

## Withholding Income Tax Regime (WHT Rates Card)

Guideline for the Taxpayers, Tax Collectors & Withholding Tax Agents - as per Finance Act, 2023 – updated up to June 30, 2023

<b>Section</b>	<b>Sub-Section and Description</b>	<b>Rates for persons</b>		<b>Reference</b>
		<b>On ATL</b>	<b>Not on ATL</b>	
148 Imports	Goods falling in Part-I, 12 <sup>th</sup> Sch.	1%	2%	Part-II of First Schedule Read with R.1 of 10 <sup>th</sup> Schedule
	Goods falling in Part-II, 12 <sup>th</sup> Sch.	2%	4%	
	Goods falling in Part-II, 12 <sup>th</sup> Sch, Commercial Importer	3.5%	7%	
	Goods falling in Part-III, 12 <sup>th</sup> Sch.	5.5%	11%	
	Goods falling in Part-III, 12 <sup>th</sup> Sch, Commercial Importer	6%	12%	
	Proviso 1 (a) Manufactures falling in SRO 1125(I)/2011 of 31.12.11	1%	2%	
	Proviso 1 (b) Pharma Products	4%	8%	
	Proviso 1 (c) CKD Kits for EVs.	1%	2%	
	Proviso 2 rates for mobile phones PCT 8517.1219	Rs.70 to Rs.11,500	Rs.140 to Rs. 23,000	

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	Proviso 2 rates for mobile phones PCT 8517.1211	Rs.0 to Rs. 5,200	Rs.0 to Rs.10,400																						
149 Salaries	Every person responsible for paying Salary to an employee shall deduct tax from the amount paid	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><b>Sr. No.</b></th> <th style="text-align: center;"><b>Taxable Income</b></th> <th style="text-align: center;"><b>Rate of Tax</b></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1.</td> <td>Where taxable income does not exceed Rs. 600,000</td> <td style="text-align: center;">Rs. 0</td> </tr> <tr> <td style="text-align: center;">2.</td> <td>Where taxable income exceeds Rs. 600,000 but does not exceed Rs. 1,200,000</td> <td style="text-align: center;">2.5% of the amount exceeding Rs. 600,000</td> </tr> <tr> <td style="text-align: center;">3.</td> <td>Where taxable income exceeds Rs. 1,200,000 but does not exceed Rs. 2,400,000</td> <td style="text-align: center;">Rs. 15,000 + 12.5% of the amount exceeding Rs. 1,200,000</td> </tr> <tr> <td style="text-align: center;">4.</td> <td>Where taxable income exceeds Rs. 2,400,000 but does not exceed Rs. 3,600,000</td> <td style="text-align: center;">Rs. 165,000 + 22.5% of the amount exceeding Rs. 2,400,000</td> </tr> <tr> <td style="text-align: center;">5.</td> <td>Where taxable income exceeds Rs. 3,600,000 but does not exceed Rs. 6,000,000</td> <td style="text-align: center;">Rs. 435,000 + 27.5% of the amount exceeding Rs. 3,600,000</td> </tr> <tr> <td style="text-align: center;">6.</td> <td>Where taxable income exceeds Rs. 6,000,000</td> <td style="text-align: center;">Rs. 1,095,000 + 35% of the</td> </tr> </tbody> </table>	<b>Sr. No.</b>	<b>Taxable Income</b>	<b>Rate of Tax</b>	1.	Where taxable income does not exceed Rs. 600,000	Rs. 0	2.	Where taxable income exceeds Rs. 600,000 but does not exceed Rs. 1,200,000	2.5% of the amount exceeding Rs. 600,000	3.	Where taxable income exceeds Rs. 1,200,000 but does not exceed Rs. 2,400,000	Rs. 15,000 + 12.5% of the amount exceeding Rs. 1,200,000	4.	Where taxable income exceeds Rs. 2,400,000 but does not exceed Rs. 3,600,000	Rs. 165,000 + 22.5% of the amount exceeding Rs. 2,400,000	5.	Where taxable income exceeds Rs. 3,600,000 but does not exceed Rs. 6,000,000	Rs. 435,000 + 27.5% of the amount exceeding Rs. 3,600,000	6.	Where taxable income exceeds Rs. 6,000,000	Rs. 1,095,000 + 35% of the	<i>No change</i>	Division-I, Part-I of First Schedule Read with R.10(a) of 10 <sup>th</sup> Schedule
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		<b>On ATL</b>	<b>Not on ATL</b>	
150 Dividend	(a) Paid by Independent Power Purchasers (IPPs) where such dividend is pass through item	7.5%	15%	Division-I, Part-III of First Schedule Read with R.1 of 10 <sup>th</sup> Schedule
	(b) mutual funds, Real Estate Investment Trust (REIT) and cases other than (a), (c) and (d)	15%	30%	
	(c) Dividend received by a REIT scheme from Special Purpose Vehicle	0%	0%	
	(c) Dividend received by others from Special Purpose Vehicle as defined under the Real Estate Investment Trust Regulations, 2015	35%	70%	

