



WITHHOLDING TAX COLLECTION/DEDUCTION RATE CARD 2024

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Note: * Persons whose name do not appear in the Active Taxpayers List are subject to hundred percent increased withholding tax rates as prescribed in the First Schedule except for specified exclusions given in the Tenth

Section	Type of Payment	Rate % Active /In-Active	Ind. & AOP	Company	Status of Tax Collected / Deducted
148	Collection of tax at Imports				
I.	Persons importing goods classified in Part I of the Twelfth Schedule	1 / *2	Minimum / not minimum in the hands of industrial undertaking	Minimum / not minimum in the hands of industrial undertaking	Advance Tax Collection by Collector of Customs
II.	Persons importing goods classified in Part II of the Twelfth Schedule	2 / *4 other than commercial importer	Minimum / not minimum in the hands of industrial undertaking for its own use	Minimum / not minimum in the hands of industrial undertaking for its own use	Advance Tax Collection by Collector of Customs
III.	Persons importing goods classified in Part III of the Twelfth Schedule	5.5 / *11 other than commercial importer	Minimum / not minimum in the hands of industrial undertaking for its own use	Minimum/ not minimum in the hands of industrial undertaking for its own use	Advance Tax Collection by Collector of Customs
IV.	Import by manufacturers covered under rescinded SRO. 1125(I)2011 dated 31 December 2011	1 / *2	Adjustable	Adjustable	Advance Tax Collection by Collector of Customs
V.	Persons importing finished pharmaceutical products that are not manufactured in Pakistan as certified by DRAP.	4 / *8	Minimum	Minimum	Advance Tax Collection by Collector of Customs
VI.	Import of Mobile phones	Varying rates	Minimum	Minimum	Advance Tax Collection by Collector of Customs
VII.	Import of CKD kits of electric vehicles for small cars or SUVs with battery up to 50 kwh and LCVs with battery up to 150kwh	1 / *2	Minimum	Minimum	Advance Tax Collection by Collector of Customs
VIII.	- Import by commercial importer of goods classified in Part II of Twelfth schedule - Import by commercial importer of goods classified in Part III of Twelfth Schedule	3.5/*7 6%/*12%	Minimum	Minimum	Advance Tax Collection by Collector of Customs
IX	Import by every person of edible oil, packaging material, paper and paper board; or plastics	2,3,5,5.5/*4,7,11	Minimum	Minimum	Advance Tax Collection by Collector of Customs
149	Salary				
I.	Where the taxable income does not exceed Rs. 600,000	0%	Adjustable	N/A	
II.	Where taxable income exceeds Rs. 600,000 but does not exceed Rs. 1,200,000	2.5% of amount exceeding Rs. 600,000	Adjustable	N/A	
III.	Where taxable income exceeds Rs. 1,200,000 but does not exceed Rs. 2,400,000	Rs. 15,000 plus 12.5% of the amount exceeding Rs. 1,200,000	Adjustable	N/A	
IV.	Where taxable income exceeds Rs. 2,400,000 but does not exceed Rs. 3,600,000	Rs. 165,000 plus 22.5% of the amount exceeding Rs. 2,400,000	Adjustable	N/A	
V.	Where taxable income exceeds Rs. 3,600,000 but does not exceed Rs. 6,000,000	Rs. 435,000 plus 27.5% of the amount exceeding Rs. 3,600,000	Adjustable	N/A	
VI.	Where taxable income exceeds Rs. 6,000,000	Rs. 1,095,000+35% of the amount exceeding Rs. 6,000,000	Adjustable	N/A	
VII.	Director fee	20	Adjustable	N/A	

