

TM

TAX RATES FOR THE TAX YEAR - 2024

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| GLOSSARY OF | KEY TERMS |
|------------------------------------|---------------------------------------|
| AMC Asset Management Company | NR Non-resident |
| AOP Association of Persons | NRP Non-resident Pakistani |
| ATL Active Tax-payer List | NRVA Non-resident Pakistani Rupee |
| COI Certificate of Investment | Value A/c. |
| CPPAG Central Power Purchasing | PE Permanent Establishment |
| Agency | PMEL Pakistan Mercantile Exchange |
| DTRE Duty & Tax Remission Scheme | Ltd. |
| EPZ Export Processing Zone | PSEL Pakistan Stock Exchange |
| FCVA Foreign Currency Value A/c. | REIT Real Estate Investment Trust |
| FCY Foreign Currency | S. Tax Sales Tax |
| FCYA Foreign Currency Account | SBP State Bank of Pakistan |
| I. Tax Income Tax | Sch. Schedule |
| IPPs Independent Power Producers | SCRA Special Convertible Rupee A/c. |
| LC Letter of Credit | Sec Section |
| NCCPL National Clearing Company | SPV Special Purpose Vehicle |

IMPORTS | Sec 148 & Part II First Schedule Tax Rate Importer Category Nature of Activity Non-Filer Тах Filer Imports of Goods as per Part All 1% 2% I of the Twelfth Schedule Advance Commer cial 3.5% 7% Tax for Imports of Goods as per Part Industrial mporters II of the Twelfth Schedule Undertaking 2% 4% Others importing Commer goods other 12% 6% Imports of Goods as per Part cial than Edible Importer III of the Twelfth Schedule oil, Packing Others 5.5% 11% material, Paper and Imports of Goods mentioned in SRO 1125(I)/2011 Manu-1% 2% Paper-board or facturers Imports of medicines not Plastics manufactured locally as All 4% 8% certified by DRAP Minimum Imports of CKD Kits for Tax for All electrical vehicles (small cars/ SUVs with up to 50 Other All 1% 2 % Cases kWh battery) and LCVs with up to 150 kWh battery

| IMPORT OF MOBILE PHONES Sec148 & Part II of First Sch. | | | | | | | |
|--|--------------|----------------|------------------|--|--|--|--|
| C&F Value (USD) | CBU | CKD/ SKD | Nature of Tax | | | | |
| Up to 30, except smartphone | Rs. 70 | NIL | Adv. Tax | | | | |
| From 31 to 100 | Rs. 100 🔨 | NIL | for Industrial | | | | |
| From 101 to 200 | Rs. 930 | NIL | Undertaking | | | | |
| From 201 to 350 | Rs. 970 | NIL | Min. Tax for | | | | |
| From 351 to 500 | Rs. 5,000 | Rs. 3,000 | All Other | | | | |
| Above 500 | Rs, 11,500 | Rs. 5,200 | Cases | | | | |
| Note: Advance tax is to be inc | reased by 10 | 0% for Non-fil | ers | | | | |

SALARY | Sec 149, Div. I Part I First Schedule

| OALAN | | | | | | | |
|-----------------|---|-----------|----------|---------------------------|--|--|--|
| Taxable From | Income To | | | Rate of Tax | | | |
| Up to 6 | 500,00 <mark>0 / /</mark> | VVEEF | { | | | | |
| 600,001 | 1,200,000 | & 2.5% | on a | mount exceeding Rs.0.6M | | | |
| 1,200,001 | 2,400,000 | 15,000 | | 12.5% on amount > Rs.1.2M | | | |
| 2,400,001 | 3,600,000 | 165,000 | s | 22.5% on amount > Rs.2.4M | | | |
| 3,600,001 | 6,000,000 | 435,000 | 2 | 27.5% on amount > Rs.3.6M | | | |
| Above 6 | ,000,000 | 1,095,000 | | 35% on amount > Rs.6M | | | |
| | Rate of advance tax deductible is 20% on directorship fee or fee for attending board meetings | | | | | | |

