RATES FOR WITHHOLDING (INCOME) TAX | TAX YEAR 2023 Applicable from July 01, 2022 to June 30, 2023 | Updated August 22, 2022

WHAT THIS DOCUMENT AIMS AT?

WHAT THIS DOCUMENT AIMS AT? The purpose of this document is to summarize the tax law on withholding tax and treatment thereof, taking into account significant amendments vide the Finance Act, 2022 and Tax Laws (Second Amendment) Ord. dt. Aug 22, 2022. These tax rates and treatments are effective from July 01, 2022 – i.e., for the Tax Year 2023. The information summarized herein is general and based on our interpretation of law. This information does not constitute any opinion or advice and may also not be acceptable to taxation authorities in a particular case. Tax laws are subject to change from time to time and we do neither warrant at any time the currency of the above details nor accept any responsibility to update the same. above details nor accept any responsibility to update the same

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

IMPORT OF MOBILE PHO	NES Sec14	8 & 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	creased by 10	0% for Non-fi	ers

SALARY	Sec 149, D	iv. I Part I Fi	irst	Schedule
Taxable	Income			Rate of Tax
From	То			Rate of Tax
Up to 6	600,000			0%
600,001	1,200,000	2.5%	on a	amount 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	20% on amount > Rs.2.4M
3,600,001	6,000,000	405,000	LUS	25% on amount > Rs.3.6M
6,000,001	12,000,000	1,005,000	•	32.5% on amount > Rs.6M
Above 12	2,000,000	2,955,000		35% on amount > Rs.12M
board meeti	ngs For mor	e detailed in	orm	rectorship fee or fee for attending nation on salary taxation please

Tax Rate Filer Non-Filer Nature of Activity Тах DIVIDEND | Sec 150, Div. I Pt. III 1st Sch. & Cl. 11B Pt. IV 2nd Sch. Dividend paid by IPPs, when it is a pass-through item to be reimbursed by CPPAG 7.5% 15% Dividend attributable to income from biomass & baggas based power projects projects Dividend received where company is availing exemption or benefiting from c/f business losses & tax credits Mutual funds, REITs & other cases Dividend internation Final Tax 25% 50% 15% 30%
 Dividend in specie

 Dividend from
 By REIT scheme

 SPV received:
 By others

 15%
 30%

 0%
 0%

 35%
 70%
 Intercorporate dividend/ group taxation Not Applicable

PROFIT ON DE	BT Sec 151, Div. IA Pt.	III 1 st Sc.	/ CI. 5AB	Pt. II 2 nd Sc.
Received by Cor	mpany			Advance Tax
Received by	Profit up to Rs. 5M	15%	30%	Final Tax
AOP/ individual	Profit above Rs. 5M			Minimum Tax
	s <i>ident Pakistani</i> s on urities, purchased via P's Scheme	10	1%	Final Tax

INVESTMENTS	IN SUKUKS Sec 151,	Div. IB F	Pt. III 1 st S	Schedule
Returns receive	d by Companies	25%	50%	Adv. Tax
Returns rec. by	Up to Rs. 1M	10%	20%	Final Tax
AOPs/	Above Rs.1M upto 5M	10 50/	25%	Final Tax
Individuals	Above Rs. 5M	12.5%	25%	Min. Tax

PAYMENTS TO NON-RESIDENTS Se Div. II Pt. III 1 st Sch. & Cl. 5A, 5AA, 5A		
Royalty/ fees for technical services	15%	
Fee for offshore digital services, Money		
transfer operations, Card network	10%	Final Tax
services, Payment gateway services,	1070	
Interbank financial telecom. Services		
Contracts/ subcontract under a		
construction, assembly/ installation		
project (including supply of supervisory	7%	
activities therefor) and Advertisement		Minimum
services by TV Satellite Channels		Тах
Insurance/ re-insurance premium	5%	
Advertisement services relaying from	10%	
outside Pakistan	1070	
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		Final Tax
Profit on debt from investments	10%	T mai Tux
exclusively made through a SCRA	1070	
Capital gain to individuals on disposal		
of debt instruments and Govt.		
Securities invested via FCVA or NRVA		

		Тах	Rate	
	Activity	Filer	Non-	Nature of
	-	Filer	Filer	Tax
Individuals recei	iving profit on Govt.			
	ased via a foreign bank	10)%	Final Tax
account, NRVA				
FC Account Sch	or COIs under SBP's	0	%	
	by NRPs from PKR			Exempt
	ds exclusively remitted	0	%	
from aboard in F	CY			
Other payments		20)%	Adv. Tax
PAYMENTS TO	PE OF NON-RESIDENTS	Sec 15	2. Div. II	Pt. III 1 st Sch.
For services	By PE of NR company	8%	16%	
rendered	Other PEs	10%	20%	Minimum
Contract by spo	rts persons	10%	20%	Tax
For other contra	cts	7%	14%	
SUPPLY OF GO	DODS INCLUDING TOL iv. III Pt. III 1 st Sch, Cl 244	L MANU	1. 454 Pf	LI 2 nd Sch
Sale of rice, cot	ton seed or edible oil	1.5%	3%	
Sale of cigarette	es & pharma products	1%	2%	
by distributors		1 /0	2 /0	
	ors, dealers, sub- ales & Tier-1 retailers			
	ales & Tier-1 retailers			Advance
	on Sales Tax ATL) of	0.050/	0 50/	Tax for
the following:	,	0.25%	0.5%	companies
FMCG Fertilize				and
	le phones) Sugar			Companies Engaged in
Cement Steel Sales, supplies				Manu-
	following sectors:			facturing
	s thereof Carpets	1%	2%	_
	es thereof Artificial	170	270	Minimum
	Surgical goods			Tax for other cases
Sports Goods	ices to above sectors			other cases
by Yarn Traders		0.5%	1%	
Other supplies/		4%	8%	
sales (incld. Toll	By AOPs & Individuals	4.5%	9%	
Manufacturing) Sale of gold & s	liver and articles thereof	1%	2%	Adv. Tax
	o be withheld in case of:			
(a) wh	ere aggregate annual pa	ayment is	s below I	Rs.75,000

