

INCOME TAX WITHHOLDING RATES (SUBJECT WISE)



| SECTIONS | | PAYMENT / TRANSACTION | WITHHOLDING TAX RATES | | | | | |
|-----------|-----|--|---|-----------|---|-----------|---|-----------|
| A. IMPORT | | | Part I of 12th Schedule [Annexure I] | | Part II of 12th Schedule [Annexure II] | | Part III of 12th Schedule [Annexure III] | |
| IMPORT | 148 | Imports (Minimum Tax except manufacture & Listed Companies) | Filer | Non-Filer | Filer | Non-Filer | Filer | Non-Filer |
| | | | 1% | 2% | 2% | 4% | 5.5% | 11% |
| | | | Manufacturers Covered Under Rescinded S.R.O. 1125(I)/2011 | | | | 1% | 2% |
| | | Pharmaceutical Finish Goods | | | | 4% | 8% | |
| | | Importers of CKD Kits of Electric Vehicles for Small Cars (SUVs with 50 kwh battery and LCVs with 150 kwh battery) | | | | 1% | 2% | |

| B. SALARY | | | Slabs Rates | | |
|-----------|------------------|---|--------------------------|--------------------------|------------|
| SALARY | 149 | Salary | Slab | Rate on Exceeding Amount | Fixed Tax |
| | | | Up to 600,000 | Nil | Nil |
| | | | 600,001 to 1,200,000 | 5% | Nil |
| | | | 1,200,001 to 1,800,000 | 10% | 30,000 |
| | | | 1,800,001 to 2,500,000 | 15% | 90,000 |
| | | | 2,500,001 to 3,500,000 | 17.5% | 195,000 |
| | | | 3,500,001 to 5,000,000 | 20% | 370,000 |
| | | | 5,000,001 to 8,000,000 | 22.5% | 670,000 |
| | | | 8,000,001 to 12,000,000 | 25% | 1,345,000 |
| | | | 12,000,001 to 30,000,000 | 27.5% | 2,345,000 |
| | | | 30,000,001 to 50,000,000 | 30% | 7,295,000 |
| | | | 50,000,001 to 75,000,000 | 32.5% | 13,295,000 |
| | | | 75,000,000 and above | 35% | 21,420,000 |
| 149(3) | BoD Meetings Fee | 20% on Gross amount at the time of Payment to Director. | | | |

| C. DIVIDEND | | | Individual / AOP | | Companies | |
|-------------|-----|--|------------------|-----------|-----------|-----------|
| DIVIDEND | 150 | Power Generation *Subject to the implementation & Purchase Agreements | Filer | Non-Filer | Filer | Non-Filer |
| | | | 7.5% | 15% | 7.5% | 15% |
| | | Cash Dividend | 15% | 30% | 15% | 30% |
| | | Specie Dividend (Shares of Associates) | 15% | 30% | 15% | 30% |
| | | Mutual Fund; Stock Fund | 15% | 30% | 15% | 30% |
| | | Mutual Fund; Money Market Fund / Income Fund | 15% | 30% | 15% | 30% |
| | | REIT, Modaraba or any Other Collective Scheme | 15% | 30% | 15% | 30% |
| | | Exempt company OR Non tax payable Companies | 25% | 50% | 25% | 50% |

| D. INTEREST | | | Companies / Individual / AOP | | | |
|-------------|--|--|------------------------------|------------------|-----------|--|
| | | | Filer | | Non-Filer | |
| INTEREST | 151 | Interest | 15% | | 30% | |
| | 151(1)(a) | Interest on National Saving Scheme (NSS) | | | | |
| | 151(1)(b) | Interest on Bank Account | | | | |
| | 151(1)(c) | Interest on Federal Government, Provincial Government & Local Government Bonds | | | | |
| | 151(1)(d) | Interest on Company Loans | | | | |
| 151(1A) | Interest on Investment in Sukuks from a Sukuk Holder | Companies | | Individual / AOP | | |
| | | Filer | Non-Filer | Filer | Non-Filer | |
| | | 25% | 50% | 10% < 1million | 20% | |
| | | | | 12.5% > 1million | 25% | |

