



**PROCEDURE FOR PAYMENT OF  
15% SURCHARGE ON PAYABLE INCOME TAX**

- a. Caption 15% Surcharge on payable income tax
- b. Payment Section 4A
- c. Pay Section Code 89 (for Departmental use only)

**1. SELF PAYMENT**

Where a taxpayer wants to pay his self payment such as advance tax payment u/s 147, he will prepare two separate payment slips, i.e, one for Actual Tax Payment and second for the 15% Surcharge on Income Tax Paid. Hence two separate CPRs will be generated in such cases by the SBP and NBP.

**2. WITHHOLDING TAX PAYMENTS**

Where the tax is withheld by a withholding agent and the withholding is agent is depositing the tax, he will make two entries for each taxpayer in the same payment slip as follows:

NTN/CNIC	Status	Name and address of Taxpayer	Amount against which tax is withheld	Tax Paid
0016543-1	COY	XYZ	10,000	350.00
0016543-1	COY	XYZ	350	52.50

**3. APPLICATION OF 15% Surcharge on payable income tax**

a) Salaried Persons – Deduction u/s 149

The employers will deduct the 15% surcharge on the income tax payable on portion of the salary pertaining to the period starting from 15th March 2011 to 30th June 2011.

b) Other Withholding Tax

All withholding agents will deduct 15% surcharge on the income tax payable on payments from 15th March 2011 to 30th June 2011.

c) Advance Tax Payment u/s 147

The tax u/s 147 due from 15th March 2011 to 30th June 2011.

**4. Time of Payment of 15% Surcharge on payable income tax**

15% surcharge on payable income tax must be deposited at the time of deposit of the tax.