| _ | | Тах | Rate | |
|--|---|------------------------|------------------|-----------------------------|
| | Filer | Non- | Nature of Tax | |
| | Filer | Filer | Tax | |
| DIVIDEND | t. III 1 st Sch. & Cl. 18C Pt | 118 01 | 110 Df / | 1 2nd Sch |
| Dividend paid by pass-through ite CPPAG Dividend attribut | y IPPs, when it is a em to be reimbursed by table to income from las based power | 7.5% | 15% | /2 3611. |
| Dividend receive availing exempt | ed where company is ion or benefiting from ses & tax credits | 25% | 50% | Final Tax |
| Mutual funds, R | EITs & other cases | 15% | 30% | |
| Dividend in spec | cie | 15% | 30% | |
| Dividend from | By REIT scheme | 0% | 0% | 1 |
| SPV received: | By others | 35% | 70% | 1 |
| Intercorporate d | ividend/ group taxation | L En L | Not Appl | icable |
| | BT Sec 151, Div. IA Pt. | III 1 st So | | De II and Sa |
| Received by Co | | | | Advance Tax |
| Received by AOP/ individual | Profit up to Rs. 5M Profit above Rs. 5M | 15% | 30% | Final Tax Minimum Tax |
| Received by Re | sident Pakistanis on | un iy | 1 | |

| Activity | | | Rate Non- Filer | Nature of Tax |
|--|--|-------------------------|---------------------------------|--|
| Securities purcha account, NRVA c | | 1(| 0% TN | Final Tax |
| Profit on FCYAs or COIs under SBP's FC Account Scheme Profit received by NRPs from PKR accounts on funds exclusively remitted from aboard in FCY | | | % | Exempt |
| Other payments | | 20 | 0% | Adv. Tax |
| PAYMENTS TO | PE OF NON-RESIDENTS | Sec 15 | 2, Div. II I | Pt. III 1 st Sch. |
| For Goods | Company | 5% | 10% | |
| supplied | Other than Company | 5.5% | 11% | |
| For services | By PE of NR company | 9% | 18% | Minimum |
| rendered | Other PEs | 11% | 22% | Тах |
| Contract by spo | rts persons | 10% | 20% | |
| For other contra | acts | 8% | 16% | |
| Sec 153(1)(a), D Sale of rice, cot | OODS INCLUDING TOL <i>iv. III Pt. III 1st Sch, CI 244</i> ton seed or edible oil | <i>, 24C, 3</i> 1.5% | 1, 45A Pt. 3% | II 2 nd Sch. |
| Sale of cigarette by distributors | es & pharma products | 1% | 2% | |
| dealers, wholes integrated & cor (also appearing the following: FMCG Fertilizer mobile phones) S Edible oil | tors, dealers, sub- ales & Tier-1 retailers nfigured with Board on Sales Tax ATL) of Electronics (excluding ugar Cement Steel | 0.25% | 0.5% | Advance Tax for companies and Companies Engaged in Manu- |
| Sales, supplies taxpayers in the Textile & articles Leather & articles footwear Surgic | 1% | 2% | facturing Minimum Tax for | |
| Supplies & serv by Yarn Traders | ices to above sectors | 0.5% | 1% | other cases |
| Other supplies/ | By companies | 5% | 10% | |
| sales (incld. Toll Manufacturing) | By AOPs & Individuals | 5.5% | 11% | |
| Sale of gold & s | ilver and articles thereof | ba1% | 2% | Adv. Tax |

Note | No tax to be withheld in case of:

(a) where aggregate annual payment is below Rs.75,000 (b) purchase of an asset under lease & buy back agreement

| - í - i | hy Donko | and N | lon honking | Einonoo | Componios | - |
|---------|----------|-------|-------------|---------|-----------|------------|
| | by Banks | and N | lon-banking | Finance | Companies | 5 . |

| PAYMENTS Sec 153(1)(b | FOR SERVI), 153(2), Div. | CES <i>III & Div. I</i> | V Pt. II | ll 1 st Scl | hedule | |
|--|---|--|---|---|---|--|
| services Ćo Hotel servici development Tracking sen- by print/ elect services En services Wa rendered by Telecom. infr Car rentals Services rend Inspection, cr services Oil Collateral ma REIT manage Advertising s Other servici | es | ver outsour uard Softw led services ing (other t Share regis itectural ervices ver) services enance & PMEL sting Trai Telecom avel & tour L services onic/ print m companies s & Individ embroider | cing ware s than strar es ning s edia t uuals | 4% 1.5% 9% 11% 1% | 8% 3% 18% 22% 2% | Minimum Tax |
| | | | | l payme | nt is und | ler Rs.30,000 |
| | N OF CONTR | | ec 153 | (1)(c), D | iv III Pt I | |
| Executed fo | r Listed Comp | panies | | 7.5% | 15% | Adv. Tax |
| | r Other Comp | | | 10% | 20% | Minimum |
| Other cases | | 5113 | | 8% | 16% | Tax |
| EXPORTS | Sec 154 Div. | IV Pt. III 1 ^s | t Sch. | CI. 47C | Pt. IV 2" | ^d Schedule |
| Goods sold Export of go Payments u Facilitation S | of export proc per inland ba ods by units i nder DTRE R Scheme, 202 direct export | <u>ck-to-back</u> in EPZ tules & Ex 1 to indi <mark>re</mark> d | port | 14 | % | Final Tax |
| Cooking oil/ | vegetable gh an, if tax u/s 1 | ee exporte | | 0 | ~ % | Exempt |
| | | | | | | |
| EXPORT O | E SERVICES | Sec 154 | | Dt III 1 st | Schedu | le |
| Software, IT PSEB regist Services/ te nical service Royalty/ cor received by foreign entit property out Construction outside Pak | es Exported nmission/ fran a resident co y for use of in side Pakistan n contracts ex | d services rs ered abroa I from Paki nchise fee: mpany fro tellectual recuted | by d stan s | | 5% | Final Tax, subject to specified conditions OR/ Optional Advance Tax |
| Software, IT PSEB regist Services/ te nical services Royalty/ cor received by foreign entit property out Construction outside Pak Foreign inde | or IT-enabled ered taxpaye ch- Rend- Exported Exported a resident co y for use of in side Pakistan n contracts ex stan enting commis | d services rs ered abroa I from Paki inchise fee impany fro tellectual recuted | by d stan s m a | | 5% % BIB | Final Tax, subject to specified conditions OR/ Optional Advance Tax |