| E. NON-RESIDENT | | | Companies / Individual / AOP | | | | | |
|-----------------|-------------------------------|--|------------------------------|-------------------------------|-----------|------------------|-----------|----|
| | | | Filer | | Non-Filer | | | |
| NON - RESIDENT | 152(1) | Royalty or Fee for Technical Services | 15% | | 30% | | | |
| | 152(IA) | Construction Services | 7% | | 7% | | | |
| | | Advertisement by TV Satellite Channels | 7% | | 7% | | | |
| | 152(1AAA) | Media Person Advertisement Services | 10% | | 10% | | | |
| | 152(1C) | Fee for Offshore Digital Services | 5% | | 5% | | | |
| | 152(2) | Any Other Services | 20% | | 40% | | | |
| | 152 (2A) | (a) | Supply of Goods | Companies | | Individual / AOP | | |
| | | | | Filer | Non-Filer | Filer | Non-Filer | |
| | | (b) | Services | 8% | 16% | 10% | 20% | |
| | | | | (c) | Sportsman | 7% | 14% | 7% |
| | 152(1BA) | Foreign Produced Commercial | Filer | | | Non-Filer | | |
| | | | 20% | | 40% | | | |
| | 152(5)(I) | 1 | Transport Services | Companies / Individual / AOP | | | | |
| | | | | Filer | | Non-Filer | | |
| | | | | 3% | 6% | 3% | 6% | |
| 2 | | | | Freight Forwarding Services | 3% | 6% | 3% | 6% |
| 3 | | | | Air Cargo Services | 3% | 6% | 3% | 6% |
| 4 | | | | Courier Services | 3% | 6% | 3% | 6% |
| 5 | | | | Manpower Outsourcing Services | 3% | 6% | 3% | 6% |
| 6 | | | | Hotel Services | 3% | 6% | 3% | 6% |
| 7 | | | | Security Guard Services | 3% | 6% | 3% | 6% |
| 8 | Software Development Services | 3% | 6% | 3% | 6% | | | |

| | | | | | | | |
|--|--|----|---|----|----|----|----|
| | | 9 | Information Technology (IT) Services | 3% | 6% | 3% | 6% |
| | | | <ul style="list-style-type: none"> ➤ Software Development ➤ Software Maintenance ➤ System Integration ➤ Web Design ➤ Web Development ➤ Web Hosting ➤ Network Design | | | | |
| | | 10 | IT Enabled Services | 3% | 6% | 3% | 6% |
| | | | <ul style="list-style-type: none"> ➤ Inbound or Outbound Call Centers ➤ Medical Transcription ➤ Remote Monitoring ➤ Graphics Design ➤ Accounting Services ➤ Human Resource (HR) Services ➤ Telemedicine Centers ➤ Data Entry Operations ➤ Cloud Computing Services ➤ Data Storage Services ➤ Locally Produced Television Programs ➤ Insurance Claims Processing | | | | |
| | | 11 | Tracking Services | 3% | 6% | 3% | 6% |
| | | 12 | Advertising Services (Other than Print/Electronic Media) | 3% | 6% | 3% | 6% |
| | | 13 | Share Registrar Services | 3% | 6% | 3% | 6% |
| | | 14 | Engineering Services | 3% | 6% | 3% | 6% |
| | | 15 | Car Rental Services | 3% | 6% | 3% | 6% |
| | | 16 | Building Maintenance Services | 3% | 6% | 3% | 6% |
| | | 17 | Services Rendered by Pakistan Stock Exchange Limited | 3% | 6% | 3% | 6% |
| | | 18 | Services Rendered by Pakistan Mercantile Exchange Limited | 3% | 6% | 3% | 6% |
| | | 19 | Inspection Services | 3% | 6% | 3% | 6% |
| | | 20 | Certification Services | 3% | 6% | 3% | 6% |
| | | 21 | Testing Services | 3% | 6% | 3% | 6% |
| | | 22 | Training Services | 3% | 6% | 3% | 6% |
| | | 23 | Oilfield Services | 3% | 6% | 3% | 6% |

| F. GOODS, SERVICES & CONTRACTS | | | Companies | | Individual / AOP | | |
|--|-----------|--|--|-----------|------------------|-----------|----|
| | | | Filer | Non-Filer | Filer | Non-Filer | |
| | | | Rice, Cotton Seed Oil, Edible Oils (if Annual Payment > 75K) | 1.5% | 3% | 1.5% | 3% |
| Other Goods including Toll Manufacturing (if Annual Payment > 75K) | 4% | 8% | 4.5% | 9% | | | |
| GOODS, SERVICES & CONTRACTS | 153(1)(a) | Distributors, Dealers, Sub-Dealers, Wholesalers and Retailers | 0.25% | | | | |
| | | <ul style="list-style-type: none"> ➤ FMCG ➤ Fertilizer ➤ Electronics Excluding Mobile Phones ➤ Sugar ➤ Cement ➤ Edible Oil | (ATL in Sales Tax Act, 1990 and Income Tax Ordinance, 2001) | 4% | - | 4.5% | - |
| | | | (ATL in Income Tax Ordinance, 2001) | - | 8% | - | 9% |
| | | | (ATL in Sales Tax Act, 1990) | 0.5% | 1% | 0.5% | 1% |
| | | Traders of Yarn | 0.5% | 1% | 0.5% | 1% | |

