Withholding Tax Rates — Tax Year 2026-27

Finance Act 2026

Section	Transaction	Filer	Non-filer	Nature
Auctions				
236A	Sale by public auction — goods (other than immovable)	10%	20%	Adjustable
236A	Sale by public auction — immovable property	5%	10%	Adjustable
Banking & cash				
151	Profit on debt — bank/financial institution deposits — Deposits & accounts with banks	20%	40%	Final
151	Profit on debt — other cases — Cases other than bank deposits / govt securities to non-individuals	15%	30%	Final
231AB	Cash withdrawal (non-filers only) — Non-ATL only; on withdrawals above Rs 50,000/day	0%	0.8%	Adjustable
236Y	Amount remitted abroad via credit/debit/prepaid card	0.5%	1%	Adjustable
Commission & brokerage				
233	Brokerage & commission — general — Minimum tax	12%	24%	Adjustable
233	Commission — advertising agents — Minimum tax	10%	20%	Adjustable
233	Commission — life insurance agents (<Rs 0.5M/yr) — Minimum tax	8%	16%	Adjustable
Contracts				
153(1)(c)	Execution of contract — company	7.5%	15%	Adjustable
153(1)(c)	Execution of contract — other than company	8%	16%	Adjustable
Sales to dealers & retailers				
236G	Sales to distributors/dealers/wholesalers — other than fertilizer	0.1%	2%	Adjustable
236G	Sales to distributors/dealers/wholesalers — fertilizer	0.25%	0.7%	Adjustable
236H	Sales to retailers	0.5%	2.5%	Adjustable
Dividends				
150	Dividend — general / REIT	15%	30%	Final
150	Dividend — from IPPs (power producers)	7.5%	15%	Final
150	Dividend — company paying no tax (exemption/loss/credit)	25%	50%	Final
Functions & gatherings				
236CB	Functions & gatherings (event bill)	10%	20%	Adjustable
Exports				
154	Export of goods — Final tax; no ATL/non-ATL split	1.25%	1.25%	Final
Supply of goods				
153(1)(a)	Supply of goods — company — Minimum tax	5%	10%	Adjustable
153(1)(a)	Supply of goods — other than company — Minimum tax	5.5%	11%	Adjustable
153(1)(a)	Supply of rice, cotton seed, edible oils — Minimum tax	1.5%	3%	Adjustable
Petroleum				
156A	Petroleum products — commission to petrol pump operators	12%	24%	Final
Prizes & winnings				
156	Prize bond / crossword puzzle winnings	15%	30%	Final
156	Raffle, lottery, quiz, sale-promotion prize	20%	40%	Final
Property				
236K	Purchase of immovable property (value up to Rs 50M) — Buyer; advance/adjustable tax	1.25%	10.5%	Adjustable

