

WITHHOLDING INCOME TAX FROM THE PAYMENTS FOR GOODS OR SERVICES

<u>PARTICULARS</u>	<u>STATUS</u>	<u>FILER</u>	<u>NON-FILER</u>
<u>SALES & SUPPLIES OF THE GOODS</u>			
PAYMENT FOR GOODS	COMPANY	4% OF THE GROSS AMOUNT	6% OF THE GROSS AMOUNT.
	OTHER THAN COMPANY	4.5% OF THE GROSS AMOUNT	6.5% OF THE GROSS AMOUNT
PAYMENT FOR THE SALES OF RICE, COTTON SEED, EDIBLE OILS	FOR ALL STATUS	1.5% OF THE GROSS AMOUNT PAYABL	1.5% OF THE GROSS AMOUNT OF PAYABLE
SUPPLIES MADE BY THE DISTRIBUTORS OF FAST MOVING CONSUMER GOODS	COMPANY	3% OF THE GROSS AMOUNT PAYABLE	3% OF THE GROSS AMOUNT OF PAYABLE
	OTHER THAN COMPANY	3.5% OF THE GROSS AMOUNT	3.5% OF THE GROSS AMOUNT
<u>SERVICES</u>			
TRANSPORT SERVICES	CO/IND/AOP	2% OF THE GROSS AMOUNT	2% O THE GROSS AMOUNT
SERVICES OTHER THAN TRANSPORT AND MEDIA FOR ADVERTISING	COMPANY	8% OF THE GROSS AMOUNT	12% OF THE GROSS AMOUNT
	OTHER THAN COMPANY	10% OF THE GROSS AMOUNT	15% OF THE GROSS AMOUNT.
ELECTRONIC & PRINT MEDIA FOR	ALL STATUS IN CASE OF FILER	1.5% OF THE GROSS AMOUNT	

ADVERTISING SERVICES			
	COMPANY		12% OF THE GROSS AMOUNT
	OTHER THAN COMPANY		15% OF THE GROSS AMOUNT
<u>CONTRACT</u>			
CONTRACT	SPORTPERSONS	10% OF THE GROSS AMOUNT	10% OF THE GROSS AMOUNT
CONTRACT	COMPANY	7% OF THE GROSS AMOUNT	10% OF THE GROSS AMOUNT
	OTHER THAN COMPANY	7.5% OF THE GROSS AMOUNT	10% OF THE GROSS AMOUNT