| | | | | | | | |
|-----------|---|---|----|-----|-----|-----|----|
| 153(1)(b) | Services (if Annual Payment > 30K) | | 8% | 16% | 10% | 20% | |
| | 1 | Transport Services | 3% | 6% | 3% | 6% | |
| | 2 | Freight Forwarding Services | 3% | 6% | 3% | 6% | |
| | 3 | Air Cargo Services | 3% | 6% | 3% | 6% | |
| | 4 | Courier Services | 3% | 6% | 3% | 6% | |
| | 5 | Manpower Outsourcing Services | 3% | 6% | 3% | 6% | |
| | 6 | Hotel Services | 3% | 6% | 3% | 6% | |
| | 7 | Security Guard Services | 3% | 6% | 3% | 6% | |
| | 8 | Software Development Services | 3% | 6% | 3% | 6% | |
| | 9 | Information Technology (IT) Services | | 3% | 6% | 3% | 6% |
| | | <ul style="list-style-type: none"> ➤ Software Development ➤ Software Maintenance ➤ System Integration ➤ Web Design ➤ Web Development ➤ Web Hosting ➤ Network Design | | | | | |
| | 10 | IT Enabled Services | | 3% | 6% | 3% | 6% |
| | | <ul style="list-style-type: none"> ➤ Inbound or Outbound Call Centers ➤ Medical Transcription ➤ Remote Monitoring ➤ Graphics Design ➤ Accounting Services ➤ Human Resource (HR) Services ➤ Telemedicine Centers ➤ Data Entry Operations ➤ Cloud Computing Services ➤ Data Storage Services ➤ Locally Produced Television Programs ➤ Insurance Claims Processing | | | | | |
| | 11 | Tracking Services | 3% | 6% | 3% | 6% | |
| | 12 | Advertising Services (Other than Print/Electronic Media) | 3% | 6% | 3% | 6% | |
| | 13 | Share Registrar Services | 3% | 6% | 3% | 6% | |
| | 14 | Engineering Services | 3% | 6% | 3% | 6% | |
| | 15 | Architectural Services | 3% | 6% | 3% | 6% | |
| | 16 | Warehousing Services | 3% | 6% | 3% | 6% | |
| | 17 | Services Rendered by Asset Management Companies | 3% | 6% | 3% | 6% | |
| | 18 | Data Services provided under License issued by PTA | 3% | 6% | 3% | 6% | |
| | 19 | Telecommunication Infrastructure (Tower) Services | 3% | 6% | 3% | 6% | |
| | 19 | Car Rental Services | 3% | 6% | 3% | 6% | |
| | 20 | Building Maintenance Services | 3% | 6% | 3% | 6% | |
| 21 | Services Rendered by Pakistan Stock Exchange Limited | 3% | 6% | 3% | 6% | | |
| 22 | Services Rendered by Pakistan Mercantile Exchange Limited | 3% | 6% | 3% | 6% | | |
| 23 | Inspection Services | 3% | 6% | 3% | 6% | | |
| 24 | Certification Services | 3% | 6% | 3% | 6% | | |

| | | | | | | | |
|-----------|---|--|--------------------------------|------------------|------------------|-------------------------|------------------|
| | 25 | Testing Services | 3% | 6% | 3% | 6% | |
| | 26 | Training Services | 3% | 6% | 3% | 6% | |
| | 27 | Oilfield Service | 3% | 6% | 3% | 6% | |
| | 28 | Telecommunication Services | 3% | 6% | 3% | 6% | |
| | 29 | Collateral Management Services | 3% | 6% | 3% | 6% | |
| | 30 | Travel and Tour Services | 3% | 6% | 3% | 6% | |
| | ❖ The Above reduce Tax rate shall be applicable only where the payment for services are subjected to withholding tax on gross receipts and the service provider has not contested taxation of gross receipts before any Court of Law. | | | Companies | | Individual / AOP | |
| | | | | Filer | Non-Filer | Filer | Non-Filer |
| | Electronic and Print Media Advertising Services | | | 1.5% | 3% | 1.5% | 3% |
| | 153(1)(c) | Contracts (if Annual Payment > 10K) | | 6.5% | 13% | 7% | 14% |
| Sportsman | | Filer | | Non-Filer | | | |
| | | | 10% | | 20% | | |
| 153(2) | <ul style="list-style-type: none"> ➤ Stitching ➤ Dying ➤ Printing ➤ Embroidery | <ul style="list-style-type: none"> ➤ Washing ➤ Sizing ➤ Weaving | Company/ AOP/Individual | | | | |
| | | | Filer | | Non-Filer | | |
| | | | 1% | | 2% | | |