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	(d) A company where no tax is payable by such company, due to exemption of income or carry forward of business losses under Part VIII Chapter III or claim of tax credits under Part X of Chapter III.	25%	50%	
151 Profit on Debt	Profit on debt falling under clause (a), (b), (c), or (d) of sub-section (1)	15%	30%	Division-IA, Part-III of First Schedule Read with R.1 of 10 <sup>th</sup> Schedule
	Profit on Debt on Sukuk by SPV or a company under sub-section (1A)	25%	50%	Division-IB, Part-III of First Schedule, Read with R.1 of 10 <sup>th</sup> Schedule
	Company	12.5%	25%	
	Individual, AOP return above 1 Million	10%	20%	
	Individual, AOP return below 1 Million			

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152 Payment to Non-Residents	Sub-section (1)	15%	<i>No change</i>	Division IV of Part I of the First Schedule
	Sub-section (1A)	7%	<i>No change</i>	Division II of Part III of the First Schedule, Read with R.10 (b),(ba), (bb) of 10 <sup>th</sup> Sch.
	Sub-section (1AA)	5%	<i>No change</i>	
	Sub-section (1AAA)	10%	<i>No change</i>	
	Sub-section (1BA)	20%	<i>No change</i>	Section 152(1BA)
	Sub-section (1C)	10%	<i>No change</i>	Division IV of Part I of the First Schedule
	Sub-section (1D)	10%	<i>No change</i>	Division II of Part III of the First Schedule
	Sub-section (1DA)	10%	<i>No change</i>	Division II of Part III of the First Schedule
	a. In case the sukuk holder is a company	25%	<i>No change</i>	Division IB of Part III of the First Schedule
	Sub-section (1DB)			

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	b. In case the sukuk holder is an individual or an association of person, if the return on investment is more than one million		12.5%	<i>No change</i>
	(c)case the sukuk holder is an individual and an association of person, if the return on investment is less than one million		10%	<i>No change</i>
152(2A)(a)	Company		5%	10%

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	Other than Company	5.5%	11%	Division II of Part III of the First Schedule , R.1, 10 <sup>th</sup> Sch.
152(2A)(b)	Rendering or Providing of certain Services	4%	8%	Division II of Part III of the First Schedule , R.1, 10 <sup>th</sup> Sch.
	Company cases	9%	18%	
	Other than Company cases	11%	22%	
152(2A)(c)	Sports Person	10%	20%	Division II of Part III of the First Schedule R.1, 10 <sup>th</sup> Sch.
	Other than sports persons	8%	16%	
Section 153 Payment for Goods, Services, and Contracts	153(1)(a) in case of sale of rice, cotton seed or edible oils	1.5%	3%	Division III of Part III of the First Schedule Read with R.1 of 10 <sup>th</sup> Schedule
	153(1)(a) in case of sale of goods: Company	5%	10%	
	153(1)(a) in case of sale of goods: Any other case	5.5%	11%	
	153(1)(b) in case of certain services.	4%	8%	