by Banks and Non-banking Finance Companies. PAYMENTS FOR SERVICES Sec 153(1)(b), 153(2), DV. III & DV. IV Pt. III 1 st Schedule Transport Freight forwarding Air cargo services Courier Manpower outsourcing Hotel services Security guard Software development IT & IT enabled services Tracking services Advertising (other than by print/ electronic media) Share registrar services Car rentals Building maintenance Services rendered by PSEL & PMEL Inspection, certification & testing Training services Car rentals Building maintenance Services rendered by PSEL & PMEL Inspection, certification & testing Training services Other Services Telecom Collateral management Travel & tours REIT management NCCPL services Advertising services electronic print media 1.5% 3% Other services By companies 8% 16% Note Not applicable if aggregate annual payment is under Rs.30,00 EXECUTION OF CONTRACTS Sec 153(1)(c), DIV III Pt III 5tt Star Executed for Listed Companies 6.5% 13% Different Disted Companies 6.5% 13% Different Disted Companies 6.5% 14% Note Not applicable if aggregate annual payment is under Rs.30,00 EXECUTION OF CONTRACTS Sec 153(1)(c), DIV III Pt III 5tt Schedule Realization of export proceeds Goods sold per initiand back-to-back LC Export of goods by units in EPZ Payments under DTRE Rules to indirect exporters Dy direct exporters Cooking oil/ vegetable ghee exported to Afghanistan, if tax u/s 148 is paid 0% EXPORT OF SERVICES Sec 154A IVA PL III 1 st Schedule Software, IT or IT-enabled services by PSEB registered taxpayers Services / tech- Rendered abroad mical services / Exported from Pakistan Royalty/ commission/ franchise fees received by a resident company from a foreign entity for use of intellectual property outside Pakistan Construction contracts executed outside Pakistan Foreign indenting commission REIT OF IMMOVABLE PROPERTY Sec 155, Div. V PL III 1 st Sch Tax Advance T	(a)			of on occot				Rs.75,000
Sec 153(1)(b), 153(2), Div. III & Div. IV PL. III 1 ⁴¹ Schedule Transport Freight forwarding Air cargo services Courier Manpower outsourcing Hotel services Security guard Software development IT & IT enabled services Tracking services Advertising (other than by print) electronic media) Share registrar services Engineering/ Architectural services Carrentals Building maintenance Services rendered by PSEL & PNEL Inspection, certification & testing Training services Oiffield services Telecom Collateral management TXeVE & tours REIT management NCCPL services Advertising services electronic/ print media 1.5% 3% Minimum Tax Other services Sing & weaving to Exportes Note Not applicable if aggregate annual payment is under Rs.30,00 Mixex Rs.30,00 EXECUTION OF CONTRACTS Sec 153(1)(c), Div III Pt III 1st Sch. Executed for Other Companies 6.5% 13% Performed by sportspersons 00% 20% Other cases Adv. Tax Minimum Tax EXPORTS Sec 154 Div. IV Pt. III 1 ^{et} Sch. CL 47C Pt. IV 2 ^{ed} Schedule Final Tax Realization of export proceeds Goods sold per inland back-to-back LC Export of goods by units in EPZ Payments under DTRE Rules to indirect exporters by direct exporters Cooking oil/ vegetable ghee exported to Afghanistan, if tax wis 148 is paid 0% Final Tax Subject to specified conditions PERFORT OF SERVICES Sec 154 VI V Pt. III 1 ^{et} Schedule Stricel Pakistan Construction contracts executed outside Pakistan Construction contracts executed outside Pakistan Construction contracts executed outside Pakistan Solo, 001 600,000 NIL 300,001 600,000 NIL 300,001 600,000 NIL 300,001 600,000 Advance Tax	(b)							
Sec 153(1)(b), 153(2), Div. III & Div. IV PL. III 1 ⁴¹ Schedule Transport Freight forwarding Air cargo services Courier Manpower outsourcing Hotel services Security guard Software development IT & IT enabled services Tracking services Advertising (other than by print) electronic media) Share registrar services Engineering/ Architectural services Carrentals Building maintenance Services rendered by PSEL & PNEL Inspection, certification & testing Training services Oiffield services Telecom Collateral management TXeVE & tours REIT management NCCPL services Advertising services electronic/ print media 1.5% 3% Minimum Tax Other services Sing & weaving to Exportes Note Not applicable if aggregate annual payment is under Rs.30,00 Mixex Rs.30,00 EXECUTION OF CONTRACTS Sec 153(1)(c), Div III Pt III 1st Sch. Executed for Other Companies 6.5% 13% Performed by sportspersons 00% 20% Other cases Adv. Tax Minimum Tax EXPORTS Sec 154 Div. IV Pt. III 1 ^{et} Sch. CL 47C Pt. IV 2 ^{ed} Schedule Final Tax Realization of export proceeds Goods sold per inland back-to-back LC Export of goods by units in EPZ Payments under DTRE Rules to indirect exporters by direct exporters Cooking oil/ vegetable ghee exported to Afghanistan, if tax wis 148 is paid 0% Final Tax Subject to specified conditions PERFORT OF SERVICES Sec 154 VI V Pt. III 1 ^{et} Schedule Stricel Pakistan Construction contracts executed outside Pakistan Construction contracts executed outside Pakistan Construction contracts executed outside Pakistan Solo, 001 600,000 NIL 300,001 600,000 NIL 300,001 600,000 NIL 300,001 600,000 Advance Tax	PAYMENT	S FO	R SER	VICES				
cargo services Courier Manpower outsourcing Hotel services Security guard Software development IT & IT enabled services Tracking services Advertising (other than by print/ electronic media) Share registrar services Warehousing Services Telecom. infrastructure (tower) services Car rentals Building maintenance Services rendered by PSEL & PNEL Inspection, certification & testing Training services Cilfield services Telecom Collateral management Tavel & tours REIT management NCCPL services Adventising services electronic print media 1.5% 3% Other services electronic print media 1.5% Stitching, dying, printing, embroidery, 1% 2% Note Not applicable if aggregate annual payment is under Rs.30,00 EXECUTION OF CONTRACTS Sec 153(0)(c), Dir III Ptil 1st Sch. Executed for Listed Companies 6.5% 13% Performed by sportspersons 10% 20% Other companies 6.5% 14% Minimum Realization of export proceeds 1% 4dv. Tax Goods sold per inland back	Sec 153(1)(b), 1£	53(2), D	iv. III & Div. I	V Pt.	III 1 st Sc.	hedule	
Advertising services electronic/ print media 1.5% 3% Other services By companies 8% 16% By AOPs & Individuals 10% 20% Note Not applicable if aggregate annual payment is under Rs.30,00 EXECUTION OF CONTRACTS Sec 153(1)(c), Div III Pt III 1st Sch. Executed for Listed Companies 6.5% 13% Executed for Companies 6.5% 13% Performed by sportspersons 10% 20% Other cases 7% 14% EXPORTS Sec 154 Div. IV Pt. III 1st Sch. Cl. 47C Pt. IV 2st Schedule Schedule Realization of export proceeds 1% Final Tax Goods sold per inland back-to-back LC 1% Final Tax Payments under DTRE Rules to indirect exporters by direct exporters 0% Exempt Software, IT or IT-enabled services by PSEB registered taxpayers 0.25% Final Tax Services / tech Rendered abroad nical services 1% OR/ Optional 1% 0% Exempt Services / tech Rendered abroad nical services for pakistan 1% OR/ Royalty/ commission/ franchise fees received by a resident company from a foreign indent	cargo servic outsourcing guard Soff enabled ser Advertising electronic m services V rendered by Telecom. In services C maintenanc PSEL & PM certification services C Collateral m	ces Ho tware rvice (othonedia ingin Varel y AM frast car re ce S IEL & te Dilfiel mana	Courie betel serve e develo s Trace er than a) Sha eering/ housing (CS Da tructure entals Gervices Inspect sting d servic gemen	rr Manpowe vices Secu opment IT & kking service by print/ ire registrar Architectura g Services ata services t (tower) Building s rendered b ttion, Training ces Telecon t Travel & t	rity & IT es al y m ours	3%	6%	
Other services By AOPs & Individuals 10% 20% Stitching, dying, printing, embroidery, washing, sizing & weaving to Exporters 1% 2% Note Not applicable if aggregate annual payment is under Rs.30,00 EXECUTION OF CONTRACTS sec 153(1)(c), Div III PT III 1st Sch. Executed for Listed Companies 6.5% 13% Performed by sportspersons 10% 20% Other cases 7% 14% EXPORTS Sec 154 Div. IV Pt. III 1st Sch, Cl. 47C Pt. IV 2nd Schedule Realization of export proceeds 1% Final Tax Goods sold per inland back-to-back LC 1% Final Tax Payments under DTRE Rules to indirect exporters by direct exporters 0% Exempt Cooking oil/ vegetable ghee exported to Afghanistan, if tax u/s 148 is paid 0% Exempt Software, IT or IT-renabled services by PSEB registered taxpayers 0.25% Final Tax subject to specified conditions of ranchise fees received by a resident company from a foreign entity for use of intellectual property outside Pakistan 0% Services/ tech- Tax Rendered Abroad 1% OR/ Optional Advance Tax Individual & AOP 15% Services, tech- reademendor of services by a resident company from a foreign indenting commission <td< td=""><td></td><td></td><td></td><td></td><td></td><td>1.5%</td><td>3%</td><td></td></td<>						1.5%	3%	
By AOPs & Individuals 10% 20% Stitching, dying, printing, embroidery, washing, sizing & weaving to Exporters 1% 2% Note Not applicable if aggregate annual payment is under Rs.30,00 Executed for Listed Companies 6.5% 13% Executed for Listed Companies 6.5% 13% Adv. Tax Executed for Other Companies 6.5% 13% Minimum Performed by sportspersons 10% 20% Minimum Other cases 7% 14% Tax EXPORTS Sec 154 Div. IV Pt. III 1st Sch. Cl. 47C Pt. IV 2 rd Schedule Realization of export proceeds Goods sold per inland back-to-back LC 1% Final Tax Payments under DTRE Rules to indirect exporters by direct exporters 0% Exempt Exempt Software, IT or IT-enabled services by PSEB registered taxpayers 0.25% Final Tax Subject to specified Services/ tech Rendered abroad nical services by a resident company from a foreign entity for use of intellectual property outside Pakistan 1% OR/ Rorigue indenting commission 1% III 1st Sch. Advance Tax Services/ tech Rendered abroad nical services by a resident company from a foreign entity for use of intellectual property outside Pakistan	Other servi	ces						
washing, sizing & weaving to Exporters 176 276 Note Not applicable if aggregate annual payment is under Rs.30,00 EXECUTION OF CONTRACTS Sec 153(1)(c), Div III Pt III 1st Sch. Adv. Tax Executed for Listed Companies 6.5% 13% Executed for Other Companies 6.5% 13% Executed for Other Companies 6.5% 13% Performed by sportspersons 10% 20% Other cases 7% 14% EXPORTS Sec 154 Div. IV Pt. III 1st Sch, Cl. 47C Pt. IV 2 nd Schedule Realization of export proceeds Goods sold per inland back-to-back LC 1% Final Tax Cooking oil/ vegetable ghee exporters 0% Exempt Cooking oil/ vegetable ghee exported 0% Exempt Software, IT or IT-enabled services by PSEB registered taxpayers 0.25% Final Tax Services/ tech Rendered abroad 1% OR/ Optional 1% Optional Advance Tax Frong to 300,000 NiL Advance Tax 15% From to Tax Services/ tech Rendered abroad 1% Advance						10%	20%	
Note Not applicable if aggregate annual payment is under Rs.30,00 EXECUTION OF CONTRACTS Sec 153(1)(c), Div III Pt III 151 Sch. Executed for Listed Companies 6.5% 13% Adv. Tax Executed for Other Companies 6.5% 13% Minimum Performed by sportspersons 10% 20% Minimum Other cases 7% 14% Final Tax EXPORTS Sec 154 Div. IV Pt. III 1st Sch. Cl. 47C Pt. IV 2rd Schedule Schedule Realization of export proceeds 600 sold per inland back-to-back LC 1% Final Tax Payments under DTRE Rules to indirect exporters by direct exporters 0% Exempt Schedule Software, IT or IT-enabled services by PSEB registered taxpayers 0.25% Final Tax subject to specified Software, IT or IT-enabled services by PSEB registered taxpayers 0.25% Final Tax Subject to specified Rorigan indenting commission/ franchise fees received by a resident company from a foreign entity for use of intellectual property outside Pakistan 1% OR/ Optional Advance Tax Rent OF IMMOVABLE PROPERTY Sec 155, Div. V Pt. III 1st Sch. Company 15% Advance Tax Individual						1%	2%	
Executed for Listed Companies 6.5% 13% Adv. Tax Performed by sportspersons 10% 20% Minimum Other cases 7% 14% Tax EXPORTS Sec 154 Div. IV Pt. III 1st Sch, Cl. 47C Pt. IV 2nd Schedule Schedule Realization of export proceeds 6.5% 13% Final Tax Goods sold per inland back-to-back LC 1% Final Tax Export of goods by units in EPZ 1% Final Tax Payments under DTRE Rules to indirect exporters by direct exporters 0% Exempt Cooking oil/ vegetable ghee exported to Afghanistan, if tax u/s 148 is paid 0% Exempt Software, IT or IT-enabled services by PSEB registered taxpayers 0.25% Final Tax subject to specified conditions Royalty/ commission/ franchise fees received by a resident company from a foreign entity for use of intellectual property outside Pakistan 1% OR/ Optional RENT OF IMMOVABLE PROPERTY Sec 155, Div. V Pt. III 1st Sch. Company 15% Individual & AOP Solo,000 NiL 300,001 600,000 S% of rent exceeding Rs.300K (Above 2,000,000 Rs.15K + 10% of rent above Rs.20M Advance Tax Note Rates to be increased by 100% for Non-filers PRIZES AND WINNINGS Sec 1						al payme	ent is und	der Rs.30,00
