



# All Pakistan Newspapers Society

ST-1/E, Block-16, KDA Scheme 36, Gulistan-e-Jauhar, Karachi  
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Ref: APNS/2015/107

July 27, 2015

To: **All Member Publications.**  
**All Accredited Advertising Agencies.**

Sub: **Withholding Tax Deductions.**

Dear Sirs,

The advertising agencies and member publications are approaching us about the impact of Withholding Tax on the print media. We have to inform you that as per Finance Bill 2015, following rates of withholding tax for payments to print media by advertising agencies/clients are applicable.

In case of Income Tax Return Filer	1%
In case of non Income Tax Return Filer Company	12%
In case of non Income Tax Return Filer other than a company	15%

Accordingly, member publications if they fall in the category of filer are requested to provide NTN Number, Taxpayer Name & Business Name to agencies as well as to APNS failing which the agencies will presume the publication is a non-filer.

The accredited agencies/clients while making direct payment to publications will deduct the WHT as per above and provide tax challans to the concerned publication. In case the payment is routed through APNS, the agencies will not deduct WHT, which will be deducted by APNS while making payment to the publications.

Thanking you,

Yours faithfully,

( Sarmad Ali )  
Secretary General

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