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153	153(1)(b) for services other than mentioned above: Company	9%	18%	
	153(1)(b) for services other than mentioned above: In any other case	11%	22%	
	153(1)(b) In respect of persons making payments to electronic and print media for advertising services	1.5%	3%	
	153(1)(c) In case of sportsperson	10%	20%	
	153(1)(c) Company	7.5%	15%	
	153(1)(c) Any other case	8%	16%	
	153(2)	1%	2%	
	Sub-section (1)	1%	No Change	
154 Exports	Sub-sections (3), (3A), (3B), and (3C)	1%	No Change	Division IV of Part III of the First Schedule Read with R.10(c) of 10 <sup>th</sup> Schedule
154A	Export proceeds for tax years 2024 up to tax	0.25%	No Change	Division IVA of Part III of First

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<b>Export of Services</b>	year 2026 of Computer software or IT services or IT Enabled services by persons registered with Pakistan Software Export Board				Schedule, Read with R.1 of 10 <sup>th</sup> Schedule
	Any other case	1%		<b>No Change</b>	
<b>155 Rent of Immovable Property</b>	Individuals and AOP	<b>Sr. No.</b>	<b>Gross amount of rent</b>	<b>Rate of tax</b>	Division V of Part III of First Schedule Read with R.1 of 10 <sup>th</sup> Schedule
		1.	Where the gross amount of rent does not exceed Rs.300,000	Nil	
		2.	Where the gross amount of rent exceeds Rs.300,000 but does not exceed Rs.600,000	5 per cent of the gross amount exceeding Rs.300,000.	
		3.	Where the gross amount of rent exceeds Rs.600,000 but does not exceed Rs.2,000,000	Rs.15,000 plus 10 per cent of the gross amount exceeding Rs.600,000	
		4.	Where the gross amount of rent exceed Rs.2,000,000.	Rs.155,000 plus 25 per cent of the gross amount exceeding Rs.2,000,000	

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	Company	15%	30%			
156 Prizes and Winnings	Prize bond or cross-word puzzle	15%	30%	Division VI of Part III First Schedule, read with R.1 of 10 <sup>th</sup> Schedule		
	raffle, lottery, quiz, prize on sale promotion by a company	20%	40%			
156A Sale of Petroleum Products		12%	24%	Division VIA of Part III of First Schedule, Read with R.1 of 10 <sup>th</sup> Schedule		
231AB Advance tax on cash withdrawal	cash withdrawal by a person whose name is not appearing in the active taxpayers' list	-	0.6%	Section 231AB of Income Tax Ordinance, 2001		
231B Motor Vehicles	Sub-section 231B(1) & 231B(3)	<b>Sr</b>	<b>Engine Capacity</b>	<b>ATL</b>	<b>Non-ATL</b>	Increased by 200%  Division VII of Part IV of First Schedule Read with R.1 of 10 <sup>th</sup> Schedule
		1.	Upto 850 cc	Rs.10,000	Rs.30,000	
		2.	851cc to 1000cc	Rs.20,000	Rs.60,000	
		3.	1001cc to 1300cc	Rs.25,000	Rs.75,000	
		4.	1301cc to 1600cc	Rs.50,000	Rs.150,000	
		5.	1601cc to 1800cc	Rs.150,000	Rs.450,000	
		6.	1801cc to 2000cc	Rs.200,000	Rs.600,000	

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		7. 2001cc to 2500cc 8. 2501cc to 3000cc 9. Above 3000cc	6% of the value 8% of the value 10% of the value	18% of the value 24% of the value 30% of the value
		Provided that the value for the purpose of S. Nos. 7 to 9 of the above Table shall be in case of motor vehicle –		
		<ul style="list-style-type: none"> <li>(i) imported in Pakistan, the import value assessed by the Customs authorities as increased by customs duty, federal excise duty and sales tax payable at import stage;</li> <li>(ii) manufactured or assembled locally in Pakistan, the invoice value inclusive of all duties and taxes; or</li> <li>(iii) auctioned, the auction value inclusive of all duties and taxes:</li> </ul> <p>Provided further that in cases where engine capacity is not applicable and the value of vehicle is Rupees five million or more, the rate of tax collectible shall be 3% of the import value as increased by customs duty, sales tax and federal excise duty in case of imported vehicles or invoice value in case of locally manufactured or assembled vehicles.”;</p>		