Executed for Other Companies 0.5% 13% Performed by sportspersons 10% 20% Other cases 7% 14% EXPORTS Sec 154 Div. IV Pt. III 1st Sch, Cl. 47C Pt. IV 2st Schedule Realization of export proceeds Goods sold per inland back-to-back LC 1% Final Tax Payments under DTRE Rules to indirect exporters by direct exporters 1% Final Tax Cooking oil/ vegetable ghee exported to Afganistan, if tax u/s 148 is paid 0% Exempt Software, IT or IT-enabled services by PSEB registered taxpayers 0.25% Final Tax Software, IT or IT-enabled services by PSEB registered taxpayers 0.25% Final Tax Services/ tech- Rendered abroad nical services 1% OR/ Optional Royatly/ commission finellectual property outside Pakistan 1% OR/ Optional Royatly/ commission 15% Advance Tax Tax Individual & AOP Annual Rent (Rs.) From To Up to 300,000 Tax Sing of the exceeding Rs.300K (600,001 Rs.155K + 10% of rent above Rs.600K Rs.155K + 25% of Note Rates to be increased by 100% for Non-filers PRIZES AND WINNINGS Sec 156, Div. V Pt. III 1st Schedule	EXECUTIO	N OI	F CON	TRACTS S	ec 15	3(1)(c), [Div III Pt	III 1st Sch.
Executed for Other Companies 10% 20% Performed by sportspersons 10% 20% Other cases 7% 14% EXPORTS Sec 154 Div. IV Pt. III 1st Sch. Cl. 47C Pt. IV 2 rd Schedule Schedule Realization of export proceeds 600ds sold per inland back-to-back LC 1% Export of goods by units in EPZ 1% Final Tax Payments under DTRE Rules to indirect exporters by direct exporters 0% Exempt Cooking oil/ vegetable ghee exported to Afghanistan, if tax u/s 148 is paid 0% Exempt Software, IT or IT-enabled services by PSEB registered taxpayers 0.25% Final Tax subject to specified from Pakistan Roegatty/ commission/ franchise fees received by a resident company from a foreign entity for use of intellectual property outside Pakistan 1% OR/ Portional Advance Tax 15% Advance Tax Advance Tax Individual & AOP 15% Sing of rent exceeding Rs.300K (600,001 2,000,000 Rs.15K + 10% of rent above Rs.60K) Advance Tax Note Rates to be increased by 100% for Non-filers PRIZES AND WINNINGS Sec 156, Div. VI Pt. III 1st Schedule	Executed for	or Lis	ted Co	mpanies				Adv. Tax
Other cases 7% 14% 14% EXPORTS Sec 154 Div. IV Pt. III 1st Sch. Cl. 47C Pt. IV 2st Schedule Realization of export proceeds Goods sold per inland back-to-back LC Export of goods by units in EPZ Payments under DTRE Rules to indirect exporters by direct exporters 1% Final Tax Cooking oil/ vegetable ghee exported to Afghanistan, if tax u/s 148 is paid 0% Exempt EXPORT OF SERVICES Sec 154A IVA Pt. III 1st Schedule 0.25% Final Tax Software, IT or IT-enabled services by PSEB registered taxpayers 0.25% Final Tax Services/ tech incla services Rendered abroad property outside Pakistan 1% Final Tax Royalty/ commission/ franchise fees received by a resident company from a foreign entity for use of intellectual property outside Pakistan 1% OR/ Optional Rent OF IMMOVABLE PROPERTY Sec 155, Div. V Pt. III 1st Sch. Company 15% Individual & AOP Manual Rent (Rs.) From To Up to 300,000 Tax Note Rates to be increased by 100% for Non-filers Note Rates to be increased by 100% for Non-filers PRZES AND WINNINGS Sec 156, Div. V IV III 1st Schedule								Minimum
EXPORTS Sec 154 Div. IV Pt. III 1st Sch, Cl. 47C Pt. IV 2nd Schedule Realization of export proceeds Goods sold per inland back-to-back LC Export of goods by units in EPZ Payments under DTRE Rules to indirect exporters by direct exporters Cooking oil vegetable ghee exported to Afghanistan, if tax u/s 148 is paid 1% Final Tax EXPORT OF SERVICES Sec 154A IVA Pt. III 1st Schedule Software, IT or IT-enabled services by PSEB registered taxpayers 0.25% Final Tax Software, IT or IT-enabled services by PSEB registered taxpayers 0.25% Final Tax Software, IT or IT-enabled services by PSEB registered taxpayers 0.25% Final Tax Services/ tech- ical services Exported from Pakistan foreign entity for use of intellectual property outside Pakistan Construction contracts executed outside Pakistan 1% OR/ Optional Advance Tax RENT OF IMMOVABLE PROPERTY Sec 155, Div. V PL III 1st AOP Solo,000 NiL 300,001 Tax (b00,000 Advance Tax Individual & AOP Annual Rent (Rs.) From To Up to 300,000 Tax Rs.155K + 10% of rent above Rs.600K Above 2,000,000 Rs.15K + 10% of rent above Rs.2M Advance Tax			Jonspe	150115				Тах
Realization of export proceeds Image: Solution of export proceeds Goods sold per inland back-to-back LC 1% Export of goods by units in EPZ 1% Payments under DTRE Rules to indirect exporters by direct exporters 0% Cooking oil/ vegetable ghee exported to Afghanistan, if tax u/s 148 is paid 0% EXPORT OF SERVICES Sec 154A IVA Pt. III 1 st Schedule Software, IT or IT-enabled services by PSEB registered taxpayers 0.25% Services/ tech Rendered abroad nical services is Exported from Pakistan Royalty/ commission/ franchise fees received by a resident company from a foreign entity for use of intellectual property outside Pakistan 1% Construction contracts executed outside Pakistan 1% Rent OF IMMOVABLE PROPERTY Sec 155, Div. V Pt. III 1 st Sch. Company 15% Individual & AOP 600,001 2,000,000 Rs.15K + 10% of rent above Rs.600K Rs.15K + 25% of rent above Rs.600K Above 2,000,000 Rs.15K + 25% of rent above Rs.20M Note Rates to be increased by 100% for Non-filers PRIZES AND WINNINGS Sec 156, Div. VI Pt. III 1 st Schedule	EVPOPTS		154 D		t Cab	CI 470	D4 11/ 2 ⁰	d Cabadula
EXPORT OF SERVICES Sec 154A IVA Pt. III 1st Schedule Software, IT or IT-enabled services by PSEB registered taxpayers 0.25% Services/ tech- incal services Rendered abroad Exported from Pakistan 0.25% Royalty/ commission/ franchise fees received by a resident company from a foreign entity for use of intellectual property outside Pakistan 1% Construction contracts executed outside Pakistan 1% Rent OF IMMOVABLE PROPERTY Sec 155, Div. V Pt. III 1st Sch. Company 15% Individual & AOP Annual Rent (Rs.) From To Up to 300,000 Tax Strick + 10% of rent above Rs.600K Rs.15K + 10% of rent above Rs.20M Note Rates to be increased by 100% for Non-filers PRIZES AND WINNINGS Sec 156, Div. V IV I. III 1st Schedule	Export of go Payments u indirect exp Cooking oil	oods under orter / veg	by unit r DTRE rs by di etable	ts in EPZ Rules to rect exporter	rs	1	%	Final Tax
Software, IT or IT-enabled services by PSEB registered taxpayers 0.25% Final Tax subject to specified conditions Software, IT or IT-enabled services by PSEB registered taxpayers 0.25% Final Tax subject to specified conditions Sorvices/ tech Royalty/ commission/ franchise fees received by a resident company from a foreign entity for use of intellectual property outside Pakistan 1% OR/ Optional Construction contracts executed outside Pakistan 1% OR/ Optional Foreign indenting commission 1% Advance Tax RENT OF IMMOVABLE PROPERTY Sec 155, Div. V Pt. III 1 st Sch. Advance Company 15% Advance Individual & AOP Annual Rent (Rs.) 100,001 600,000 Tax Rs.155% of rent exceeding Rs.300K Above 2,000,000 Rs.155K + 25% of rent above Rs.20M Note Rates to be increased by 100% for Non-filers PRIZES AND WINNINGS Sec 156, Div. VI Pt. III 1 st Schedule		lan, i				0	%	Exempt
Services/ tech- nical services Rendered abroad Exported from Pakistan Royatty/ commission / franchise fees received by a resident company from a foreign entity for use of intellectual property outside Pakistan 1% Subject to specified conditions OR/ Optional Construction contracts executed outside Pakistan 1% Advance Tax ReNT OF IMMOVABLE PROPERTY Sec 155, Div. V Pt. III 1 st Sch. Company 15% Individual & AOP Annual Rent (Rs.) From To Up to 300,000 Tax Nu Up to 300,000 Advance Tax Move 2,000,000 Rs.15K + 10% of rent above Rs.600K Above 2,000,000 Rs.15K + 10% of rent above Rs.20M Advance Tax Note Rates to be increased by 100% for Non-filers PRIZES AND WINNINGS Sec 156, Div. V Pt. III 1 st Schedule				s 148 is paid	t			
Company 15% Annual Rent (Rs.) Tax Individual & AOP From To NIL 300,001 600,000 NIL Advance 300,001 600,000 Rs.15K + 10% of rent above Rs.600K Above 2,000,000 Rs.155K + 25% of rent above Rs.2M Note Rates to be increased by 100% for Non-filers PRIZES AND WINNINGS Sec 156, Div. VI Pt. III 1 st Schedule	PSEB regis	T or I tered	RVICE T-enab	's 148 is paid ES Sec 154, bled services yers	d A IVA 5 by	Pt. III 1 ^s	^t Schedu	le
Annual Rent (Rs.) Tax From To Tax Up to 300,000 NIL 300,001 600,000 300,001 600,000 5% of rent exceeding Rs.300K Advance 600,001 2,000,000 Rs.15K + 10% of rent above Rs.600K Above 2,000,000 Note Rates to be increased by 100% for Non-filers PRIZES AND WINNINGS Sc 156, Div. VI Pt. III 1 st Schedule	PSEB regis Services/ te nical service Royalty/ con received by foreign entiti property ou Constructio outside Pak	F or I tered ech- es mmis a re ty for tside n con kistar	ERVICE T-enab taxpa Export ssion/fi sident ruse of Pakist ntracts	s 148 is paid s 148 is paid s 154, s 154,	d A <i>IVA</i> s by id istan s	<i>Pt. III 1</i> ^s 0.2	^t Schedu 5%	le Final Tax, subject to specified conditions OR/ Optional Advance
From To Tax Up to 300,000 NIL Advance 300,001 600,000 5% of rent 600,001 2,000,000 Rs.15K + 10% of Above 2,000,000 Rs.15K + 25% of Note Rates to be increased by 100% for Non-filers PRIZES AND WINNINGS Sec 156, Div. VI Pt. III 1 st Schedule	PSEB regis Services/ te nical service Royalty/ cor received by foreign entii property ou Constructio outside Pak Foreign ind	F or I terectech- es mmistratech- ty for tside n con kistar entin	ERVICE T-enab d taxpa Expor ssion/fi sident r use of Pakist ntracts	s 148 is paid s 148 is paid s 158 is sec 154, bled services yers ndered abroa ted from Paki ranchise fee company fro intellectual an executed mission	d by d stan s m a	<i>Pt. III 1</i> ^s 0.2 1	⁴ Schedu 5% %	Final Tax subject to specified conditions OR/ Optional Advance Tax
Individual & AOP 300,001 600,000 exceeding Rs.300K exceeding Rs.300K Tax & AOP 600,001 2,000,000 Rs.15K + 10% of rent above Rs.600K Tax Above 2,000,000 Rs.15K + 10% of rent above Rs.600K Rs.15K + 25% of rent above Rs.2M Tax Note Rates to be increased by 100% for Non-filers PRIZES AND WINNINGS Sec 156, Div. VI Pt. III 1 st Schedule	PSEB regis Services/ te nical service Royalty/ cor received by foreign entii property ou Constructio outside Pak Foreign ind	F or I terectech- es mmistratech- ty for tside n con kistar entin	ERVICE T-enab d taxpa Expor ssion/fi sident r use of Pakist ntracts	s 148 is paid s 148 is paid s 150 is a services yers ndered abroa ted from Paki ranchise fee company fro intellectual an executed mission E PROPER	d a IVA by d stan s m a	<i>Pt. III 1</i> ^s 0.2 1	⁴ Schedu 5% %	Final Tax subject to specified conditions OR/ Optional Advance Tax
Above 2,000,000 Rs.155K + 25% of rent above Rs.2M Note Rates to be increased by 100% for Non-filers PRIZES AND WINNINGS Sec 156, Div. VI Pt. III 1 st Schedule	PSEB regis Services/ te nical service Royalty/ cor received by foreign entii property ou Constructio outside Pak Foreign ind	F or I attered ech- es mmission tside n coor kistar entin	ERVICE T-enab d taxpa Export ssion/ fi sident r use of Pakist ntracts n og comr DVABL	s 148 is paid s 148 is paid s 148 is paid s 148 is paid s 154 s 154 s 154 s 155 s 148 is paid s 154 s 154 s 155 s 148 is paid s 154 s 154 s 155 s 166 s 156 s 166 s 156 s 166 s 156 s 166 s 156 s 1	d A IVA is by d sstan s m a TY s	Pt. III 1 ^s 0.2 1 Sec 155, Tax NIL	^f Schedu 5% % Div. V Pt	Ie Final Tax subject to specified conditions OR/ Optional Advance Tax
PRIZES AND WINNINGS Sec 156, Div. VI Pt. III 1st Schedule	PSEB regis Services/ te nical services/ te Royalty/ cor received by foreign entii property ou Constructio outside Pak Foreign ind RENT OF I Company	T or I aterece ech- es mmisic r a ree ty for tside n cou kistar entin	Pakist ntracts Pakist ntracts ng comr OVABL	s 148 is paid s 148 is paid sevices yers ndered abroa ted from Paki ranchise fee company free company free company free company free company free company free ranchise free company free scompany free E PROPER 159 Rent (Rs.) To 300,000 600,000	d A IVA is by d d stan s m a TY S %	Pt. III 1 ⁵ 0.2 1 Sec 155, Tax NIL 5% of re eding R 15K + 1	* Schedu 5% % Div. V Pt s.300K 0% of	Ie Final Tax subject to specified conditions OR/ Optional Advance Tax III 1 st Sch.
PRIZES AND WINNINGS Sec 156, Div. VI Pt. III 1 st Schedule	PSEB regis Services/ te nical services/ te Royalty/ coi received by foreign entit property ou Constructio outside Pak Foreign ind RENT OF I Company	T or I or I terecochecker escherechecker r a reety for tside n coor kistar entin MMC	ERVICE T-enata d taxpa Export ssident use of Pakist or g comm DVABL Innual Trom Up to 00,001	s 148 is paid s 148	d A IVA is by d stan s mm a TY S % excee Rs. rent t Rs. rent	Pt. III 1 ^s 0.2 1 Sec 155, Tax NIL 5% of re eding R 15K + 1 above R 155K + 2 : above 1	* Schedu 5% % Div. V Pe 5% of s.600K 5% of Rs.2M	Ie Final Tax, subject to specified conditions OR/ Optional Advance Tax III 1 st Sch.
	PSEB regis Services/ te nical services/ te nical services/ te Royalty/ con received by foreign entiting property ou Constructio outside Pake Foreign ind RENT OF I Company Individual & AOP	T or I or I tereco ach- es mmissive a reety for tsidee n cool distar entin MMC A F 300 600 4 es to	ERVICE T-enata d taxpa Export sident r use of Pakist ntracts n pg comm Up to 0,001 0,001 0,001 be inc	s 148 is paid s 148	d A IVA by d d stan s m a m a FY S excee Rs. rent : Rs.' rent Rs.'	Pt. III 1 ^s 0.2 1 Sec 155, Tax NIL 5% of re eding R 15K + 1 above R 155K + 2 above I for Non-	* Schedu 5% % Div. V Pe s.300K 0% of s.600K 25% of Rs.2M filers	Ile Final Tax, subject to specified conditions OR/ Optional Advance Tax III 1 st Sch. Advance Tax