Section	Type of Payment	Rate % Active /In-Active	Ind. & AOP	Company	Status of Tax Collected / Deducted
150	Dividend payment or dividend in specie				
I.	Independent Power Producers where such dividend tax is a pass-through item under an Implementation Agreement or Power Purchase Agreement or Energy Purchase Agreement and is required to be reimbursed by Central Power Purchasing Agency (CPPA-G) or its predecessor or successor entity.	7.5 / *15	Final	Final	Tax Deduction by the payer of dividend
II.	Company where no tax is payable due to exemption of income or carry forward business losses or claim of tax credit	25 / *50	Final	Final	Tax Deduction by the payer of dividend
III.	Mutual fund or real estate investment trust	15 / *30	Final	Final	Tax Deduction by the payer of dividend
IV.	Any other case	15 / *30	Final	Final	Tax Deduction by the payer of dividend
151	Profit on debt				
I.	Yield on an account, deposit or a certificate under the National Savings Scheme or Post office saving account	15 / *30	Minimum / Adjustable	Adjustable	Tax Deduction by the payer of the profit
II.	Profit on a debt, being on an account or deposit	15 / *30	Final	Final	Tax Deduction by the payer of
	maintained with a banking company or a financial institution				the profit
III.	Profit on any security issued by Federal Government, a Provincial Government or a local Government other than profit on National Saving Scheme or Post Office Saving account to any person	15 / *30	Final	Final	Tax Deduction by the payer of the profit
IV.	Profit on any bond, certificate, debenture, security or instrument of any kind (excluding loan agreement between a borrower and a banking company or a development finance institution) issued by a banking company, a financial institution, company or a finance society, to any person other than a financial institution.	15 / *30	Final	Final	Tax Deduction by the payer of the profit
151 (1A)	Return on investment in sukuk, (excluding "The Second Pakistan Sukuk Company" and "The Third Pakistan Sukuk Company"). In case, sukuk holder is:				
I.	Company	25 / *50	N/A	Adjustable	Tax Deduction by every SPV or Company at the time of making payment
II.	Ind & AOP (where the return is more than one million)	12.5 / *25	Minimum / Final	N/A	Tax Deduction by every SPV or Company at the time of making payment
III.	Ind & AOP (where the return is less than one million).	10 / *20	Minimum	N/A	Tax Deduction by every SPV or Company at the time of making payment

Section	Type of Payment	Rate % Active /In-Active	Ind. & AOP	Company	Status of Tax Collected / Deducted
152	Payments to non- residents				
I.	Royalty and technical fee	15	Final	Final	Tax Deduction by every person paying an amount
II.	Execution of a contract or sub-contract under a construction, assembly or installation project in Pakistan including a contract for the supply of supervisory activities in relation to such projects or any other contract for construction or services rendered relating thereto	7	Minimum	Minimum	Tax Deduction by every person paying an amount
III.	Contract for advertisement services rendered by TV Satellite channel	7	Minimum	Minimum	Tax Deduction by every person paying an amount
IV.	Insurance premium or re- insurance premium	5	Minimum	Minimum	Tax Deduction by every person paying an amount
V.	Advertisement services relaying from outside Pakistan	10	Minimum	Minimum	Tax Deduction by every person paying an amount
VI.	Foreign produced commercial for advertisement on any television channel or any other media	20	Final	Final	Tax Deduction by every person responsible for making payment
VII.	Capital gain arising to a PE of non-resident company on the disposal of debt instrument and government securities including T-Bills and PIBs invested through special convertible rupee account	10	N/A	Final	Tax deduction by every banking company or a financial institution maintaining special convertible rupee account
VIII.	Capital gain arising on the disposal of debt instruments and government securities and certificates invested through Foreign Currency Value Account or non- resident Pakistani Rupee Value Account by a non-resident individual holding CNIC, NICOP or POC.	10	Final	N/A	Tax deduction by every banking company or financial institution maintaining Foreign Currency Value Account or non-resident Pakistan Rupee Value Account
IX.	Return on investment in sukuk (excluding "The Second Pakistan Sukuk Company" and "The Third Pakistan Sukuk Company"). In case, sukuk holder is:				Tax deduction by every special purpose vehicle or a company
X.	- Company	25	N/A	Final	
	- Ind & AOP (where the return is more than one million)	12.5	Final	N/A	
	- Ind & AOP (where the return is less than one million)	10	Final	N/A	
XI.	Profit on debt to non- resident person not having a PE in Pakistan	10	N/A	Adjustable/ Final in specified situations	Tax deduction by the person responsible for making of payment