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Sub-section 231B(2)	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center; width: 10%;">Sr.</th> <th style="text-align: center; width: 40%;">Engine Capacity</th> <th style="text-align: center; width: 20%;">ATL</th> <th style="text-align: center; width: 20%;">Non-ATL</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1.</td><td style="text-align: center;">Upto 850 cc</td><td style="text-align: center;">Nil</td><td style="text-align: center;">Nil</td></tr> <tr> <td style="text-align: center;">2.</td><td style="text-align: center;">851cc to 1000cc</td><td style="text-align: center;">Rs.5,000</td><td style="text-align: center;">Rs.15,000</td></tr> <tr> <td style="text-align: center;">3.</td><td style="text-align: center;">1001cc to 1300cc</td><td style="text-align: center;">Rs.7,500</td><td style="text-align: center;">Rs.22,500</td></tr> <tr> <td style="text-align: center;">4.</td><td style="text-align: center;">1301cc to 1600cc</td><td style="text-align: center;">Rs.12,500</td><td style="text-align: center;">Rs. 37,500</td></tr> <tr> <td style="text-align: center;">5.</td><td style="text-align: center;">1601cc to 1800cc</td><td style="text-align: center;">Rs.18,750</td><td style="text-align: center;">Rs. 56,250</td></tr> <tr> <td style="text-align: center;">6.</td><td style="text-align: center;">1801cc to 2000cc</td><td style="text-align: center;">Rs.25,000</td><td style="text-align: center;">Rs. 75,000</td></tr> <tr> <td style="text-align: center;">7.</td><td style="text-align: center;">2001cc to 2500cc</td><td style="text-align: center;">Rs.37,500</td><td style="text-align: center;">Rs. 112,500</td></tr> <tr> <td style="text-align: center;">8.</td><td style="text-align: center;">2501cc to 3000cc</td><td style="text-align: center;">Rs.50,000</td><td style="text-align: center;">Rs. 150,000</td></tr> <tr> <td style="text-align: center;">9.</td><td style="text-align: center;">Above 3000cc</td><td style="text-align: center;">Rs.62,500</td><td style="text-align: center;">Rs187,500</td><td></td><td></td></tr> </tbody> </table> <p style="margin-left: 20px;">Provided that where the engine capacity is not applicable and value of vehicle is Rupees Five million or more; the rate of tax collectible shall be Rupees twenty thousand;</p> <p style="margin-left: 20px;">Provided further that the rate of tax to be collected under this clause shall be reduced by ten percent each year from the date of first registration in Pakistan.</p>	Sr.	Engine Capacity	ATL	Non-ATL	1.	Upto 850 cc	Nil	Nil	2.	851cc to 1000cc	Rs.5,000	Rs.15,000	3.	1001cc to 1300cc	Rs.7,500	Rs.22,500	4.	1301cc to 1600cc	Rs.12,500	Rs. 37,500	5.	1601cc to 1800cc	Rs.18,750	Rs. 56,250	6.	1801cc to 2000cc	Rs.25,000	Rs. 75,000	7.	2001cc to 2500cc	Rs.37,500	Rs. 112,500	8.	2501cc to 3000cc	Rs.50,000	Rs. 150,000	9.	Above 3000cc	Rs.62,500	Rs187,500		
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<b>Sub-section 231B(2A)</b>	<b>Sr.</b>	<b>Engine Capacity</b>	<b>ATL</b>	<b>Non-ATL</b>	Increased by 200%																																						
1.	Upto 1,000 cc	Rs. 100,000	Rs. 300,000		Increased by 200%																																						