On a prize bond or crossword puzzle	15%	30%	
Raffle, lottery, winning quiz & prizes on sales promotion schemes.	20%	40%	Final Tax
PETROLEUM PRODUCTS Sec 156A,	Div. VIA I	Pt. III 1 st S	Schedule
Commission amount / discount allowed			

Tariq Abdul Ghani Maqbool & Co. Chartered Accountants



			1			
	Activ	ity		Tax Filer	Rate Non- Filer	Nature of Tax
TAX ON MOT	OR VE	HICLES Sec	231E	1	Pt. IV 1 st	Schedule
Purchase/ reg Electric Vehicl				Various 3%	%eq	
Transfer of rec			>	Various	Increased by 200%	Advance
Sale/ transfer	of EV v	aluing Rs.5M	>	Rs.20K	by	Тах
Sale of vehicle				Various		
Leasing to a n				N/A	4%	
		MMISSION S	Sec 2			^t Schedule
Advertising ag		ission <rs.0.5< td=""><td>M na</td><td>10% 8%</td><td>20% 16%</td><td>Minimum</td></rs.0.5<>	M na	10% 8%	20% 16%	Minimum
Others			npu	12%	24%	Тах
TAX ON MOT	OR VE	HICLES Sec	234.	Div. VII &	& III Pt. I\	/ 1 st Schedu
Goods Transp				Rs.2.5/		
laden weight Goods Transp	ort Ver	nicle Laden we	eiaht	Kg	d by	
8,120Kg > after	10 yrs.	of registration	-	Rs.1.2K	00%	Advance Tax
Passenger tra hire / Based on				Various	Increased I 100%	
Motor vehicle				Various	-	
COMMERCIA	L, IND	USTRIAL ELE	CTR		ONSUM	ERS
Sec 235, Div. I Gross Month						
From		Tax Not a Specified			For C Nature	of Advance
Up to Rs. 5	500	N			Tax	Tax
Rs. 501 Rs.	20,000					Taxpayers
				,950 + above	Annua Bill (Rs	
Above Rs. 20	0,000	Consumer		0,000	Up to	Minimum
				50 + 5%	360K Above	
		Consumer ov	/er Rs	s.20,000	360K	Tax
				Tax		Nature of
	Activ	ity		Filer	Non- Filer	Тах
DOMESTIC E	LECTR	RICITY CONSU	JME	RSI S235		Pt. IV 1 st Sc
Monthly bill up	to Rs.	25,000		0	%	Advance
Monthly bill ex	ceeds	Rs. 25,000		7.5	5%	Тах
TELEPHONE			iv. V I			
Landline bills e Internet & Mot				10 15		Advance Tax
SALE BY AU Sale by public		Property/ good		10%	20%	
auction/ tende	r Imm	noveable Prope	erty	5%	10%	Advance Tax
Lease of collection right		e or Other levi Toll	es	10%	20%	Final Tax
SALE/ TRANS Sec 236C, Div.				MOVABL	E PROF	PERTY
By NRPs whe	re the p		red	2	%	Final Tax (
via FCVA or N		uired in same	vear	2%	4%	lieu of CGT Min. Tax
All other cases		nheritance/ Gi			olicable	N/A
		Other cases				
				2%	4%	Adv. Tax
Per episode ta TV drama seri	ax on fo ial	preign-produce		S236CA,		
Per episode ta TV drama seri Tax on foreigr	ax on fo ial n-produ	preign-produce		S236CA,	<i>Div. XA I</i> Rs. 2M	Pt. IV 1 st Sch Minimum
Per episode ta TV drama seri Tax on foreign episode TV pla Per second ta	ax on fo ial n-produ ay x on ac	oreign-produce ced single- dvertisement		<i>S236CA,</i> Rs. 1M	<i>Div. XA I</i> Rs. 2M Rs. 6M Rs.	Pt. IV 1 st Sch
Per episode ta TV drama seri Tax on foreign episode TV pla	ax on fo ial n-produ ay x on ac	oreign-produce ced single- dvertisement		S <i>236CA,</i> Rs. 1M Rs. 3M	<i>Div. XA I</i> Rs. 2M Rs. 6M	Pt. IV 1 st Sch Minimum
Per episode ta TV drama seri Tax on foreigr episode TV pli Per second ta starring foreigr TAX ON SALI	ax on fo ial h-produ ay x on ac n actor ES TO	oreign-produce ced single- dvertisement DISTRIBUTO	rd RS, I	S236CA, . Rs. 1M Rs. 3M Rs. 0.1M DEALER	<i>Div. XA I</i> Rs. 2M Rs. 6M Rs. 0.2M S &	Pt. IV 1 st Sch Minimum Tax
Per episode ta TV drama seri Tax on foreign episode TV pla Per second ta starring foreign TAX ON SALI WHOLESALE	ax on fo ial -produ ay x on ac n actor ES TO ES TO SRS BY	oreign-produce ced single- dvertisement DISTRIBUTO MANUFACTI 36G, Div. XIV F	RS, I	S236CA, . Rs. 1M Rs. 3M Rs. 0.1M DEALER RS & CC	Div. XA I Rs. 2M Rs. 6M Rs. 0.2M S & MMERC	Pt. IV 1 st Sch Minimum Tax
Per episode ta TV drama seri Tax on foreigr episode TV pic Per second ta starring foreign TAX ON SALI WHOLESALE IMPORTERS	ax on fo ial -produ ay x on ac n actor ES TO ES TO ES SO Sec 2	ced single- dvertisement DISTRIBUTO MANUFACTU 36G, Div. XIV F 2 I. Tax S.	RS, I UREI <i>Pt. IV</i> Tax	S236CA, Rs. 1M Rs. 3M Rs. 3M Rs. 0.1M DEALER RS & CO 1 st Sched 0.2	Div. XA I Rs. 2M Rs. 6M Rs. 0.2M S & MMERC dule 5%	Pt. IV 1 st Sch Minimum Tax
Per episode ta TV drama seri Tax on foreign episode TV pla Per second ta starring foreign TAX ON SALI WHOLESALE	ax on fo ial -produ ay x on ac n actor ES TO ES TO SRS BY	ced single- dvertisement DISTRIBUTO 36G, Div. XIV F MANUFACTO 36G, Div. XIV F I. Tax S. I. Tax	RS, I UREI Pt. IV Tax X	S236CA, Rs. 1M Rs. 3M Rs. 3M Rs. 0.1M DEALER RS & CO 1 st Sched 0.2 0.1	Div. XA I Rs. 2M Rs. 6M Rs. 0.2M S & S & DMMERC dule 5% 7%	Pt. IV 1 st Sch Minimum Tax
Per episode ta TV drama seri Tax on foreign episode TV pl. Per second ta starring foreign TAX ON SALI WHOLESALE MIMPORTERS Fertilizers Pharmaceutic	ax on fo ial h-produ ay x on actor ES TO RS BY Sec 2 Sec 3 Sec 3 S	ced single- ced single- dvertisement DISTRIBUTO MANUFACTI 366, Div. XIV F 1. Tax S. 1. Tax S. 5 4 5 5 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5	RS, I UREI Pt. IV Tax X X	S236CA, Rs. 1M Rs. 3M Rs. 3M Rs. 0.1M DEALER RS & CO 1 st Sched 0.2 0.1	Div. XA I Rs. 2M Rs. 6M Rs. 0.2M S & MMERC dule 5%	Pt. IV 1 st Sch Minimum Tax
Per episode ta TV drama seri Tax on foreign episode TV pl Per second ta starring foreign TAX ON SALI WHOLESALE IMPORTERS Fertilizers Pharmaceutica feed Edible of	ax on fo ial h-produ ay x on actor ES TO ES TO ES TO SRS BY Sec 2 U Sec 2 als Po als Po bil & gho	ced single- ced single- dvertisement DISTRIBUTO (MANUFACT) (MANUFA	RS, I UREI Pt. IV Tax X X	S236CA, Rs. 1M Rs. 3M Rs. 3M Rs. 0.1M DEALER RS & CO 1 st Sched 0.2 0.1	Div. XA I Rs. 2M Rs. 6M Rs. 0.2M S & S & DMMERC dule 5% 7%	Pt. IV 1 st Sch Minimum Tax
Per episode ta TV drama seri Tax on foreigr episode TV pl. Per second ta starring foreigr TAX ON SALL WHOLESALE WHOLESALE Fertilizers Pharmaceutic feed Edible c Tyres Varnis Cosmetics IT	ax on fc ial h-produ ay x on ac n actor ES TO RS BY Sec 2 als Po bil & gho hes C equipn	ced single- dvertisement ISTRIBUTO MANUFACT 366, D/V. X/V A 1. Tax 1. Tax 5. X 1. Tax 5. X 5. X 1. Tax 5. X 5. X 5. X 5. X 5. X 5. X 5. X 5. X	RS, I UREI Pt. IV Tax X X S ics	S236CA, Rs. 1M Rs. 3M Rs. 3M Rs. 0.1M DEALER RS & CO 1 st Sched 0.2 0.1	Div. XA I Rs. 2M Rs. 6M Rs. 0.2M S & S & DMMERC dule 5% 7%	Pt. IV 1 st Sch Minimum Tax
Per episode ta TV drama seri Tax on foreigre episode TV pl. Per second ta starring foreigr TAX ON SALL WHOLESALE IMPORTERS Fertilizers Pharmaceutic feed Edible c Tyres Varnisis Cosmetics IT Sugar Cemer	ax on for ial h-produ ay x on actor ES TO ES TO	ced single- ced single- dvertisement DISTRIBUTO (366, Div. XIV A 1. Tax S. 1. Tax s. 1. Tax s. 1. Tax s. 1. Tax s. 1. Tax s. 1. Tax s. 1	RS, I RS, I UREI Pt. IV Tax X X S I ics ics	S236CA, Rs. 1M Rs. 3M Rs. 3M Rs. 0.1M DEALER RS & CO 1 st Sched 0.2 0.1 1.4	Div. XA I Rs. 2M Rs. 6M Rs. 0.2M S & DMMERC dule 5% 7% 4%	Pt. IV 1 st Sch Minimum Tax
Per episode ta TV drama seri Tax on foreigr episode TV pl: Per second ta starring foreigr TAX ON SALL IMPORTERS Fertilizers Pharmaceutic feed Edible c Tyres Varnisi Cosmetics IT Sugar Cemer Motorcycles f	ax on for ial h-produ ay x on actor ES TO ERS BY Sec 2 ILV Sec 2 ILV Bals Po bil & gho hes C equipn tt Iron Pesticio	vertisement DISTRIBUTO MANUFACTI 36G, Div. XIV P 1. Tax S. 1.	RS, I RS, I UREI Pt. IV Tax X X X S I ics ics S I	5236CA, . Rs. 1M Rs. 3M Rs. 0.1M DEALER T st Schee 0.2 0.1 1.4	Div. XA I Rs. 2M Rs. 6M Rs. 0.2M S & DMMERC dule 5% 7% 4%	Pt. IV 1 st Sch Minimum Tax