| Software, IT PSEB regist Services/ te nical services Royalty/ cor received by foreign entit property out Construction outside Pak Foreign inder RENT OF IN | or IT-enabled ered taxpaye ch- Rend Exported mission/ fran a resident co y for use of in side Pakistan n contracts ex istan | d services rs ered abroa I from Paki inchise fee impany fro tellectual recuted | by d stan s m a | | 5% % BIB | Final Tax, subject to specified conditions OR/ Optional Advance Tax |
| Software, IT PSEB regist Services/ te nical services Royalty/ cor received by foreign entit property out Construction outside Pak Foreign inde | or IT-enabled ered taxpaye ch- exported nmission/ frar a resident co y for use of in side Pakistan contracts ex istan MOVABLE Annual Re From Up to 30 300,001 | d services rs ered abroa d from Paki inchise fee: impany fro tellectual eccuted ssion PROPER 15% Int (Rs.) To 0,000 600,000 | by d stan s m a r Y s excee Rs.1 r ent al Rs.15 | | 5% 31B 0/v. V Pt 3.300K 3.600K 5% of | Final Tax, subject to specified conditions OR/ Optional Advance Tax |
| Software, IT PSEB regist Services/ te nical services Royalty/ corr received by foreign entit property out Construction outside Pak Foreign inde RENT OF IN Company | Annual Ref From Up to 30 300,001 400,001 2 Above 2,0 | d services rs ered abroa d from Pakin inchise fee: impany fro tellectual ssion PROPERI 159 ont (Rs.) To 0,000 600,000 00,000 | by d stan s m a r Y s c excee ks.1 rent al Rs.1 f rent s | 0.2 0.2 0.2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | 5% 5% BIB Div. V Pt s.300K 5% of s.600K 5% of s.2M | Final Tax, subject to specified conditions OR/ Optional Advance Tax |
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| Software, IT PSEB regist Services/ te nical services Royalty/ cor received by foreign entit property out Construction outside Pak Foreign inde RENT OF IN Company Individual & AOP Note Rate PRIZES AN On a prize b Raffle, lotter sales promo | or IT-enablese ered faxpaye ered faxpaye Exported mmission/ fran- a resident co y for use of in- side Pakistan n contracts ex- stan MOVABLE MOVABLE Annual Re From Up to 30 300,001 600,001 2 Above 2,0 es to be increa- D WINNINGS ond or crossory, winning quition schemes M PRODUCT a mount / dis | d services rs ered abroa d from Paki inchise fee: impany fro tellectual eccuted ssion PROPER 159 int (Rs.) To 0,000 600,00000000 | by d stan s m a s m a fY Se % fY Se % fy rent al Rs.11 rent al Rs.12 rent al 00% for s, Div. 1 le s on 56A, D wed | 0.2 0.2 0.2 0.2 0.2 0.2 0.2 0.2 | 5% 5% 5% 5% 5% 5% 0% 0% 0% 5% of 8.5% 0f 8.5% 0f 8.5% 0f 8.2M 1st Sche 30% 40% 2t. III 1 st | Final Tax, subject to specified conditions OR/ Optional Advance Tax |