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		2.	1,001cc to 2,000cc	Rs. 200,000	Rs. 600,000	
		3.	2,001cc and above	Rs. 400,000	Rs. 1,200,000	
<b>231C Advance tax on foreign domestic workers</b>	issuing or renewing domestic aide visa to any foreign national as a domestic worker	Rs. 200,000/-				Section 231C of the Income Tax Ordinance, 2001
<b>233 Brokerage and Commission</b>	Advertising Agents	10%			20%	Division II of Part IV of the 1 <sup>st</sup> Schedule Read with R.1 of 10 <sup>th</sup> Schedule
	Life Insurance Agents receiving less than Rs.0.5 M per annum	8%			16%	
	Persons not covered in (1) and (2) above	12%			24%	
<b>234 Tax on Motor Vehicles</b>	Goods transport vehicles	Rs.2.50 per Kg of laden weight			<i>No Change</i>	Division III of Part IV of First Schedule Read with R.10(ha) of 10 <sup>th</sup> Schedule
	Vehicles above 8,120 kg of laden weight	Rs.1,200 per annum			<i>No Change</i>	

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## Withholding Income Tax Regime (WHT Rates Card)

Guideline for the Taxpayers, Tax Collectors & Withholding Tax Agents - as per Finance Act, 2023 – updated up to June 30, 2023

<b>Section</b>	<b>Sub-Section and Description</b>	<b>Rates for persons</b>			<b>Reference</b>	
		<b>On ATL</b>		<b>Not on ATL</b>		
	Passenger Transport Vehicle per seat	Sr.	Capacity	Rate per seat per annum		
				Non-Air Conditioned	Air Conditioned	
		1.	4 or more persons but less than 10 persons	200	375	As per Sub Rule (ha) of Tenth Schedule, tax collected under section 234 during the period starting from the date of commencement of Tax Laws (Second Amendment) Ordinance, 2022 and ending on the 30 <sup>th</sup> day of June 2023 in respect of goods transport and passenger transport
		2.	10 or more persons but less than 20 persons	500	750	
		3.	20 persons or more	1000	1500	

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<b>Section</b>	<b>Sub-Section and Description</b>	<b>Rates for persons</b>			<b>Reference</b>	
		<b>On ATL</b>		<b>Not on ATL</b>		
	Motor vehicles per engine capacity	Sr.	<b>Engine Capacity</b>	<b>ATL</b>	<b>Non- ATL</b>	vehicle shall not be increased by hundred percent.
		1.	Upto 1000cc	Rs.800	Rs.1,600	
		2.	1001cc-1199cc	Rs.1,500	Rs.3,000	
		3.	1200cc-1299cc	Rs.1,750	Rs.3,500	
		4.	1300cc-1499cc	Rs.2,500	Rs.5,000	
		5.	1500cc-1599cc	Rs.3,750	Rs.7,500	
		6.	1600cc-1999cc	Rs.4,500	Rs.9,000	
		7.	2000cc & above	Rs.10,000	Rs.20,000	
		In case of lump sum:				

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<b>Section</b>	<b>Sub-Section and Description</b>	<b>Rates for persons</b>			<b>Reference</b>
		<b>On ATL</b>		<b>Not on ATL</b>	
		<b>Sr.</b>	<b>Engine Capacity</b>	<b>ATL</b>	<b>Non- ATL</b>
		1.	Upto 1000cc	Rs.10,000	Rs. 20,000
		2.	1001-1199cc	Rs.18,000	Rs. 36,000
		3.	1200-1299cc	Rs.20,000	Rs. 40,000
		4.	1300-1499cc	Rs.30,000	Rs. 60,000
		5.	1500-1599cc	Rs.45,000	Rs. 90,000
		6.	1600-1999cc	Rs.60,000	Rs. 120,000
		7.	2000cc & above	Rs.120,000	Rs.240,000