Per episode ta TV drama seri Tax on foreign episode TV pl. Per second ta starring foreign TAX ON SALL IMPORTERS Fertilizers Pharmaceutica feed Edible of Tyres Varnisi Cosmetics IT Sugar Cemer Motorcycles I Glass Textile TAX ON SALL	ax on fc ial -produ ay x on ac n actor ES TO SRS BY Sec 2 als Po bes C equipn t Iron Pesticic Bever ES TO	ced single- tvertisement DISTRIBUTO MANUFACT 36G, Div. XIV P 1. Tax S. 1. Tax S	RS, I UREI <i>Pt. IV</i> Tax X X S i icts S i icts S i oam	S236CA, Rs. 1M Rs. 3M Rs. 3M Rs. 0.1M DEALER RS & CO 1 ^{ef} Schee 0.2 0.1 0.1%	Div. XA I Rs. 2M Rs. 6M Rs. 0.2M S & MMERC 5% 7% 4% 0.2%	Pt. IV 1st Sch Minimum Tax CIAL Advance Tax
Per episode ta TV drama seri Tax on foreigr episode TV pl. Per second ta starring foreigr TAX ON SALL WHOLESALE MIMPORTERS Pharmaceutic feed Edible o Cosmetics IT Sugar Cemer Motorcycles f Glass Textile TAX ON SALL MANUFACTU	ax on fc ial -produ ay x on actor ES TO ES TO ES TO Sec 2 LV of als Po equipn hes C equipn Pesticic Bever ES TO RERS	Avertisement DISTRIBUTO MANUFACTI 366, Div. XIV F 1. Tax S. 1. Tax S. 1. Tax S. 4. Tax S. 4. Tax S. 5. X. 4. Tax S. 5. X. 5. X. 5	RS, I UREI 27. IV Tax X X S I ics ics ics ics S WH DRS,	5236CA, Rs. 1M Rs. 3M Rs. 3M Rs. 0.1M DEALER 0.2 0.1 1.4 0.1%	Div. XA / Rs. 2M Rs. 6M Rs. 6M Rs. 0.2M S & MMREC 5% 7% 4% 0.2% ULERS B RS, WHC	PL IV 1 st Sch Minimum Tax CIAL Advance Tax
Per episode ta TV drama seri Tax on foreigr episode TV pl. Per second ta starring foreigr TAX ON SALL IMPORTERS Fertilizers Pharmaceutic feed Edible o Tyres Varnisl Cosmetics IT Sugar Cemer Motorcycles f Glass Textile TAX ON SALL MANUFACTU & COMMERC	ax on fc h-produ ay x on ac actor ES TO ES TO	ced single- tvertisement DISTRIBUTO MANUFACTI <i>36G, Div. XIV P</i> <u>1. Tax S.</u> <u>1. Tax S.</u> <u>1. Tax S.</u> <u>2. 1. Tax S.</u> <i>4. steel produce</i> <i>4. steel produce</i> <i>5. postributo</i> <i>7. stributo</i> <i>8. steel produce</i> <i>8. steel produce</i> <i>8. steel produce</i> <i>8. steel produce</i> <i>9. steel produce</i> <i>1. steel produce <i>1. steel p</i></i>	RS, I UREI Pt. IV Tax X X Si cts Si coam	5236CA, Rs. 1M Rs. 3M Rs. 3M Rs. 0.1M DEALER 0.2 0.1 1.4 0.1%	Div. XA / Rs. 2M Rs. 6M Rs. 6M Rs. 0.2M S & MMREC 5% 7% 4% 0.2% ULERS B RS, WHC	PL IV 1 st Sch Minimum Tax CIAL Advance Tax
Per episode ta TV drama seri Tax on foreigr episode TV pl. Per second ta starring foreigr TAX ON SALL IMPORTERS Pharmaceutic feed Jetible c Cosmetics IT Sugar Cemer Motorcycles F Glass Textile TAX ON SALL MANUFACTU & COMMERC Pharmaceutic feed Edible c	Ax on fc lal prorotu ay x on actor ES TO ES TO ES TO ES TO ES TO At las bever ES TO Pesticic Bever ES TO Pesticic Bever ES TO Statas Particional Statas Bever ES TO Bever ES TO Statas Bever ES TO Bever ES TO ES	ced single- dvertisement DISTRIBUTO MANUFACTI 36G, Div. XIV P 1. Tax S. 1. Tax S. Vertisement I. Tax S. Vertisement S. J. Tax S. Nutry & animal ee Auto-parts en Auto-parts sele product Lise Cigarettes ages Paint F RETAILERS & PORTRES S PORTRES S	RS, I UREI Pt. IV Tax X X Si cts Si coam	5236CA, Rs. 1M Rs. 3M Rs. 3M Rs. 0.1M DEALER 0.2 0.1 1.4 0.1%	Div. XA / Rs. 2M Rs. 6M Rs. 6M Rs. 0.2M S & MMREC 5% 7% 4% 0.2% ULERS B RS, WHC	PL IV 1 st Sch Minimum Tax CIAL Advance Tax
Per episode ta TV drama seri Tax on foreigr episode TV pl: Per second ta starring foreigr TAX ON SALL IMPORTERS Fertilizers Pharmaceutic feed Edible o Tyres Varnisl Cosmetics T MANUFACTU MANUFACTU Pharmaceutic feed Edible o Tyres Varnisl Cosmetics T	Ax on fcc lal p-produ ay x on actor RS BY Sec 2: LV sec	Avertisement dvertisement dvertisement DISTRIBUTO MANUFACTI 36G, Div. XIV P 1. Tax S. 1. Tax	RS, I UREL UREL X X S S S S S S S S S S S S S S S S S	5236CA, Rs. 1M Rs. 3M Rs. 3M Rs. 0.1M DEALER 0.2 0.1 1.4 0.1%	Div. XA / Rs. 2M Rs. 6M Rs. 6M Rs. 0.2M S & MMREC 5% 7% 4% 0.2% ULERS B RS, WHC	PL IV 1st Sch Minimum Tax CIAL Advance Tax Y SUESALER 1st Schedur Advance
Per episode ta TV drama seri Tax on foreigr episode TV pl. Per second ta starring foreigr TAX ON SALL IMPORTERS Pharmaceutica feed Edible c Tyres Varnisi Cosmetics IT Sugar Cemer Pharmaceutica feed Edible c TAX ON SALL MANUFACTU & COMMERC Pharmaceutica feed Edible c Tyres Varnisi Cosmetics IT Sugar Cemer	Ax on fcc variables of the second sec	Avertisement divertisement divertisement divertisement DISTRIBUTO (MANUFACTI 36G, Div. XIV P 1. Tax 5. Contemport 1. Tax 5. Contemport 1. Tax 5. Contemport 1. Tax 5. Contemport 5. Contem	RS, IL UREL 7. IV Tax X X S ics ics ics B RS, ics ics ics ics ics	S236CA, Rs. 1M Rs. 3M Rs. 3M Rs. 0.1M DEALER C0.2 0.7 1.4 0.1%	Div. XA / Rs. 2M Rs. 6M Rs. 0.2M S & MMERC 5% 5% 7% 4% 0.2% 0.2% 0.2%	PL IV 1st Sch Minimum Tax CIAL Advance Tax Y LESALER (1st Schedu
Per episode ta <u>TV drama seri</u> Tax on foreigr <u>episode TV pl</u> . Per second ta starring foreigr TAX ON SALI MHOLESALE IMPORTERS Pharmaceutic feed Edible o Tyres Varnisl Cosmetics T MAUFACTU MAUFACTU Pharmaceutic feed Edible o Tyres Varnisl COSMERCE	Ax on fcc lal -produ ay X on actor ES TO IRS BY Sec 2 ILV Sec 2 ILV S S S S S S S S S S S S S S S S S S S	vertisement vertisement vertisement vertisement vertisement MANUFACT 366, Div. XVP al. Tax L. Tax L. Tax b. L. Tax b. L. Tax c. L. Tax c. L. Tax c. L. Tax b. L. Tax c. L.	RS, II UREI UREI 2t. // Tax X X X S I ics ics ics S I ics ics i I I I I I I I I I I I I I I I I I I	S236CA, Rs. 1M Rs. 3M Rs. 3M Rs. 0.1M DEALER C0.2 0.7 1.4 0.1%	Div. XA / Rs. 2M Rs. 6M Rs. 0.2M S & MMERC 5% 5% 7% 4% 0.2% 0.2% 0.2%	PL IV 1st Sch Minimum Tax CIAL Advance Tax Y SUESALER 1st Schedur Advance
Per episode ta TV drama seri Tax on foreigr episode TV pl. Per second ta starring foreigr TAX ON SALL WHOLESALE WHOLESALE Pharmaceutici feed Edible o Tyres Varnisi Cosmetics IT Sugar Cemer Motorcycles F Glass Textile TAX ON SALL MANUFACTU & COMMERC Chible o Tyres Varnisi Cosmetics F	Ax on fcc lal p-produ ay X on actor ES TO IRS BY As a construction IS Sec 2. Internet Sec 2. I	A steel produces of a steel produce of a steel produce of the steel and the steel produce of the steel and the steel of the steel and the stee	RS, LUREL UREL Pt. IV Tax X X X S Goam S Coam S Coam	5236CA, Rs. 1M Rs. 3M Rs. 3M Rs. 0.1M DEALER CO.2 0.1 1.4 0.1% 0.1%	Div. XA / Rs. 2M Rs. 6M Rs. 0.2M S & MMERC 5% 5% 7% 4% 0.2% 0.2% 0.2%	PL IV 1st Sch Minimum Tax CIAL Advance Tax Y CLESALER 1st Schedur Advance
