NAAR
BARRISTERS & ADVOCATES

WITHHOLDING INCOME TAX RATE CARD
UPDATED UP TO JUNE 30, 2026 AS PER FINANCE ACT, 2026

Disclaimer: This Withholding Tax Rates Card is prepared by **NAAR Barristers & Advocates** to facilitate taxpayers, withholding agents, and stakeholders[cite: 1]. The original statute (Income Tax Ordinance, 2001, as amended) shall prevail in case of contradiction/error[cite: 1].

SECTION	ANCILLARY INFO - A	ANCILLARY INFO - B	ATL RATES	NON-ATL RATES	REFERENCE
148	**Imports**	Goods falling in Part-I, Twelfth Schedule[cite: 1]	1.00%[cite: 1]	2.00%[cite: 1]	Part-II, First Sched. r.w R.1 Tenth Sched.[cite: 1]
	Imports	Goods falling in Part-II, Twelfth Schedule[cite: 1]	2.00%[cite: 1]	4.00%[cite: 1]	Part-II, First Sched. r.w R.1 Tenth Sched.[cite: 1]
	Imports	Part-II Twelfth Schedule (Commercial Importers)[cite: 1]	3.50%[cite: 1]	7.00%[cite: 1]	Part-II, First Sched. r.w R.1 Tenth Sched.[cite: 1]
	Imports	Goods falling in Part-III, Twelfth Schedule[cite: 1]	5.50%[cite: 1]	11.00%[cite: 1]	Part-II, First Sched. r.w R.1 Tenth Sched.[cite: 1]
	Imports	Part-III Twelfth Schedule (Commercial Importers)[cite: 1]	6.00%[cite: 1]	12.00%[cite: 1]	Part-II, First Sched. r.w R.1 Tenth Sched.[cite: 1]
	Imports Provisos	Pharma Products (Proviso 1b)[cite: 1]	4.00%[cite: 1]	8.00%[cite: 1]	Part-II, First Sched. r.w R.1 Tenth Sched.[cite: 1]
	Imports Provisos	CKD Kits for EVs (Proviso 1c)[cite: 1]	1.00%[cite: 1]	2.00%[cite: 1]	Part-II, First Sched. r.w R.1 Tenth Sched.[cite: 1]
	Mobile Phones	PCT 8517.1219 / PCT 8517.1211[cite: 1]	Rs. 70 to 11,500[cite: 1]	Rs. 140 to 23,000[cite: 1]	Part-II, First Sched. r.w R.1 Tenth Sched.[cite: 1]
149	**Salary Slabs**	Up to Rs. 600,000[cite: 1]	0%[cite: 1]	0%[cite: 1]	Div-I, Part-I First Sched. r.w R.10(a)[cite: 1]
		Rs. 600,001 – 1,200,000[cite: 1]	1% of amount > Rs. 600k[cite: 1]		Div-I, Part-I First Sched. r.w R.10(a)[cite: 1]
		Rs. 1,200,001 – 2,200,000[cite: 1]	Rs. 6,000 + 11% of amount > 1.2M[cite: 1]		Div-I, Part-I First Sched. r.w R.10(a)[cite: 1]
		Rs. 2,200,001 – 3,200,000[cite: 1]	Rs. 116,000 + 20% of amount > 2.2M[cite: 1]		Div-I, Part-I First Sched. r.w R.10(a)[cite: 1]
		Rs. 3,200,001 – 4,100,000[cite: 1]	Rs. 316,000 + 25% of amount > 3.2M[cite: 1]		Div-I, Part-I First Sched. r.w R.10(a)[cite: 1]
		Exceeding Rs. 7,000,000[cite: 1]	Rs. 1,424,000 + 35% of amount > 7M[cite: 1]		Div-I, Part-I