Section	Type of Payment	Rate % Active /In-Active	Ind. & AOP	Company	Status of Tax Collected / Deducted
XII.	Payments to an individual, on account of profit on debt earned from a debt instrument, whether conventional or shariah compliant, issued by the Federal Government under the Public Debt Act, 1944 and purchased exclusively through a bank account maintained abroad, a non- resident repatriable rupee account or a foreign currency account maintained with a banking company in Pakistan	10	Final	N/A	Tax deduction by the person responsible for making of payment
XIII.	Fee for offshore digital services	10	Final	Final	
XIV.	Payment of service charges or commission or fee to the global money transfer operators, international money transfer operators or such other persons engaged in international money transfer operations or such other persons engaged in international money transfer or cross-border remittance for facilitating outward remittances by exchange companies licensed by State Bank of Pakistan	10	Final	Final	Every exchange company licensed by State Bank of Pakistan making payment
XV.	Payment by banking company to card network company or payment gateway or any other person, of any transaction fee or licensing fee or service charges or commission or fee by whatever name called or inter-bank financial telecommunication services	10	Final	Final	Every banking company making payment
XVI.	Other payments	20	Adjustable	Adjustable	Every person payment an amount
XVII.	In case of cohesive business operations as per section 2(41)(g) if allowed by Commissioner on an application by the person making the payment	1.4 (20% of 7)	Ind(N/A)/Adjustable in the hands of PE of AOP for profits arising from Cohesive Business operations	Adjustable in the hands of PE for profits arising from Cohesive Business operations	Deduction of tax by every person paying the amount
152 (2A)	Payments to PE of a non- resident				
I.	Sale of goods				Tax Deduction by every prescribed person making a payment
	Company	5 / *10	-	Minimum / not minimum subject to conditions	Tax Deduction by every prescribed person making a payment
	Other than company	5.5/ *11	Minimum	-	Tax Deduction by every prescribed person making a payment
II.	- Transport services - Freight forwarding services	4 / *8	Minimum	Minimum	Tax Deduction by every prescribed person making a

Section	Type of Payment	Rate % Active /In-Active	Ind. & AOP	Company	Status of Tax Collected / Deducted
	<ul style="list-style-type: none"> - Air cargo services - Courier services - Manpower outsourcing services - Hotel services - Security guard services - Software development services - IT services and IT enabled services as defined in section 2 - Tracking services - Advertising services (other than by print or electronic media) - Share registrar services - Engineering services - car rental services - Building maintenance services - Services rendered by Pakistan Stock Exchange Ltd and Pakistan Mercantile Exchange Ltd inspection and certification - Testing and training services - Oil field services 				payment
III.	Services not covered above				
	- Company	9 / *18	N/A	Minimum	Tax Deduction by every prescribed person making a payment
	- Other than company	11 / *22	Minimum	N/A	Tax Deduction by every prescribed person making a payment
IV.	Execution of a contract	8 / *16	Minimum	Minimum	Tax Deduction by every prescribed person making a payment
V.	Sports Person	10 / * 20	Minimum	N/A	Tax Deduction by every prescribed person making a payment
153	Goods, services and execution of a contract				
I.	Sales of rice, cotton seed oil or edible oil	1.5 / *3	Minimum	Minimum / adjustable for manufacturer / listed company	Tax Deduction by every prescribed person making a payment
II.	Distributors of cigarettes and pharmaceutical products (and for large distribution houses qualifying to be large import house)	1 / *2	Minimum	Minimum	Tax Deduction by every prescribed
III.	Distributors, dealers, sub- dealers, wholesalers and retailers of fast-moving consumer goods, fertilizers, electronics excluding mobile phones, sugar, cement, steel, and edible oil, if they are appearing in ATL of income tax and sales tax.	0.25	Minimum	Minimum	Tax Deduction by every prescribed person making a payment
IV.	On supplies of gold, silver and articles thereof	1/*2	Adjustable	Adjustable	Tax Deduction by every prescribed person making a payment