Per episode ta TV drama seri Tax on foreign episode TV pl. Per second ta starring foreign TAX ON SALL IMPORTERS Fertilizers Pharmaceutic feed Edible of Tyres Varnisi Cosmetics T Sugar Cemer Motorcycles f Glass Textile TAX ON SALL MANUFACTU Pharmaceutic feed Edible of Tyres Varnisi Cosmetics T Sugar Cemer Motorcycles f Glass Textile Plarmaceutics T Sugar Cemer Motorcycles T Sugar Cemer	Ax on fcc variables of the second sec	Auto-parts Auto-p	RS, IL UREL 27. // Tax X X X X X X X X X X X X X X X X X X X	5236CA, Rs. 1M Rs. 3M Rs. 3M Rs. 0.1M DEALER CO.2 0.1 1.4 0.1% 0.1%	Div. XA / Rs. 2M Rs. 6M Rs. 0.2M S & MMERC 5% 5% 7% 4% 0.2% 0.2% 0.2%	PL IV 1st Sch Minimum Tax CIAL Advance Tax Y CLESALER 1st Schedur Advance
Per episode ta TV drama seri Tax on foreigr episode TV pl. Per second ta starring foreigr TAX ON SALL IMPORTERS Pharmaceutica feed Edible c Tyres Varnisi Cosmetics IT Sugar Cemer Motorcycles F Glass Textile TAX ON SALL MANUFACTU & COMMERC Pharmaceutica feed Edible c Tyres Varnisi Cosmetics IT Sugar Cemer Motorcycles F Glass Textile Pharmaceutics T Sugar Cemer Motorcycles F Glass Textile PURCHASE C PURCHASE C	Ax on fcc lal produ ay ay ay ay ay ay ay ay ay ay ay ay ay a	Auto-parts Auto-p	RS, IL UREL 27. // Tax X X X X X X X X X X X X X X X X X X X	5236CA, Rs. 1M Rs. 3M Rs. 3M Rs. 0.1M DEALER CO.2 0.1 1.4 0.1% 0.1%	Div. XA / Rs. 2M Rs. 6M Rs. 6M S & S & S & Could Could S & Could S & Could Could S & Could	PL IV 1st Sch Minimum Tax CIAL Advance Tax Y CLESALER 1st Schedur Advance
Per episode ta TV drama seri Tax on foreign episode TV pl. Per second ta starring foreign TAX ON SALL IMPORTERS Fertilizers Pharmaceutic feed Edible of Tyres Varnisi Cosmetics T Sugar Cemer Motorcycles f Glass Textile TAX ON SALL MANUFACTU Pharmaceutic feed Edible of Tyres Varnisi Cosmetics T Sugar Cemer Motorcycles f Glass Textile PurchASE (Sec 236K, Div.	Ax on fcc ax on	Anterina and a second s	RS, IL UREL <i>Pt. IV</i> Tax X X Second S	S236CA, Rs. 1M Rs. 3M Rs. 3M Rs. 3M Rs. 0.11M DEALER 0.1% 0.1% 0.1% 0.1% 0.5% RTY 2 ⁴ Not Ap	Div. XA / Rs. 2M Rs. 2M Rs. 6M Rs. 0.2M S & S & MMERC 4//6 5% 7% 4% 0.2%	PL IV 1 st Sch Minimum Tax CIAL Advance Tax Y VLESALER Advance Tax Final Tax
Per episode ta TV drama seri Tax on foreigr episode TV pl. Per second ta starring foreigr TAX ON SALL WHOLESALE IMPORTERS Fertilizers Pharmaceutic feed Edible c Tyres Varnisi Cosmetics T Sugar Cemer Motorcycles f Glass Textile TAX ON SALL MANUFACTU MANUFACTU MANUFACTU Cosmetics T Sugar Cemer Motorcycles f Glass Textile PURCHASE 0 Sec 236K, Div. By NRPs for p FCVA or NRV All other cases	Ax on fcc hprodu ay x on actor STO STO STO STO STO STO STO STO	Antoparties and the second sec	RS, I UREI 7. IV Tax X X S Goam S WHORS, S Goam S WHORS, S S S S S S S S S S S S S S S S S S	S236CA, Rs. 1M Rs. 3M Rs. 3M Rs. 3M Rs. 3M Rs. 4 0.1M DEALER 0.1% 0.1% 0.1% 0.5% 0.5% RTY 2%	Div. XA / Rs. 2M Rs. 2M Rs. 6M Rs. 0.2M S & 5% 7% 4% 0.2% 0.2% 0.2% 0.2% 1%	PL IV 1 st Sch Minimum Tax CIAL Advance Tax Y LESALER Advance Tax Final Tax N/A Adv. Tax
Per episode ta TV drama seri Tax on foreigr episode TV pl. Per second ta starring foreigr TAX ON SALL WHOLESALE IMPORTERS Fertilizers Pharmaceutic feed Edible c Tyres Varnisi Cosmetics T Sugar Cemer Motorcycles f Glass Textile TAX ON SALL MANUFACTU MANUFACTU MANUFACTU Cosmetics T Sugar Cemer Motorcycles f Glass Textile PURCHASE 0 Sec 236K, Div. By NRPs for p FCVA or NRV All other cases	Ax on fcc hprodu ay x on actor STO STO STO STO STO STO STO STO	Antoparties and the second sec	RS, I UREI 7. IV Tax X X S Goam S WHORS, S Goam S WHORS, S S S S S S S S S S S S S S S S S S	S236CA, Rs. 1M Rs. 3M Rs. 3M Rs. 3M Rs. 3M Rs. 4 0.1M DEALER 0.1% 0.1% 0.1% 0.5% 0.5% RTY 2%	Div. XA / Rs. 2M Rs. 2M Rs. 6M Rs. 0.2M S & 5% 7% 4% 0.2% 0.2% 0.2% 0.2% 1%	PL IV 1 st Sch Minimum Tax CIAL Advance Tax Y LESALER Advance Tax Final Tax N/A Adv. Tax
Per episode ta TV drama seri Tax on foreign episode TV pl. Per second ta starring foreign TAX ON SALL IMPORTERS Fertilizers Pharmaceutic feed Edible c Tyres Varnisi Cosmetics IT Sugar Cemer Motorcycles f Glass Textile TAX ON SALL MANUFACTU & COMMERC Tyres Varnisi Cosmetics T Sugar Cemer Motorcycles f Glass Textile Pharmaceutics T Sugar Cemer Motorcycles F Glass Textile PURCHASE 0 Sec 236X, Div All other cases	Ax on fcc ax on	Antiperiod of the second secon	RS, I UREI 7. IV Tax X X S Goam S WHORS, S Goam S WHORS, S S S S S S S S S S S S S S S S S S	S236CA, Rs. 1M Rs. 3M Rs. 3M Rs. 3M Rs. 3M Rs. 4 0.1M DEALER 0.1% 0.1% 0.1% 0.5% 0.5% RTY 2%	Div. XA / Rs. 2M Rs. 2M Rs. 6M Rs. 0.2M S & 5% 7% 4% 0.2% 0.2% 0.2% 0.2% 1%	PL IV 1 st Sch Minimum Tax CIAL Advance Tax Y PLESALER 1 st Schedur Advance Tax Final Tax N/A Adv. Tax DIT CARD
Per episode ta TV drama seri Tax on foreign episode TV pl. Per second ta starring foreign TAX ON SALL IMPORTERS Fertilizers Pharmaceutic feed Edible c Tyres Varnisi Cosmetics IT Sugar Cemer Motorcycles f Glass Textile TAX ON SALL MANUFACTU & COMMERC Tyres Varnisi Cosmetics T Sugar Cemer Motorcycles f Glass Textile Pharmaceutics T Sugar Cemer Motorcycles F Glass Textile PURCHASE 0 Sec 236X, Div All other cases	A AX ON fcC AX AX ON fcC AX AX ON fcC AX AX ON fcC AX	A steel produces ages Paint Electroni & steel produces Cigarettes Cigarette	RS, IL RS, IL VIRE 27. // Tax X X S ics ics i i i I I I I I I I I I I I I I I I	S236CA, Rs. 1M Rs. 3M Rs. 3M Rs. 3M Rs. 0.11M DEALER 0.2 0.1% 0.1% 0.1% 0.1% 0.5% 0.5% RTY 2% E-PAID 0 1%	Div. XA / Rs. 2M Rs. 2M Rs. 6M Rs. 0.2M S & MMERC 5% 7% 0.2% 0.2% 0.2% 0.2% 1% 1% 1% 1% 2% 0.2%	PL IV 1 st Sch Minimum Tax CIAL Advance Tax Y LESALER Advance Tax Final Tax N/A Adv. Tax
Per episode te TV drama seri Tax on foreign episode TV pl. Per second ta starring foreign TAX ON SALL IMPORTERS Fertilizers Pharmaceutici feed Edible oc Tyres Varnisi Cosmetics T Sugar Cemer Motorcycles f Glass Textile TAX ON SALL MANUFACTU MANUFACTU Pharmaceutici feed Edible oc Tyres Varnisi Cosmetics T Sugar Cemer Motorcycles f Glass Textile PLATMACEUTIC Genetics T Sugar Cemer Motorcycles F Glass Textile PURCHASE O Sec 236K, Div. By NRPs for p FCVA or NRV All other cases FOREIGN PA Sec 236Y, Div. On gross amo	Ax on fcc variables of the second sec	Avertisement Vertisement Vertisement DISTRIBUTO MANUFACTI 36G, Div. XIV P 1. Tax S. 1. Tax S	RS, II RS, II RS, II RS, IV RS, I RS, IV RS,	S236CA, Rs. 1M Rs. 3M Rs. 3M Rs. 0.1M Rs. 3M Rs. 0.1M DEALER 0.2 0.1% 0.1% 0.1% 0.1% 0.5% 0.5% RTY 2% E-PAID 0 1% Non-resid	Div. XA / Rs. 2M Rs. 2M Rs. 6M Rs. 0.2M S & OMMERC 5% 7% 0.2% 0.2% 0.2% 0.2% 0.2% 1% 1% 1% 1% 1% 0.2% 0.2% 0.2% 0.2% 0.2% 0.2% 0.2% 0.2	PL IV 1 st Sch Minimum Tax CIAL Advance Tax Y VLESALER (1 st Schedu Advance Tax Final Tax N/A Adv. Tax
Per episode ta TV drama seri Tax on foreigr episode TV pl. Per second ta starring foreigr Per second ta starring foreigr TAX ON SALL MHORTERS Fertilizers Pharmaceutic feed Edible oc Tyres Varnis Cosmetics IT Sugar Cemer Motorcycles f Glass Textile TAX ON SALL MANUFACTU MANUFACTU MANUFACTU Gelass Textile PLATA Sec 236K, Div. By NRPs for p FCVA or NRV All other cases FOREIGN PA Sec 236K, Div. On gross amo	Ax on fcc variables of the second sec	A steel produce A stee	RS, II RS, II RS, IV RI RS, IV Tax XX XX XX XX XX XX XX XX XX XX XX XX XX	S236CA, Rs. 1M Rs. 1M Rs. 3M Rs. 3M Rs. 0.11M DEALER RS & CO 1 st Schee 0.2 0.1 1.4 0.1% OLESA DEALER 36H, Div. 0.5% COLESA DEALER 36H, Div. 0.5% COLESA DEALER 36H, Div. 0.5% COLESA DEALER 36H, Div.	Div. XA / Rs. 2M Rs. 2M Rs. 6M Rs. 0.2M S & OMMERC dule 5% 7% 4% 0.2% 0.2% 0.2% 1% 1% 1% 1% 1% 2% 0.2% 0.2% 0.2% 0.2% 0.2% 0.2% 0.2%	PL IV 1 st Sch Minimum Tax CIAL Advance Tax Y VLESALER (1 st Schedu Advance Tax Final Tax N/A Adv. Tax