SECTION	ANCILLARY INFO - A	ANCILLARY INFO - B	ATL RATES	NON-ATL RATES	REFERENCE	
150	**Dividend**	Paid by IPPs[cite: 1]	7.50%[cite: 1]	15.00%[cite: 1]	Div-I, Part-III First Sched.[cite: 1]	
	Dividend	REIT & general standard cases[cite: 1]	15.00%[cite: 1]	30.00%[cite: 1]	Div-I, Part-III First Sched.[cite: 1]	
	Dividend	Mutual funds (50%+ income from debt profit)[cite: 1]	25.00%[cite: 1]	50.00%[cite: 1]	Div-I, Part-III First Sched.[cite: 1]	
	Dividend	Received from Special Purpose Vehicle (SPV)[cite: 1]	35.00%[cite: 1]	70.00%[cite: 1]	Div-I, Part-III First Sched.[cite: 1]	
151	**Profit on Debt**	Bank deposits & accounts / Govt. securities[cite: 1]	20.00%[cite: 1]	40.00%[cite: 1]	Div-IA, Part-III First Sched.[cite: 1]	
	Profit on Debt	General / Other cases[cite: 1]	15.00%[cite: 1]	30.00%[cite: 1]	Div-IA, Part-III First Sched.[cite: 1]	
	Sukuk	Company / Individual (Return > Rs. 1M)[cite: 1]	25.00% / 12.50%[cite: 1]	50.00% / 25.00%[cite: 1]	Div-IB, Part-III First Sched.[cite: 1]	
152	**Non-Resident**	IT & IT enabled services[cite: 1]	4.00%[cite: 1]	8.00%[cite: 1]	Div-II, Part-III First Sched.[cite: 1]	
	Non-Resident	General Services (other than IT)[cite: 1]	8.00%[cite: 1]	16.00%[cite: 1]	Div-II, Part-III First Sched.[cite: 1]	
	Non-Resident	Execution of Contracts / Sports persons[cite: 1]	8.00% / 15.00%[cite: 1]	16.00% / 30.00%[cite: 1]	Div-II, Part-III First Sched.[cite: 1]	
153	**Supplies**	General Supplies (Companies / Non-Companies)[cite: 1]	5.00% / 5.50%[cite: 1]	10.00% / 11.00%[cite: 1]	Div-III, Part-III First Sched.[cite: 1]	
	Services	Independent Professionals (Lawyers, Doctors, etc.)[cite: 1]	15.00%[cite: 1]	30.00%[cite: 1]	Div-III, Part-III First Sched.[cite: 1]	
	Services	IT & IT Enabled Services[cite: 1]	4.00%[cite: 1]	8.00%[cite: 1]	Div-III, Part-III First Sched.[cite: 1]	
	Contracts	Companies / Other Cases[cite: 1]	7.50% / 8.00%[cite: 1]	15.00% / 16.00%[cite: 1]	Div-III, Part-III First Sched.[cite: 1]	
155	**Rent of Property**	Indiv./AOP: Exceeding Rs. 2,000,000[cite: 1]	Rs. 155,000 + 25% > 2M[cite: 1]		Div-V, Part-III First Sched.[cite: 1]	
	Rent of Property	Company (Standard)[cite: 1]	15.00%[cite: 1]	30.00%[cite: 1]	Div-V, Part-III First Sched.[cite: 1]	
	236C	**Transfer of Property**	Gross consideration received (All slabs)[cite: 1]	2.75%[cite: 1]	11.50%[cite: 1]	Div-X, Part-IV First Sched.[cite: 1]

SECTION	ANCILLARY INFO - A	ANCILLARY INFO - B	ATL RATES	NON-ATL RATES	REFERENCE
236K	Purchase of Property	Fair market value up to Rs. 50M[cite: 1]	1.25%[cite: 1]	10.50%[cite: 1]	Div-XVIII, Part-IV First Sched.[cite: 1]
	Purchase of Property	FMV Rs. 50M to Rs. 100M[cite: 1]	1.25%[cite: 1]	14.50%[cite: 1]	Div-XVIII, Part-IV First Sched.[cite: 1]
	Purchase of Property	FMV exceeding Rs. 100M[cite: 1]	1.25%[cite: 1]	18.50%[cite: 1]	Div-XVIII, Part-IV First Sched.[cite: 1]

STATUTORY PROVISIONS & ENDNOTES:

1. **Motor Vehicles (u/s 231B):** Value for imported vehicles is Customs value + FED/Duties/Sales tax; locally assembled vehicles is invoice value inclusive of all taxes[cite: 1].
2. **Cash Withdrawal (u/s 231AB):** Applicable exclusively on Non-ATL persons at 0.80%[cite: 1].
3. **Goods & Passenger Vehicles (u/s 234):** Governed under Tenth Schedule provisions[cite: 1].