| | Activi | ty | | Tax Filer | Rate Non- Filer | Nature of Tax |
|---|---|---|---|--|--|--|
| TAX ON MOTO | R VE | | ec 221 | | Pt IV 1st | Schedulo |
| Purchase/ regist | | | ec 237E | Various | | Schedule |
| Electric Vehicles | | | M > | 3% | % eq | |
| Transfer of regis | | | | Various | eas 200 | Advance |
| Sale/ transfer of | | | | Rs.20K | Increased by 200% | Tax |
| Sale of vehicle of | | | | Various | - | |
| Leasing to a nor | n-filer | 11 | | N/A | 4% | |
| TAX ON FORE | | OMESTIC | WORK | FRSIS | c 231C | |
| Agency/ Sponsor/ | | | | | | Advance |
| issued or renewed | | | | Rs.20 | 0,000/- | Tax |
| | | | 10.0 | | | 10.1.1.1 |
| BROKERAGE & | | MMISSION | Sec 2 | 10% | | Schedule |
| Advertising ager | | aion - Pa 0 | 514 00 | 8% | 20% | Minimum |
| Others | ommis | ssion <rs.0< td=""><td>.sivi pa</td><td>12%</td><td>24%</td><td>Tax</td></rs.0<> | .sivi pa | 12% | 24% | Tax |
| | | | -/ | | | |
| TAX ON MOTO | | | | | <u>III Pt. IV III Pt. IV</u> | / 1 st Schedule |
| Goods Transpor | t Vehi | icle Based | on | Rs.2.5/ | IR | |
| laden weight | | | | Kg | l by | |
| Goods Transpor | | | | Rs.1.2K | sec 0% | Advance |
| 8,120Kg > after 10 Passenger trans | | | | | Increased I 100% | Tax |
| hire Based on se | | | 0 | Various | Ľ Ľ | |
| Motor vehicle B | | | | Various | - | |
| · · · · · · · · · · · · · · · · · · · | | | \ | | | |
| COMMERCIAL, | INDU | | LECTR | | ONSUM | ERS |
| Sec 235, Div. IV | | | | | 1 13 71 | |
| Gross Monthly | | Tax No | | | | Companies |
| From To | | Specif | Fied Sect | urs | | of Advance Tax |
| Up to Rs. 50 | | 100/ | NIL | Int | Tax | |
| Rs. 501 Rs. 20 | 000 | | of amo | | Other Annua | <i>Taxpayers</i> |
| | 1 | Commer- | | ,95 <mark>0</mark> + | Bill (Rs | |
| | | cial | | above | Up to | |
| Above Rs. 20,0 | 000 | Consumer | | 0,000 | 360K | |
| | h T | Industrial | | 50 + 5% | Above | e Advance |
| | $\sqrt{4}$ | Consumer | over R | s.20,000 | 360K | Tax |
| | | | - | Tax | Rate | |
| | Activi | tv | | 14 | Non- | Nature of |
| · · · · · | ACUVI | LY | | Filer | Filer | Tax |
| | | | | | | |
| DOMESTIC ELE | | | SUME | | | |
| Monthly bill up to | | | пра | - | % | Advance |
| Monthly bill exce | eas F | ks. 25,000 | | 7.3 | 5% | Тах |
| TELEPHONE U | 000 | 1 0 000 | | | | |
| TELEPHONE U | SERS | Sec 236, | Div. V I | Pt. IV 1° | Schedule | è |
| Landline bills ex | | | | | Schedule)% | Advance |
| | ceedi | ng Rs.1,00 | | 10 | | |
| Landline bills ex Internet & Mobile | ceedii e subs | ng Rs.1,00 scriptions | 0 | 10 15 |)% 5% | Advance Tax |
| Landline bills ex Internet & Mobile SALE BY AUCT | ceedii e subs [ION | ng Rs.1,000 scriptions <i>Sec 236A,</i> | 0 Div. VII | 10 15 1 <i>Pt. IV 1</i> * | % % * Schedu | Advance Tax Ile |
| Landline bills ex Internet & Mobile SALE BY AUCT Sale by public | ceedii e subs FION P | ng Rs.1,000 scriptions <i>Sec 236A,</i> roperty/ go | 0 <i>Div. VII</i> ods | 10 15 1 <i>Pt. IV 1</i> * 10% | 0% 5% <i>Schedu</i> 20% | Advance Tax <i>Ile</i> Advance |
| Landline bills ex Internet & Mobile SALE BY AUCT Sale by public auction/ tender | ceedii e subs FION P Immo | ng Rs.1,000 scriptions <i>Sec 236A,</i> roperty/ go oveable Pro | 0 <i>Div. VII</i> ods operty | 10 15 10% 5% | 0% 5% <i>Schedu</i> 20% 10% | Advance Tax Ile |
| Landline bills ex Internet & Mobile SALE BY AUCT Sale by public auction/ tender Lease of | ceedii e subs FION P Immo | ng Rs.1,000 scriptions <i>Sec 236A,</i> roperty/ go | 0 <i>Div. VII</i> ods operty | 10 15 1 <i>Pt. IV 1</i> * 10% | 0% 5% <i>Schedu</i> 20% | Advance Tax <i>Ile</i> Advance |