Per episode ta TV drama seri Tax on foreigr episode TV pl. Per second ta starring foreigr Per second ta starring foreigr Per second ta starring foreigr Harmaceutica feed Edible c Tyres Varnisi Cosmetics IT Sugar Cemer Motorcycles f Glass Textile TAX ON SALI MANUFACTU MANUFACTU MANUFACTU Pharmaceutica feed Edible c Tyres Varnisi Cosmetics IT Sugar Cemer Glass Textile PURCHASE 0 Sec 236K, Div. By NRPs for p FCVA or NRV All other cases FOREIGN PA Soc 236Y, Div. On gross amo	Ax on fcc and a second	A steel produces a steel produces a steel produce a strate produce a strate produce a strate produce a steel produce a steel produce a steel produce a steel produces Cigarettes a steel	RS, II RS, II RUREL Pt. /// Tax XX XX XX XX XX XX XX XX XX XX XX XX XX	S236CA, Rs. 1M Rs. 1M Rs. 3M Rs. 3M Rs. 0.11M DEALER RS & CO 1 st Schee 0.2 0.1% 0.1% 0.1% 0.1% 0.5% 0.5% 0.5% CIPAID 0.5% 0.5%	Div. XA / Rs. 2M Rs. 2M Rs. 6M Rs. 0.2M S & OMMERC dule 5% 7% 1% 0.2% 0.2% 0.2% 0.2% 1% 1% 1% 1% 1% 1% 1% 0.2%	PL IV 1st Sch Minimum Tax CIAL Advance Tax Y VLESALER Advance Tax Final Tax N/A Advance Tax DIT CARD Adv. Tax DIT CARD Adv. Tax
Per episode te TV drama seri Tax on foreigr episode TV pl: Per second ta starring foreigr Per second ta starring foreigr TAX ON SALL WHOLESALE IMPORTERS Fertilizers Pharmaceutics feed Edible of Tyres Varnisl Cosmetics IT Glass Textile TAX ON SALL WANUFACTU & COMMERC Pharmaceutics feed Edible of Tyres Varnisl Cosmetics T Sugar Cemer MANUFACTU & COMMERC Pharmaceutics feed Edible of Tyres Varnisl Cosmetics T Sugar Cemer Motorcycles f Glass Textile PURCHASE O Sec 236K, Div. On gross amo	Ax on fcc Ax on ff fcc Ax on fcc Ax	A steel produces of a standard present of a	RS, II RS, II RUREL Pt. /// Tax XX XX XX XX XX XX XX XX XX XX XX XX XX	S236CA, Rs. 1M Rs. 1M Rs. 3M Rs. 3M Rs. 0.11M DEALER RS & CO 1 st Schee 0.2 0.1% 0.1% 0.1% 0.1% 0.5% 0.5% 0.5% CIPAID 0.5% 0.5%	Div. XA / Rs. 2M Rs. 2M Rs. 6M Rs. 0.2M S & OMMERC dule 5% 7% 1% 0.2% 0.2% 0.2% 0.2% 1% 1% 1% 1% 1% 1% 1% 0.2%	PL IV 1st Sch Minimum Tax CIAL Advance Tax Y DLESALER Advance Tax Final Tax Advance Tax DIT CARD Adv. Tax DIT CARD Adv. Tax
Per episode te TV drama seri Tax on foreigr episode TV pl: Per second ta starring foreigr Per second ta starring foreigr TAX ON SALL WHOLESALE IMPORTERS Pharmaceutics feed Edible c Tyres Varnisi Cosmetics IT Sugar Cemer Motorcycles F Glass Textile TAX ON SALL MANUFACTU & COMMERC Pharmaceutics feed Edible c Tyres Varnisi Cosmetics IT Sugar Cemer Motorcycles F Glass Textile PURCHASEC Sugar Cemer Motorcycles F Glass Textile PURCHASEC Sugar Cemer Motorcycles F Glass Textile PURCHASEC Sugar Cemer Motorcycles F Glass Textile PURCHASEC Sugar Cemer Motorcycles F Glass Textile Cose 236K, Div, On gross amo	Ax on fcc ax on fcc ax on fcc ax on fcc ax on actor ax on actor ax on actor ax on actor actor ax on actor actor ax on actor actor ax on actor actor ax on actor ats Poc ats Poc	A steel produces of a strengt schematical single- A strengt schematical single- A strengt schematical schematical single- A strengt schematical schematical single- A schematical schematical schematical single- A strengt schematical schematical schematical single- A schematical s	RS, IL RS, IL UUREI 2t. IV Tax X X X X X X X X X X X X X X X X X X X	S236CA, Rs. 1M Rs. 3M Rs. 3M Rs. 0.1M DEALER RS & CO 0.1% OLESA DEALER 36H, Div. 0.1% OLESA DEALER 36H, Div. 0.5% C.5% C.5% C.5% C.5% C.5% C.5% C.5% C	Div. XA / Rs. 2M Rs. 2M Rs. 6M Rs. 0.2M S & OMMERC 5% 7% 0.2% 0.2% 0.2% 0.2% 1% 1% 1% 1% 1% 0.2% 0.2% 0.2% 0.2% 0.2% 0.2% 1% 1% 1% 1% 1% 1% 0.2% 0.2% 0.2% 1% 1% 1% 0.2%	PL IV 1st Sch Minimum Tax CIAL Advance Tax Y Stall Advance Tax Final Tax Final Tax Advance Tax DIT CARD Adv. Tax DIT CARD Adv. Tax
Per episode ta TV drama seri TV drama seri Tax on foreign episode TV pl. Per second ta starring foreign TAX ON SALL MHOLESALE IMPORTERS Fertilizers Pharmaceutica feed Edible of Tyres Varnisi Cosmetics IT Sugar Cemer Motorcycles f Glass Textile TAX ON SALL MANUFACTU MANUFACTU Pharmaceutica feed Edible of Cosmetics IT Sugar Cemer Motorcycles f Glass Textile By NRPs for p FCVA or NRV All other cases FOREIGN PA Sec 236Y, Div On gross amo AMC Asset Mi AOP Associata ATL Active Ta COI Certificate CPAG Centificate CPAG Centificate C	Ax on fcc variables of the second sec	A steel produces of a steel produce of a st	RS, IL RS, IL UREL 2t. IV Tax X X X X X X X X X X X X X	S236CA, Rs. 1M Rs. 3M Rs. 3M Rs. 0.11M DEALER RS & CO 0.1% OLESA DEALER 36H, Div. 0.1% OLESA DEALER 36H, Div. 0.5% CTY 2% C.5% E-PAID 0 1% E-PAID 0 1% E-PAID 0 1%	Div. XA / Rs. 2M Rs. 2M Rs. 6M Rs. 0.2M S & S & MMERC 5% 7% 0.2% 0.2% 0.2% 0.2% 1% 1% 1% 1% 1% 2% 0.2% 0.2% 0.2% 0.2% 0.2% 0.2% 0.2%	PL IV 1 st Sch Minimum Tax SIAL Advance Tax Y VLESALER 1 st Schedu Advance Tax Final Tax N/A Adv. Tax DIT CARD Adv. Tax DIT CARD Adv. Tax
Per episode ta TV drama seri Tax on foreign episode TV pl. Per second ta starring foreign TAX ON SALL IMPORTERS Fertilizers Pharmaceutica feed Edible of Tyres Varnisi Cosmetics IT Sugar Cemer Motorcycles f Glass Textile TAX ON SALL MANUFACTU & COMMERCC Pharmaceutica feed Edible of Tyres Varnisi Cosmetics IT Sugar Cemer Motorcycles f Glass Textile Glass Textile By NRPs for p FCVA or NRV All other caseet CPAC Asset Mi AOP Associat CPAC Centre Asset Mi AOP Associat CPAC Centre CPAC Centre Asset Mi AOP Associat CPAC Centre CPAC Centre Asset Mi AOP Associat CPAC Foreign C FCY Foreign C FCY Foreign C FCY Foreign C	Ax on fcc hard an actor ay ay x on actor ESTO STO STO STO STO STO STO STO	A steel produces of a steel produce of a ste	RS, IL RS, IL Pt. /// Tax X ics ics ic	S236CA, Rs. 1M Rs. 3M Rs. 3M Rs. 0.11M DEALER RS & CO 0.2 0.1 1.2 0.1% OLESA DEALER 36H, Div. 0.5% COLESA DEALER 36H, DIV. 0.5% COLESA 26H, DIV. 0.5% COLESA	Div. XA / Rs. 2M Rs. 2M Rs. 6M Rs. 0.2M S & S & 0.2M S & Caller S% 7% 0.2% 0.2% 0.2% 0.2% 0.2% 1% 1% 1% 1% 1% 2% 0.2% 0.2% 0.2% 0.2% 0.2% 0.2% 0.2%	PL IV 1st Sch Minimum Tax SIAL Advance Tax Y VLESALER 1st Schedu Advance Tax Final Tax N/A Advance Tax DIT CARD Adv. Tax Stani kistani Rupee ment tile Exchange txchange txchange txchange