Section	Transaction	Filer	Non-filer	Nature
236K	Purchase of immovable property (value Rs 50M–100M) — Buyer; advance/adjustable tax	1.25%	14.5%	Adjustable
236K	Purchase of immovable property (value above Rs 100M) — Buyer; advance/adjustable tax	1.25%	18.5%	Adjustable
236C	Sale/transfer of immovable property (any value) — Seller; flat across all value tiers	2.75%	11.5%	Adjustable
Rent				
155	Rent of immovable property — company — Individual/AOP rent is slab-based (add separately)	15%	30%	Adjustable
Services				
153(1)(b)	IT & IT-enabled services — Minimum tax	4%	8%	Adjustable
153(1)(b)	Certain specified services — Minimum tax	7%	14%	Adjustable
153(1)(b)	Independent professional services (doctors, lawyers, accountants, etc.) — On gross amount	15%	30%	Adjustable
153(1)(b)	Advertising services (print & electronic media) — On gross amount	1.5%	3%	Adjustable
153(1)(b)	Other services (not specified) — On gross amount	14%	28%	Adjustable
Social media income				
154B	Social media / digital content creator revenue — Minimum tax for residents	5%	10%	Adjustable
Mobile & internet				
236	Mobile phone & internet bill / prepaid cards — Single rate; collected from all	15%	15%	Adjustable
236	Telephone (landline) bill above Rs 1,000 — On amount exceeding Rs 1,000	10%	10%	Adjustable
Vehicles				
231B	Vehicle registration — up to 850cc — % of value	0.5%	1.5%	Adjustable
231B	Vehicle registration — 851–1000cc — % of value	1%	3%	Adjustable
231B	Vehicle registration — 1001–1300cc — % of value	1.5%	4.5%	Adjustable
231B	Vehicle registration — 1301–1600cc — % of value	2%	6%	Adjustable
231B	Vehicle registration — 1601–1800cc — % of value	3%	9%	Adjustable
231B	Vehicle registration — 1801–2000cc — % of value	5%	15%	Adjustable
231B	Vehicle registration — 2001–2500cc — % of value	7%	21%	Adjustable
231B	Vehicle registration — 2501–3000cc — % of value	9%	27%	Adjustable
231B	Vehicle registration — above 3000cc — % of value	12%	36%	Adjustable
234	Annual token tax — up to 1000cc — Per annum, flat Rs	Rs 800	Rs 1,600	Adjustable
234	Annual token tax — 1001–1199cc — Per annum, flat Rs	Rs 1,500	Rs 3,000	Adjustable
234	Annual token tax — 1200–1299cc — Per annum, flat Rs	Rs 1,750	Rs 3,500	Adjustable
234	Annual token tax — 1300–1499cc — Per annum, flat Rs	Rs 2,500	Rs 5,000	Adjustable
234	Annual token tax — 1500–1599cc — Per annum, flat Rs	Rs 3,750	Rs 7,500	Adjustable
234	Annual token tax — 1600–1999cc — Per annum, flat Rs	Rs 4,500	Rs 9,000	Adjustable
234	Annual token tax — 2000cc & above — Per annum, flat Rs	Rs 10,000	Rs 20,000	Adjustable

Source: FBR — Finance Act 2026. For guidance only. bakhabarpakistan.com

Withholding Tax Rates — Tax Year 2025-26

Finance Act 2025

Section	Transaction	Filer	Non-filer	Nature
Auctions				
236A	Sale by public auction - goods (other than immovable)	10%	20%	Adjustable
236A	Sale by public auction - immovable property	5%	10%	Adjustable
Banking & cash				
151	Profit on debt - bank/financial institution deposits — Deposits & accounts with banks	20%	40%	Final
151	Profit on debt - other cases — Cases other than bank deposits	15%	30%	Final
231AB	Cash withdrawal (non-filers only) — Non-ATL only; above Rs 50,000/day	0%	0.8%	Adjustable
236Y	Amount remitted abroad via credit/debit/prepaid card	5%	10%	Adjustable
Commission & brokerage				
233	Brokerage & commission - general — Minimum tax	12%	24%	Adjustable
233	Commission - advertising agents — Minimum tax	10%	20%	Adjustable
233	Commission - life insurance agents (<Rs 0.5M/yr) — Minimum tax	8%	16%	Adjustable
Contracts				
153(1)(c)	Execution of contract - company	7.5%	15%	Adjustable
153(1)(c)	Execution of contract - other than company	8%	16%	Adjustable
Sales to dealers & retailers				
236G	Sales to distributors/dealers/wholesalers - other than fertilizer	0.1%	2%	Adjustable
236G	Sales to distributors/dealers/wholesalers - fertilizer	0.25%	0.7%	Adjustable
236H	Sales to retailers	0.5%	2.5%	Adjustable
Dividends				
150	Dividend - general / REIT	15%	30%	Final
150	Dividend - from IPPs (power producers)	7.5%	15%	Final
150	Dividend - company paying no tax (exemption/loss/credit)	25%	50%	Final
Functions & gatherings				
236CB	Functions & gatherings (event bill)	10%	20%	Adjustable
Exports				
154	Export of goods — Final tax	1%	2%	Final
Supply of goods				
153(1)(a)	Supply of goods - company — Minimum tax	5%	10%	Adjustable
153(1)(a)	Supply of goods - other than company — Minimum tax	5.5%	11%	Adjustable
153(1)(a)	Supply of rice, cotton seed, edible oils — Minimum tax	1.5%	3%	Adjustable
Petroleum				
156A	Petroleum products - commission to petrol pump operators	12%	24%	Final
Prizes & winnings				
156	Prize bond / crossword puzzle winnings	15%	30%	Final
156	Raffle, lottery, quiz, sale-promotion prize	20%	40%	Final
Property				
236K	Purchase of immovable property (value up to Rs 50M) — Buyer; late-filer 4.5% this year	1.5%	10.5%	Adjustable
236K	Purchase of immovable property (value Rs 50M-100M) — Buyer; late-filer 5.5% this year	2%	14.5%	Adjustable