| Landline bills ex Internet & Mobile SALE BY AUCT Sale by public auction/ tender Lease of collection rights | ceedin e subs ION P Immo Fee | ng Rs.1,000 scriptions Sec 236A, roperty/ go oveable Pro or Other le Toll | 0 Div. VII ods operty evies | 10 19 10% 5% 10% | 9% 5% * Schedu 20% 10% 20% | Advance Tax I/e Advance Tax Final Tax |
| Landline bills ex Internet & Mobile SALE BY AUCT Sale by public auction/ tender Lease of collection rights SALE/ TRANSF | ceedii e subs IION P Immo Fee | ng Rs.1,00 scriptions Sec 236A, roperty/ go oveable Pro oveable Pro | 0 <i>Div. VII</i> ods operty evies OF IMI | 10 19 10% 5% 10% | 9% 5% * Schedu 20% 10% 20% | Advance Tax I/e Advance Tax Final Tax |
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| Landline bills ex Internet & Mobile SALE BY AUCT Sale by public auction/ tender Lease of collection rights SALE/ TRANSF Sec 236C, Div. X By NRPs where | Ceedin e subs TION P Immo Fee Pt. IV the p VA Acqu | ng Rs.1,000 scriptions Sec 236A, roperty/ go oveable Pro- e or Other le Toll DISPOSAL / f st Schedu roperty acq iired in sam heritance/ | Div. VII ods operty evies OF IMI ule ulired | 10 15 10% 5% 10% MOVABI | 9% 5% 20% 10% 20% - E PROF | Advance Tax Advance Tax Final Tax PERTY Final Tax (In lieu of CGT) Min. Tax N/A |
| Landline bills ex Internet & Mobile SALE BY AUCT Sale by public auction/ tender Lease of collection rights SALE/ TRANSF Sec 236C, Div. X By NRPs where via FCVA or NR All other cases | Ceedii e subs FION P Immo Fee Fee Fee VA Acqu | ng Rs.1,000 scriptions Sec 236A, roperty/ go oveable Pro- e or Other le Toll DISPOSAL / f st Schedu roperty acq heritance/ Other case | Div. VII ods operty evies OF IMI vie uired ne year Gift es | 10 15 10% 5% 10% 3% Not Ap 3% | 9% 5% 4 Schedu 20% 10% 20% - 20% - E PROF % 6% plicable 6% | Advance Tax Advance Tax Final Tax PERTY Final Tax (In lieu of CGT) Min. Tax N/A Adv. Tax |
| Landline bills ex Internet & Mobile SALE BY AUCT Sale by public auction/ tender Lease of collection rights SALE/ TRANSF Sec 236C, Div. X By NRPs where via FCVA or NR All other cases | ER/ D CER/ D | ng Rs.1,000 scriptions Sec 236A, roperty/ go oveable Pro- e or Other le Toll DISPOSAL / st Schedu roperty acq sired in sam heritance/ Other case /ERTISEM | Div. VII ods operty avies OF IMI vie uired ne year Gift ENT 3 | 10 15 10% 5% 10% 00VABI 3% 3% 5236CA, | 9% 5% 20% 10% 20% - E PROF % 6% 0licable 6% Div. XA I | Advance Tax Advance Tax Final Tax PERTY Final Tax (In lieu of CGT) Min. Tax N/A Adv. Tax |
| Landline bills ex Internet & Mobile SALE BY AUCT Sale by public auction/ tender Lease of collection rights SALE/ TRANSF Sec 236C, Div. X By NRPs where via FCVA or NR All other cases ON TV PLAYS & Per episode tax of | ER/ D CER/ D | ng Rs.1,000 scriptions Sec 236A, roperty/ go oveable Pro- e or Other le Toll DISPOSAL / st Schedu roperty acq sired in sam heritance/ Other case /ERTISEM | Div. VII ods operty avies OF IMI vie uired ne year Gift ENT 3 | 10 15 10% 5% 10% 3% Not Ap 3% | 9% 5% 4 Schedu 20% 10% 20% - 20% - E PROF % 6% plicable 6% | Advance Tax Advance Tax Final Tax PERTY Final Tax (In lieu of CGT) Min. Tax N/A Adv. Tax |
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| INVESTMENTS | IN SUKUKS Sec 151, | Div. IB P | rt. III 1 ⁵¹ S | Schedule |
|------------------|----------------------|-----------|---------------------------|-----------|
| Returns received | d by Companies | 25% | 50% | Adv. Tax |
| Returns rec. by | Up to Rs. 1M | 10% | 20% | Final Tax |
| AOPs/ | Above Rs.1M upto 5M | 12.5% | 25% | FINALIAX |
| Individuals | Above Rs. 5M | 12.5% | 25% | Min. Tax |

