; and
PART III	Deduction of Tax at source		
DIV I	Advance tax on dividend		
	a. 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 reimbursed by Central Power Purchasing Agency (CPPA-G) or its predecessor or successor entity.";	7.5%	15%
	b. other than mentioned in (a) above;	12.5%	25%
	c. in 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	25%	50%

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DIV IA	Profit on debt		
Section 151	on yield or profit  Provided that the rate shall be 10% in cases where yield or profit paid is rupees five hundred thousand rupees or less.	15%	30%
DIV II	Payments to non-residents		
	The rate of tax to be deducted from a payment referred to in sub-section (1A) of section 152	7%	14%
	The rate of tax to be deducted from payments referred to in sub-section (1AA) of section 152	5% of the gross amount paid.	10% of the gross amount paid.
	The rate of tax to be deducted under sub-section (2) of section 152	20% of the gross amount paid	40% of the gross amount paid
	The rate of tax to be deducted from a payment referred to in clause (b) of sub-section (2A) of section 152 shall be—		
	<p><b>i. in the case of transport services,</b> 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, car rental services, building maintenance services, services rendered by Pakistan Stock Exchange Limited and Pakistan Mercantile Exchange Limited inspection and certification, testing and training services;"; and</p>	2% 3% of the gross amount payable	4% 6% of the gross amount payable
	<p>ii. in cases other than transport</p> <p>a. in case a company</p> <p>b. in any other case</p>	<p>8% of the gross amount payable</p> <p>10% of the gross amount payable</p>	<p>16% of the gross amount payable</p> <p>20% of the gross amount payable</p>
	The rate of tax to be deducted from a payment referred to in clause (c) of sub-section (2A) of section 152 shall be,—		
	<p>i. in case of sportspersons</p> <p>ii. in case a person</p>	<p>10% of the gross amount payable</p> <p>7% of the gross amount payable</p>	<p>20% of the gross amount payable</p> <p>7% of the gross amount payable</p>

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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 -		
a	sale of rice, cotton seed or edible oils,	1.5%	3%
ab	in the case of supplies made by the distributor of fast moving consumer goods <ul style="list-style-type: none"> <li>- in case of company</li> <li>- in any other case</li> </ul>	of gross amount payable; 2% 2.5%	of gross amount payable; 4% 5%
b	in the case of sale of goods including toll manufacturing,— <ul style="list-style-type: none"> <li>- in case of company</li> <li>- in any other case</li> </ul>	of gross amount payable; 4% 4.5%	of gross amount payable; 8% 9%
(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 —		
(i)	in case of <ul style="list-style-type: none"> <li>- transport services, freight forwarding services,</li> <li>- air cargo services, courier services,</li> <li>- manpower outsourcing services,</li> <li>- hotel services, security guard services,</li> <li>- software development services,</li> <li>- IT services and IT enabled services as defined in clause (133) of Part I of the Second Schedule,</li> <li>- tracking services, advertising services (other than by print or electronic media),</li> <li>- share registrar services, <b>engineering services</b>,</li> <li>- car rental services, building maintenance services,</li> <li>- services rendered by Pakistan Stock Exchange Limited and Pakistan Mercantile Exchange Limited inspection,</li> <li>- certification, testing and</li> <li>- training services</li> </ul>	3%	6%
(ii)	in the case of rendering of or providing of services, — <ul style="list-style-type: none"> <li>- company</li> <li>- other case</li> <li>- in respect of persons making payments to electronic and print media for advertising services,</li> </ul>	8% 10% 1.5% of the gross amount payable	16% 20% 3% of the gross amount payable
(iii)	The rate of tax to be deducted from a payment referred to in clause (c) of sub-section (1) of section 153 shall be- <ul style="list-style-type: none"> <li>- in case of sportspersons</li> <li>- in case of company</li> <li>- in any other case</li> </ul>	of the gross amount payable 10% 7% 7.5%	of the gross amount payable 20% 14% 15%