Section	Transaction	Filer	Non-filer	Nature
236K	Purchase of immovable property (value above Rs 100M) — Buyer; late-filer 6.5% this year	2.5%	18.5%	Adjustable
236C	Sale/transfer of immovable property (value up to Rs 50M) — Seller; late-filer 7.5% this year	4.5%	11.5%	Adjustable
236C	Sale/transfer of immovable property (value Rs 50M-100M) — Seller; late-filer 8.5% this year	5%	11.5%	Adjustable
236C	Sale/transfer of immovable property (value above Rs 100M) — Seller; late-filer 9.5% this year	5.5%	11.5%	Adjustable
Rent				
155	Rent of immovable property - company — Individual/AOP rent is slab-based	15%	30%	Adjustable
Services				
153(1)(b)	IT & IT-enabled services — Minimum tax	4%	8%	Adjustable
153(1)(b)	Certain specified services — Minimum tax; raised to 7% in 2026-27	6%	12%	Adjustable
153(1)(b)	Other services (not specified) — On gross amount	15%	30%	Adjustable
153(1)(b)	Advertising services (print & electronic media) — On gross amount	1.5%	3%	Adjustable
Mobile & internet				
236	Mobile phone & internet bill / prepaid cards — Single rate	15%	15%	Adjustable
236	Telephone (landline) bill above Rs 1,000 — On amount exceeding Rs 1,000	10%	10%	Adjustable
Vehicles				
231B	Vehicle registration - up to 850cc — % of value	0.5%	1.5%	Adjustable
231B	Vehicle registration - 851-1000cc — % of value	1%	3%	Adjustable
231B	Vehicle registration - 1001-1300cc — % of value	1.5%	4.5%	Adjustable
231B	Vehicle registration - 1301-1600cc — % of value	2%	6%	Adjustable
231B	Vehicle registration - 1601-1800cc — % of value	3%	9%	Adjustable
231B	Vehicle registration - 1801-2000cc — % of value	5%	15%	Adjustable
231B	Vehicle registration - 2001-2500cc — % of value	7%	21%	Adjustable
231B	Vehicle registration - 2501-3000cc — % of value	9%	27%	Adjustable
231B	Vehicle registration - above 3000cc — % of value	12%	36%	Adjustable
234	Annual token tax - up to 1000cc — Per annum, flat Rs	Rs 800	Rs 1,600	Adjustable
234	Annual token tax - 1001-1199cc — Per annum, flat Rs	Rs 1,500	Rs 3,000	Adjustable
234	Annual token tax - 1200-1299cc — Per annum, flat Rs	Rs 1,750	Rs 3,500	Adjustable
234	Annual token tax - 1300-1499cc — Per annum, flat Rs	Rs 2,500	Rs 5,000	Adjustable
234	Annual token tax - 1500-1599cc — Per annum, flat Rs	Rs 3,750	Rs 7,500	Adjustable
234	Annual token tax - 1600-1999cc — Per annum, flat Rs	Rs 4,500	Rs 9,000	Adjustable
234	Annual token tax - 2000cc & above — Per annum, flat Rs	Rs 10,000	Rs 20,000	Adjustable

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