10%

Final Tax

PAYMENTS TO NON-RESIDENTS | Sec 152, Div. IV Pt. I,

Government securities, purchased via

FCVA under SBP's Scheme

| Royalty/ fees for technical services 15% Fee for offshore digital services, Money transfer operations, Card network services, Payment gateway services, Interbank financial telecom. Services 10% Contracts/ subcontract under a construction, assembly/ installation IVI | DIV. II PL. III I SCII. & CI. 5A, 5AA, 5A | CPLIZ Sche | aule |
|---|---|---------------------|------------|
| transfer operations, Card network services, Payment gateway services, Interbank financial telecom. Services Contracts/ subcontract under a | Royalty/ fees for technical services | 15% | |
| Services, Payment gateway services, Interbank financial telecom. Services | | | Final Tax |
| Interbank financial telecom. Services | | 10% | Final Tax |
| Contracts/ subcontract under a | | | |
| | | | |
| construction, assembly/installation | | | |
| | | | |
| project (including supply of supervisory 7% | | /% | |
| activities therefor) and Advertisement Minimum | | | |
| services by TV Satellite Channels Tax | | | Тах |
| Insurance/ re-insurance premium 5% | | 5% | |
| Advertisement services relaying from 10% | | 10% | |
| outside Pakistan | | | |
| Foreign produced commercials for TV | | 20% | |
| channel/ other media | | 2070 | |
| Capital gain to foreign companies on | | | |
| disposal of Debt Instruments & Govt. | | | |
| securities invested via SCRA | securities invested via SCRA | | Final Tax |
| Profit on debt from investments | Profit on debt from investments | $-\Lambda_{10\%}$ B | Fillal Tax |
| exclusively made through a SCRA | exclusively made through a SCRA | IAUND | |
| Capital gain to individuals on disposal any | Capital gain to individuals on disposal | ny | |
| of debt instruments and Govt. | of debt instruments and Govt. | | |
| Securities invested via FCVA or NRVA | Securities invested via FCVA or NRVA | | |

| | | IMMOVABLE PROPER <i>VIII Pt. IV 1st Schedule</i> | KIY | | |
|---|-----------------|--|------------|----------|----------|
| . | By Non-Residen | t via FCVA or NRVA ar | V 0 | % | N/A |
| · | All other cases | Inheritance/ Gift | Not Ap | olicable | N/A |
| | All other cases | Normal Purchase | 3% | 10.5% | Adv. Tax |
| | | | | | |

| FOREIGN PAYMENTS VIA DEBIT/ PRE-PAID OR CREDIT CARD Sec 236Y, Div. XVIII Pt. IV 1 st Schedule | | | | | | |
|---|-----|-----|-----------|--|--|--|
| On gross amount remitted abroad | 5% | 10% | Adv. Tax | | | |
| BONUS SHARES ISSUED BY COMPANIES Sec 236Z | | | | | | |
| Value of the bonus shares issued | 10% | 20% | Final Tax | | | |

Caution:

Be it known that the sole purpose of this legal document is to concisely delineate the tax law governing the matter of withholding tax and its treatment. Said delineation duly takes into account the notable amendments incorporated via the Finance Act, 2022, and the Tax Laws (Second Amendment) Ordinance dated August 22, 2022. To be precise, the tax rates and treatments herein have been in full force and effect since July 01, 2022, which coincides with the Tax Year 2023.

It is essential to understand that the information provided in this summary is of a general nature and primarily based on our legal interpretation of the applicable laws. However, it is imperative to acknowledge that this document does not, in any manner, constitute an expression of opinion or advice. Moreover, its applicability may not be universally accepted by taxation authorities in individual cases.

One must bear in mind that tax laws are subject to dynamic changes over time. Therefore, it is of utmost importance to underscore that we offer no guarantees whatsoever regarding the timeliness and currency of the aforementioned details. As a consequence, we cannot assume any responsibility for updating or maintaining the accuracy of this information at any given moment.