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<b>Section</b>	<b>Sub-Section and Description</b>	<b>Rates for persons</b>			<b>Reference</b>	
		<b>On ATL</b>	<b>Not on ATL</b>			
235 Electricity Consumption	Sub-Section (1)  Commercial & Industrial Consumers	Sr.	<b>Gross Amount of Bill</b>	<b>Tax</b>	No Change	
		1.	Upto Rs. 500	Rs. 0	No Change	
	Sub-Section (1)  Non ATL Domestic Consumers	2.	Exceeds Rs. 500 but does not exceed Rs. 20,000	Rs. 10% of amount	No Change	
		3.	Exceeds Rs. 20,000	Rs. 1950 plus 12% of the amount exceeding Rs. 20,000 for commercial consumers. Rs. 1950 plus 5% of amount exceeding Rs. 20,000 for industrial consumers	No Change	
		The rate of tax to be collected on domestic electricity consumption shall be: (i) zero percent the amount of monthly bill is less than Rs. 25,000; and (ii) 7.5% if the amount of monthly bill is Rs. 25,000 or more			The tax is applicable only on Non ATL domestic	
					Division IV of Part-IV of the First Schedule Read with Rule. 10(i) of 10 <sup>th</sup> Schedule	

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<b>Section</b>	<b>Sub-Section and Description</b>	<b>Rates for persons</b>		<b>Reference</b>
		<b>On ATL</b>	<b>Not on ATL</b>	
<b>236 Telephone and Internet</b>	In the case of a telephone subscriber (other than mobile phone subscriber) where the amount of monthly bill exceeds Rs.1000	10% of the exceeding amount of bill	<b>No Change</b>	Division V Part IV of the First Schedule Read with Rule.10(l) of 10 <sup>th</sup> Schedule
	In the case of subscriber of internet, mobile telephone and pre-paid internet or telephone card	15% of the amount of bill or sales price of internet pre-paid card or prepaid telephone card or sale of units through any electronic medium or whatever form	<b>No Change</b>	
<b>236A Sale by Public Auction</b>	Any property or good other than immoveable property	10% of gross sale price	<b>20%</b>	Division VIII of Part IV of the First Schedule Read with R.1 of 10 <sup>th</sup> Schedule
	in case of immovable property sold by auction and sale by auction of train management services by Pakistan Railways	5% of gross sale price	<b>10%</b>	

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		<b>On ATL</b>	<b>Not on ATL</b>	
	<b>236C Transfer of Immovable Property</b>	3% of gross amount of consideration received		<b>6%</b> Division X of Part IV of the First Schedule R.1, 10 <sup>th</sup> Sch.
<b>236CA Advance Tax on Foreign TV Serials &amp; Advertisement</b>	Foreign Produced TV Drama Serial or Play	Rs. 1,000,000 per Episode	<b>Increased by 100%</b>	Division XA of Part IV of the 1 <sup>st</sup> Schedule
	Foreign Produced TV Play Single Episode	Rs. 3,000,000		
	Advertisement Starring Foreign actor	Rs. 100,000 per second		
<b>236CB Advance tax on functions and gatherings</b>	advance tax on the total amount of the bill from a person arranging or holding a function	10%	<b>20%</b>	Division XI of Part IV of the First Schedule Read with R.1 of 10 <sup>th</sup> Schedule
<b>236G Advance Tax on sales to distributor, dealer &amp; wholesaler</b>	If the recipient of Fertilizer supplies is listed on ATL of <b>Both</b> Sales Tax and Income Tax	0.25%	<b>0.7%</b>	Division XIV of Part IV of the First Schedule Read with R.1, 10 <sup>th</sup> Sch.
	Other than Fertilizer supplies' recipient	0.1%		
	<b>236H Advance Tax on sales to Retailers</b>	0.5%	<b>1%</b>	Division XV of Part IV of the First Schedule Read with

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		<b>On ATL</b>	<b>Not on ATL</b>	
				R.1 of 10 <sup>th</sup> Schedule
236K <b>Advance Tax on purchase of immovable property</b>		3%	10.5%	Division XVIII of Part IV of the First Schedule Read with R.1 of 10 <sup>th</sup> Schedule
236Y <b>Advance tax on amount remitted abroad through credit, debit or prepaid cards</b>		5%	10%	Division XXVII of Part IV of the First Schedule Read with R.10(t) of 10 <sup>th</sup> Schedule
236Z <b>Bonus shares issued by companies</b>		10%	20%	

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