Section	Type of Payment	Rate % Active /In-Active	Ind. & AOP	Company	Status of Tax Collected / Deducted
V.	Sale of any other goods (including toll manufacturing) in the case of:				Tax Deduction by the prescribed person making payment
	Company	5 / *10	N/A	Minimum / adjustable for manufacturer / listed company	Tax Deduction by the prescribed person making payment
	Other taxpayers	5.5 / *11	Minimum	N/A	Tax Deduction by the prescribed person making payment
VI.	<ul style="list-style-type: none"> - Transport services - Freight forwarding services - Air cargo services - Courier services - Manpower outsourcing services - Hotel services - Security guard services - Software development services - IT services and IT enabled services as defined in section 2 - Tracking services - Advertising services (other than by print or electronic media) - Share registrar services - Engineering services including architectural services - Warehousing services - Services rendered by asset management companies - Data services provided under license issued by the Pakistan Telecommunication Authority - Telecommunication infrastructure (tower) services, car rental services - Building maintenance services, services rendered by Pakistan Stock Exchange Limited and Pakistan Mercantile Exchange Limited - Inspection, certification - Testing and training services - Oilfield services - Telecommunication services - Collateral management services - Travel and tour services. 	4 / *8	Minimum	Minimum	Tax Deduction by the prescribed person making payment
VII.	Oil tanker contractor services	2 / *4	Minimum	Minimum	Tax Deduction by the prescribed person making payment
VIII.	Other services in the case of:				
	<ul style="list-style-type: none"> - Company - Other taxpayers 	9 / *18 11 / *22	N/A Minimum	Minimum N/A	Tax Deduction by the prescribed person making payment Tax Deduction by the prescribed person making payment
IX.	Electronic and print media for advertisement services	1.5 / *3	Minimum	Minimum	Tax Deduction by the prescribed person making payment

Section	Type of Payment	Rate % Active /In-Active	Ind. & AOP	Company	Status of Tax Collected / Deducted
X.	Execution of a contract in the case of:				
	- Company	7.5 / *15	-	Minimum/ adjustable for listed company / subject to conditions	Tax Deduction by the prescribed person making payment
	- Other taxpayers	8 / *16	Minimum	N/A	Tax Deduction by the prescribed person making payment
	Sports person	10 / *20	Minimum	N/A	Tax Deduction by the prescribed person making payment
XI.	Deduction by exporter or an export house on payment for rendering of certain services	1 / *2	Minimum	Minimum	Tax Deduction by the prescribed person making payment
154	Exports				
I.	At the time of realization of foreign exchange proceeds on account of the export of goods by an exporter	1	Final	Final	Tax Deduction by every authorized dealer in foreign exchange
II.	At the time of realization of the proceeds on account of a sale of goods to an exporter under an inland back -to-back letter of credit or any other arrangement	1	Final	Final	Tax Deduction by every banking company
III.	At the time of export of goods by an industrial undertaking located in the areas declared by the Federal Government to be a Zone	1	Final	Final	Tax Collection by EPZA (the Export Processing Zone Authority)
IV.	At the time of making payment for a firm contract to an indirect exporter	1	Final	Final	Tax Deduction by every direct exporter and an export house
V.	At the time of clearing of goods exported	1	Final	Final	Tax Collection by the Collector of Customs
154A	Export of Services				
I.	Exports of computer software or IT services or IT enabled services persons registered with Pakistan Software Export Board	0.25	Final subject to conditions	Final subject to conditions	Tax Deduction by every authorized dealer in foreign exchange.
II.	a) services or technical services rendered outside Pakistan or exported from Pakistan; b) royalty, commission or fees derived by a resident company from a foreign enterprise in consideration for the use outside Pakistan of any patent, invention, model, design, secret process or formula or similar property right, or information concerning industrial, commercial or scientific knowledge, experience or skill made available or provided to such enterprise; c) construction contracts executed outside Pakistan; d) foreign commission due to an indenting commission agent; and e) other services rendered outside Pakistan as notified by the Board from time to time;	1	Final subject to conditions	Final subject to conditions	Tax Deduction by every authorized dealer in foreign exchange.