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DIV IIIB	Royalty paid to resident persons		
	The rate of tax to be deducted under section 153B	15% of the gross amount payable	30% of the gross amount payable
DIV VI	Prizes and winnings	of the gross amount payable	of the gross amount payable
	- under section 156 on a prize on prize bond or cross-word puzzle	15%	30%
	- under section 156 on winnings from a raffle, lottery, prize on winning a quiz, prize offered by a company for promotion of sale	20%	40%
DIV VIA	Petroleum Products, under section 156A	12% of the gross amount payable	24% of the gross amount payable
DIV VIB	CNG stations - under section 234A in the case of a Compressed Natural Gas station	4% of the gross gas consumption charges	8% of the gross gas consumption charges



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(4) where the motor vehicle tax is collected in lump sum				
	S.No (1)	Engine Capacity (2)	Rs. per seat per annum (3)	
				1.
	2.	1001cc to 1199cc	Rs. 18,000	Rs. 36,000
	3.	1200cc to 1299cc	Rs. 20,000	Rs. 40,000
	4.	1300cc to 1499cc	Rs. 30,000	Rs. 60,000
	5.	1500cc to 1599cc	Rs. 45,000	Rs. 90,000
	6.	1600cc to 1999cc	Rs. 60,000	Rs. 120,000
	7.	2000cc & above	Rs. 120,000	Rs. 240,000
DIV VI	Cash withdrawn from bank under section 231A		0%	0.6%
DIV VIA	Advance tax on transactions in bank under section 231AA		0%	0.6%
DIV 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 (1)	Engine Capacity (2)	Rs. per seat per annum (3)	
				1.
	2.	851cc to 1000cc	Rs. 15,000	Rs. 30,000
	3.	1001cc to 1300cc	Rs. 25,000	Rs. 50,000
	4.	1301cc to 1600cc	Rs. 50,000	Rs. 100,000
	5.	1601cc to 1800cc	Rs. 75,000	Rs. 150,000
	6.	1801cc to 2000cc	Rs. 100,000	Rs. 200,000
	7.	2001cc to 2500cc	Rs. 150,000	Rs. 300,000
	8.	2501cc to 3000cc	Rs. 200,000	Rs. 400,000
	9.	Above 3000cc	Rs. 250,000	Rs. 500,000

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(2)	The rate of tax under sub-sections (2) of section 231B shall be as follows:-				
	S.No (1)	Engine Capacity (2)	Rs. per seat per annum (3)		
	1.	upto 850cc	--	--	
	2.	851cc to 1000cc	Rs. 5,000	Rs. 10,000	
	3.	1001cc to 1300cc	Rs. 7,500	Rs. 15,000	
	4.	1301cc to 1600cc	Rs. 12,500	Rs. 25,000	
	5.	1601cc to 1800cc	Rs. 18,750	Rs. 37,500	
	6.	1801cc to 2000cc	Rs. 25,000	Rs. 50,000	
	7.	2001cc to 2500cc	Rs. 37,500	Rs. 75,000	
	8.	2501cc to 3000cc	Rs. 50,000	Rs. 100,000	
	9.	Above 3000cc	Rs. 62,500	Rs. 125,000	
DIV VIII	Advance tax at the time of sale by auction The rate of collection of tax under section 236A		10% of the gross sale price of any property or goods sold by auction	20% of the gross sale price of any property or goods sold by auction	
	Provided that in case of immovable property sold by auction, the rate of collection of tax under this section shall be		5% of the gross sale price.	10% of the gross sale price.	
DIV X	Advance tax on sale or transfer of Immovable property The rate of tax to be collected under section 236C		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 set out in the following table, namely:-				
	1.	Fertilizers	0.7%	1.4%	
	2.	Other than fertilizers	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 set out in the following table, namely:-				
	1.	Electronics	1%	2%	
	2.	Others	0.5%	1%	
DIV XVA	Advance tax on sale of certain petroleum products The rate of collection of tax under section 236HA.		0.5% of ex-depot sale price	1% of ex-depot sale price	
DIV XVIII	Advance tax on purchase of immovable property The rate of tax to be collected under section 236K		1% of the fair market value	2% of the fair market value	
DIV XXI	Advance Tax on Banking Transactions Otherwise Than Through Cash		0%	0.6%	
DIV XXVII	Advance tax on amount remitted abroad through credit, debit or prepaid cards		1% of the gross amount remitted abroad	2% of the gross amount remitted abroad	
	The rate of tax to be deducted under section 236Y				