

Sellers, Buyers and Registering/Transferring Authorities of Immovable Property (such as Plots, Buildings, Flats, Agricultural Land, etc.) can pay **Withholding Tax u/s 236 of the Income Tax Ordinance 2001** and get a Computerized Payment Receipt (CPR) issued by NBP/SBP, by following the following steps.

1. Open the Internet Explorer Browser (version 6.4 or above).
2. Type URL <https://e.fbr.gov.pk>
3. Type your **Login\_ID** in the User ID Field and **Password** in the Password field and click the Login button.
4. Click on the **e-Payments** menu, and under the **Create Payment** option, select the **Direct Taxes** menu item.
5. Make sure the correct **Payment Year** and **Payment Month** are selected.
6. Click on the **Direct Taxes** link in the left hand Navigation menu.
7. Select **Tax on Sale of immovable Property** as Nature of Tax Payment
8. Select **107 – 236C – WHT @ 0.5% on Sale of Immovable Property** as Payment Section.
9. Make sure the details displayed are correct.
10. Enter the **Total Tax Amount Paid** with the required amount.
11. Enter the Particulars of Payment.
12. Click on the **Create** Button.
13. Review your e-Payment details and click on the **Confirm** button.
14. Print the PSID (PDF file) and make the payment at your nearest NBP/SBP branch given in the list (provided with your PSID).
15. After the payment is made, NBP/SBP will issue a CPR which you may, attach with and fill your IT-5 application form.