Section	Type of Payment	Rate % Active /In-Active	Ind. & AOP	Company	Status of Tax Collected / Deducted
II.	a) services or technical services rendered outside Pakistan or exported from Pakistan; (b) royalty, commission or fees derived by a resident company from a foreign enterprise in consideration for the use outside Pakistan of any patent, invention, model, design, secret process or formula or similar property right, or information concerning industrial, commercial or scientific knowledge, experience or skill made available or provided to such enterprise; (c) construction contracts executed outside Pakistan; (d) foreign commission due to an indenting commission agent; and (e) other services rendered outside Pakistan as notified by the Board from time to time;	1	Final subject to conditions	Final subject to conditions	Tax Deduction by every authorized dealer in foreign exchange.
155	Income from Property				
	Annual rent of immovable property including rent of furniture and fixtures and amount of service relating to such property				Tax Deduction by every prescribed person making a payment in full/ part
	- In case of company	15 / *30	N/A	Adjustable	Tax Deduction by every prescribed person making a payment in full/ part
	- In case of other taxpayers	Progressive rates	Adjustable	N/A	Tax Deduction by every prescribed person making a payment in full/ part
156	Prizes and winnings				
I.	Gross amount of prize bond winning.	15 / *30	Final	Final	Tax Deduction by every person paying prize on prize bond, winnings from raffle/lottery.
II.	Gross amount of Prize on crossword puzzle.	15 / *30	Final	Final	Tax Deduction by every person paying prize on prize bond, winnings from raffle/lottery.
III.	Gross amount of raffle/lottery winning, prize on winning a quiz, prize offered by a company for promotion of sales.	20 / *40	Final	Final	Tax Deduction by every person paying prize on prize bond, winnings from raffle/lottery.
156A	Petroleum products				
	Commission or discount allowed to petrol pump operators	12 / *24	Final	Final	Tax Deduction by every person selling petroleum product to petrol pump operator
231AB	Advance Tax on Cash Withdrawal				
	Cash withdrawal exceeding Rs 50,000/- per day from all accounts	0/0.6			Adjustable
231C	Advance tax from agency, sponsor on Foreign Domestic Workers				
	On issuance or renewal of visa to foreign national as domestic worker	Rs 200,000/400,000			Adjustable

Section	Type of Payment	Rate % Active /In-Active	Ind. & AOP	Company	Status of Tax Collected / Deducted
231B	Advance tax on motor vehicles				
	At the time of registration of a motor vehicle	Varying slabs on the basis of engine capacity Provided that in cases where the engine capacity is not applicable and the value of vehicle is Rs. 5.00 million or more, the rate of tax collectible shall be 3% of the import value as increased by custom duty, sales tax and federal excise duty in case of imported vehicles or invoice value in case of locally manufactured or assembled vehicles Provided that tax required to be collected shall be increased by 200% for persons not appearing in active taxpayers list	Adjustable	Adjustable	Advance Tax Collection subject to conditions, by every motor vehicle registration authority of excise and taxation department
	At the time of leasing of a motor vehicle to a person not appearing in ATL	4	Adjustable	Adjustable	Advance Tax Collection by every leasing company or a scheduled bank or a NBFC Or an investment bank or a modaraba or a DFI
	At the time of transfer of registration or ownership of a motor vehicle	Varying slabs on the basis of engine capacity Provided that in cases where the engine capacity is not applicable and the value of vehicle is Rs. 5.00 million or more, the rate of tax shall be Rs 20,000 Provided further that the rate of tax to be collected under this clause shall be reduced by ten percent each year from the date of first registration in Pakistan. Provided that tax required to be collected shall be increased by 200% for persons not appearing in active taxpayers list	Adjustable	Adjustable	Advance Tax Collection by every motor vehicle registration authority of excise and taxation department

Section	Type of Payment	Rate % Active /In-Active	Ind. & AOP	Company	Status of Tax Collected / Deducted
	At the time of sale of a motor vehicle by the manufacturer	Varying slabs Provided that in cases where the engine capacity is not applicable and the value of vehicle is Rs. 5.00 million or more, the rate of tax collectible shall be 3% of the import value as increased by custom duty, sales tax and federal excise duty in case of imported vehicles or invoice value in case of locally manufactured or assembled vehicles Provided that tax required to be collected shall be increased by 200% for persons not appearing in active taxpayers list	Adjustable	Adjustable	Advance Tax Collection by every manufacturer of a motor car or jeep
	Collection of Advance tax at the time of registration if the locally manufactured motor vehicle is sold prior to registration by the original purchaser				Advance Tax Collection every motor vehicle registration authority of excise and taxation department
	- Upto 1000cc	100,000/300,000	Adjustable	Adjustable	
	- 1001cc to 2000cc	200,000/600,000	Adjustable	Adjustable	
	- 2001cc and above	400,000/1,200,000	Adjustable	Adjustable	
233	Brokerage & Commission				
I.	Advertisement agent	10 / *20	Minimum	Minimum	Tax Deduction by the principle
II.	Life Insurance Agent where commission is less than Rs. 0.5 million per annum	8 / *16	Minimum	Minimum	Tax Deduction by the principle
III.	Others	12 / *24	Minimum	Minimum	Tax Deduction by the principle
234	Tax on "motor vehicle tax"				
	Registered laden weight/Seating capacity/Engine capacity and life of vehicle used	Varying rates	Adjustable	Adjustable	Advance Tax Collection by any person collecting motor vehicle tax
235	Electricity consumption				
I.	Industrial or Commercial consumers with monthly electricity bill				Advance Tax Collection by a person preparing electricity consumption bill
	- Upto Rs 500	Nil	-	-	
	- Exceeds Rs 500 but does not exceed Rs 20,000	10	Minimum	Adjustable	
	- Exceeds Rs. 20,000	Rs 1,950 plus 12% of the amount exceeding 20,000 for commercial consumers	Minimum/ Adjustable subject to conditions	Adjustable	
		Rs 1,950 plus 5% of the amount exceeding 20,000 for industrial consumers	Minimum/ Adjustable subject to conditions	Adjustable	