Per episode ta TV drama seri Tax on foreign episode TV pl. Per second ta starring foreign TAX ON SALL IMPORTERS Fertilizers Pharmaceutic feed Edible of Tyres Varnisi Cosmetics IT Sugar Cemer Motorcycles f Glass Textile TAX ON SALL MANUFACTU MANUFACTU MANUFACTU MANUFACTU MANUFACTU MANUFACTU By NRPs for p ECVA or NRV All other cases FOREIGN PA Sec 236Y, Div. On gross amo AMC Asset M. ADC Sest M.	Ax on fcc variables and the second se	Areign-produce ced single- fvertisement DISTRIBUTO MANUFACT 36G, Div. XIV P 1. Tax 3. Law 1. Tax 1. Tax 3. Law 1. Tax 3. Law 1. Tax 3. Law 1. Tax 3. Law 1. Tax 3. Law 1. Tax 3. Law 3. Law 4. L	RS, IL RS, IL RS	S236CA, Rs. 1M Rs. 1M Rs. 3M Rs. 0.11M Rs. 3M Rs. 0.11M DEALER CO.2 0.1 0.2 0.1% 0.1% 0.1% 0.1% 0.1% 0.5% COLESA DEALER 36H, Div. 0.5% COLESA DEALER 36H, Div. 0.5% COLESA 26H, DI	Div. XA / Rs. 2M Rs. 2M Rs. 6M Rs. 0.2M S & S & OMMERC tule 5% 7% 0.2% 0.2% 0.2% 0.2% 0.2% 1% 1% 1% 1% 2% 0.2% 0.2% 0.2% 0.2% 0.2% 0.2% 0.2%	PL IV 1st Sch Minimum Tax SIAL Advance Tax Y LESALER 1st Advance Tax Y LESALER 1st Schedu Advance Tax Final Tax N/A Adv. Tax DIT CARD Adv. Tax stani Kistani Rupee ment tile Exchange xchange timent Trust stan ble Rupee A/c.
Per episode ta TV drama seri TV drama seri Tax on foreigr episode TV pl. Per second ta starring foreigr Per second ta starring foreigr Hertilizers Fertilizers Pharmaceutic feed Edible oc Tyres Varnis Cosmetics IT Sugar Cemer Motorcycles f Glass Textile TAX ON SALL MANUFACTU MANUFACTU MANUFACTU MANUFACTU By NRPs for p FCVA or NRV All other cases FOREIGN PA Sec 236Y, Div. On gross amo AMC Asset Mi AOP Associat TAX I Certificat CPAC Centri All other cases AMC Asset Mi AOP Associat CPAC Centri Case (Centri Agency DTRE Duty & EPZ Export Pr FCVA Foreign FCYA Foreign	Ax on fcc Ax on fcc	A steel produce A stee	RS, IL RS, IL RS	S236CA, Rs. 1M Rs. 3M Rs. 3M Rs. 3M Rs. 0.1M DEALER RS & CC 1 st Sched 0.2 0.1% 0.1% iOLESA DEALEF 36H, Div. 0.5% RTY 2% E-PAID 1% Y TERI Non-resic P Non-resic P Non-resic	Div. XA / Rs. 2M Rs. 2M Rs. 6M Rs. 0.2M S & S & OMMERC tule 5% 7% 0.2% 0.2% 0.2% 0.2% 0.2% 1% 1% 1% 1% 2% 0.2% 0.2% 0.2% 0.2% 0.2% 0.2% 0.2%	PL IV 1st Sch Minimum Tax SIAL Advance Tax Y LESALER 1st Advance Tax Y LESALER 1st Schedu Advance Tax Final Tax N/A Adv. Tax DIT CARD Adv. Tax stani Kistani Rupee ment tile Exchange xchange timent Trust stan ble Rupee A/c.
Per episode ta TV drama seri Tax on foreigr episode TV pl. Per second ta starring foreigr Per second ta starring foreigr Per second ta starring foreigr the construction feed Edible oc Tyres Varnis Cosmetics IT Sugar Cemer Motorcycles f Glass Textile TAX ON SALL MANUFACTU MANUFACTU MANUFACTU MANUFACTU Cosmetics IT Sugar Cemer Motorcycles f Glass Textile PURCHASE of Sec 236K, Div. By NRPs for p FCVA or NRV All other cases FOREIGN PA Sec 236K, Div. D'TRE Duty & EDT Asset Ma AOP Assect Ma AOP Ass	A constant of the second secon	Areign-produce ced single- fvertisement DISTRIBUTO MANUFACTI 36G, Div. X/V P 1. Tax S. 1. Ta	RS, II RS, II RS	S236CA, Rs. 1M Rs. 3M Rs. 3M Rs. 0.11M DEALER RS & CO 0.1% 0.1% 0.1% 0.1% 0.1% 0.1% 0.5% COLESA DEALER 96H, Div. 0.5% 0.5% COLESA DEALER 96H, Div. 0.5% COLESA DEALER 96H, Div. 0.5% COLESA 0.	Div. XA / Rs. 2M Rs. 2M Rs. 6M Rs. 0.2M S & OMMERC 5% 5% 7% 0.2% 0.2% 0.2% 0.2% 0.2% 1% 1% 1% 1% 1% 1% 0.2% 0.2% 0.2% 0.2% 0.2% 0.2% 0.2% 0.2	PL IV 1st Sch Minimum Tax SIAL Advance Tax Y LESALER 1st Advance Tax Y LESALER 1st Schedu Advance Tax Final Tax N/A Adv. Tax DIT CARD Adv. Tax stani Kistani Rupee ment tile Exchange xchange timent Trust stan ble Rupee A/c.
Per episode te TV aron a serjer ta an o reigr episode TV pl: Per second ta starring foreigr Per second ta starring foreigr TAX ON SALL WHOLESALE IMPORTERS Fertilizers Pharmaceutics feed Edible of Tyres Varnisl Cosmetics IT Sugar Cemer Motorcycles F Glass Textile TAX ON SALL WANUFACTU & COMMERC Pharmaceutics feed Edible of Tyres Varnisl Cosmetics IT Sugar Cemer Motorcycles F Glass Textile PURCHASE O Sec 236K, Div, On gross amo AMC Asset Mit Asset Mit Asset Mit All other cases FOREIGN PA Sec 236K, Div, On gross amo AMC Asset Mit TAL Centificat CPPAG Centr Agency DTRE Duty & EPZ Export Pr FCVA Foreign CFCA	Ax on fcc Ax on fcc Ax on fcc Ax on fcc Ax on actor Ax on a breactor Ax on a breactor	A steel produce A stee	RS, IL RS, S, S, IL RS, S, S	S236CA, Rs. 1M Rs. 3M Rs. 3M Rs. 0.1M DEALER RS & CC 1 st Sched 0.2 0.1% 0.1% 0.1% 0.1% 0.1% 0.1% 0.1% 0.5% 0.5% 0.5% 0.5% 0.5% 0.5% 0.5% 0.5	Div. XA / Rs. 2M Rs. 2M Rs. 6M Rs. 0.2M S & OMMERC dule 5% 7% 1% 0.2% ULERS B RS, WHO XV Pt. JU 1% 1% 1% 1% 0 Dicable 7% 0 CR CRE 2% M S fent ident Pakk asident Pakk asident Pakk asident Pakk al Converti Purpose V achi	21. IV 1st Sch Minimum Tax CIAL Advance Tax Y CLESALER Advance Tax Final Tax N/A Advance Tax DIT CARD Adv. Tax DIT CARD Adv. Tax DIT CARD Adv. Tax Stani kistani Rupee mment Trust istan ble Rupee A/c. ehicle
Per episode ta TV drama seri TV drama seri Tax on foreign episode TV pl. Per second ta starring foreign TAX ON SALL WHOLESALE IMPORTERS Fertilizers Pharmaceutic feed Edible oc Tyres Varnisi Cosmetics IT Sugar Cemer Motorcycles f Glass Textile TAX ON SALL MANUFACTU MANUFACTU MAUFACTU Pharmaceutic feed Edible oc Tyres Varnisi Cosmetics IT Sugar Cemer Motorcycles f Glass Textile PURCHASE O Sec 236K, Div. By NRPs for p FCVA or NRV All other cases FOREIGN PA Sec 236Y, Div. On gross amo AMC Asset Mi AOP Associati CPAG Centir Agency DTRE Duty & EPZ Export Pr FCVA Foreign FCYA Foreign	Ax on fcc Ax on fcc	Areign-produce ced single- fvertisement DISTRIBUTO MANUFACTI 36G, Div. X/V P 1. Tax S. 1. Ta	RS, IL RS, S, S, IL RS, S, S	S236CA, Rs. 1M Rs. 3M Rs. 3M Rs. 3M Rs. 0.1M DEALER RS & CC 1 st Sched 0.2 0.1% 0.1% 0.1% iOLESA DEALEF 36H, Div. 0.5% RTY 0.5% C.1% 0.5% C.1% 0.5% C.1% 0.5% C.1% 0.5% C.1% 0.5% C.1% 0.5% C.1% 0.5% C.1% C	Div. XA / Rs. 2M Rs. 2M Rs. 6M Rs. 0.2M S & OMMERC dule 5% 7% 1% 0.2% ULERS B RS, WHO XV Pt. JU 1% 1% 1% 1% 0 Dicable 7% 0 CR CRE 2% M S fent ident Pakk asident Pakk asident Pakk asident Pakk al Converti Purpose V achi	PL IV 1st Sch Minimum Tax CIAL Advance Tax Y LESALER Advance Tax Y LESALER Advance Tax Schedu Advance Tax Advance Tax Advance Tax Advance Tax Advance Tax Advance Tax
Per episode ta TV drama seri Tax on foreign episode TV pl. Per second ta starring foreign TAX ON SALL WHOLESALE IMPORTERS Fertilizers Pharmaceutic feed Edible oc Tyres Varnisi Cosmetics IT Sugar Cemer Motorcycles f Glass Textile TAX ON SALL MANUFACTU MANUFACTU MANUFACTU Pharmaceutic feed Edible oc Tyres Varnisi Cosmetics IT Sugar Cemer Motorcycles f Glass Textile PURCHASE O Sec 236K, Div. By NRPs for p FCVA or NRV All other cases FOREIGN PA Sec 236K, Div. On gross amo AMC Asset Ma AOP Associati CPPAG Centri Agency DTRE Duty & EPZ Export P FCVA Centri Agency DTRE Duty & EPZ Export P FCVA Center of Charler of C NCCPL Nation	Ax on fcc Ax on fcc	A steel produce A stee	RS, IL RS, S, S, IL RS, S, S	S236CA, Rs. 1M Rs. 3M Rs. 3M Rs. 0.11M Rs. 3M Rs. 0.11M DEALER CO.2 0.1 0.1% OLESA DEALER 36H, Div. 0.5% OLESA DEALER 36H, Div. 0.5% CLESA DEALER 36H, Div. 0.5% CLESA 36H, DIV.	Div. XA / Rs. 2M Rs. 2M Rs. 6M Rs. 0.2M S & ORMERC fule 5% 7% 4% 0.2% 0.2% 0.2% 0.2% 1% 1% 1% 1% 1% 1% 1% 1% 0.2% 0.2% 0.2% 0.2% 0.2% 0.2% 1% 1% 1% 1% 1% 1% 0.2% 0.2% 0.2% 0.2% 0.2% 0.2% 0.2% 0.2	21. IV 1st Sch Minimum Tax CIAL Advance Tax Y CLESALER Advance Tax Final Tax N/A Advance Tax DIT CARD Adv. Tax DIT CARD Adv. Tax DIT CARD Adv. Tax Stani kistani Rupee mment Trust istan ble Rupee A/c. ehicle