Section	Type of Payment	Rate % Active /In-Active	Ind. & AOP	Company	Status of Tax Collected / Deducted
II.	Domestic consumers, if not included in ATL	7.5% if the monthly bill exceeds Rs. 25,000	Minimum/ Adjustable subject to conditions	N/A	Advance Tax Collection by a person preparing electricity consumption bill
236	Telephone & internet bill				
I.	Telephone monthly bill exceeding Rs 1,000	10	Adjustable	Adjustable	Tax Deduction by the person preparing telephone or internet bill
II.	Subscriber of internet and prepaid internet card or sale of units through any electronic medium or whatever form	15	Adjustable	Adjustable	Tax Deduction by the person issuing or selling prepaid card for telephones
III.	Mobile telephone and prepaid card for telephones or sale of units through any electronic medium or whatever form.	15	Adjustable	Adjustable	Advance Tax Collection by the person issuing or selling units
236A	Sale by auction / tender				
I.	Sale of goods or property (excluding immovable property)	10 / *20	Adjustable	Adjustable	Tax Deduction by any person making sale by public auction
II.	Sale of immovable property	5 / *10	Adjustable	Adjustable	Tax Deduction by any person making sale by public auction
III.	Lease of right to collect toll	10 / *20	Final	Final	Tax Deduction by any person making sale by public auction
236C	Sale or transfer of immovable property				
	On gross amount of consideration received	3 / *6	Adjustable/ minimum/ final subject to conditions	Adjustable/ minimum subject to conditions	Tax Deduction by every person responsible for registering or attesting transfer
236CA	Advance tax on tv plays and advertisements				
	Foreign-produced TV drama serial or play	Rs. 1,000,000 per episode/*Rs. 2,000,000 per episode	N/A	Minimum	Any licensing authority certifying any foreign TV drama serial or play
	Foreign-produced TV play (single episode)	Rs.3,000,000/*Rs. 6,000,000	N/A	Minimum	Any licensing authority certifying any foreign TV drama serial or play
	Advertisement starring foreign actor	Rs. 100,000 per second/Rs. 200,000 per second	N/A	Minimum	Any licensing authority certifying any commercial for advertisement starring foreign actor
236CB	Advance tax on functions and gatherings	10/20	Adjustable	Adjustable	Owner/ operator of facility
236G	Advance tax on sales of specified goods to distributors, dealers, and wholesalers				
	- Fertilizer	0.7 / *1.4 / 0.25, if appearing in the ATL of income and sales tax	Adjustable	Adjustable	Tax Deduction by every manufacturer or commercial importer
	Other than fertilizer	0.1 / *0.2	Adjustable	Adjustable	Tax Deduction by every manufacturer or commercial importer

Section	Type of Payment	Rate % Active /In-Active	Ind. & AOP	Company	Status of Tax Collected / Deducted
236H	Advance tax on sales of specified goods to retailers or wholesaler	0.5 / *1	Adjustable	Adjustable	Tax Collection by every manufacturer, wholesaler, distributor, dealer or commercial importer
236K	Advance tax on purchase of immovable property	3 /10.5 (of the FMV) In case of persons not appearing in active taxpayers list, the tax shall be increased by two hundred and fifty percent	Adjustable/ Final subject to conditions	Adjustable	Tax Deduction by every person responsible for registering or attesting transfer
236Y	Advance tax on persons remitting amounts abroad through credit or debit or prepaid cards	5/*10	Adjustable		Tax deduction by every banking company
236Z	Value of Bonus shares issued	10/20	Final Tax		Tax deduction by every company issuing Bonus shares