| | | | | | | |
|-------------------------------|---------|--------------------------------------|--------------------------------|--|--|--|
| G. (I) EXPORT OF GOODS | | | Company/ AOP/Individual | | | |
| | | | Filer / Non-Filer | | | |
| EXPORTS | 154 | Exports | 1% | | | |
| | 154(1) | Export of Goods | 1% | | | |
| | 154(2) | Export Commission | 5% | | | |
| | 154(3) | Inland Bank to Bank Letter of Credit | 1% | | | |
| | 154(3A) | Export Processing Zone | 1% | | | |
| | 154(3B) | Indirect Exporter; SPO | 1% | | | |

| | | | | | | |
|-----------------------------------|---|-----|--|---|--------------------------------|--|
| G. (II) EXPORT OF SERVICES | | | | | Company/ AOP/Individual | |
| | | | | | Filer / Non-Filer | |
| EXPORTS OF SERVICES | 154A | (a) | Exports of Computer Software | | 1% | |
| | | | Information Technology (IT) Services | | 1% | |
| | | | <ul style="list-style-type: none"> ➤ Software Development ➤ Software Maintenance ➤ System Integration ➤ Web Design | <ul style="list-style-type: none"> ➤ Web Development ➤ Web Hosting ➤ Network Design | | |
| | | | IT Enabled Services | | | |
| | | | <ul style="list-style-type: none"> ➤ Inbound or Outbound Call Centers ➤ Medical Transcription ➤ Remote Monitoring ➤ Graphics Design ➤ Accounting Services ➤ Human Resource (HR) Services | <ul style="list-style-type: none"> ➤ Telemedicine Centers ➤ Data Entry Operations ➤ Cloud Computing Services ➤ Data Storage Services ➤ Locally Produced Television Programs ➤ Insurance Claims Processing | 1% | |
| | | | (b) | Services or Technical Services Rendered Outside Pakistan | | |
| | Services or Technical Services Exported from Pakistan | | | 1% | | |

| | | | | | |
|--|--|-----|--|--|----|
| | | | Royalty, Commission or Fees by Resident Company from Foreign Enterprise for the Use Outside Pakistan of; | | |
| | | (c) | <ul style="list-style-type: none"> ➤ Patent ➤ Invention ➤ Model ➤ Design ➤ Secret Process | <ul style="list-style-type: none"> ➤ Secret Formula ➤ Similar Property Right ➤ Information Concerning Industrial, Commercial or Scientific Knowledge, Experience or Skill | 1% |
| | | (d) | Construction Contracts Executed Outside Pakistan | | 1% |
| | | (e) | Other Services Rendered Outside Pakistan As Notified by the Board from Time to Time | | 1% |

| H. RENT | | | COMPANY | | Individual / AOP | | | |
|---------------------|-----|------------------------------------|---------|-----------|------------------------------|--------------------------|-----------|------------|
| RENT | 155 | Rent (On Gross Rental Payment) | Filer | Non-Filer | Slabs | Rate on Exceeding Amount | Fixed Tax | Non-Filer |
| | | | | | | Filer | | |
| | | | 15% | 30% | Up to 300,000 | Nil | Nil | - |
| | | | | | 300,000 to 600,000 | 5% | Nil | Double Tax |
| | | | | | 600,000 to 2,000,000 | 10% | 15,000 | Double Tax |
| | | | | | 2,000,000 and above | 25% | 155,000 | Double Tax |
| I. PRIZE & WINNINGS | | | | | Companies / Individual / AOP | | | |
| PRIZE & WINNING | 156 | Prize Bonds | | | Filer | Non-Filer | | |
| | | | | | 15% | 30% | | |
| | | Prizes, Winning, Lottery & Raffles | | | | 20% | 40% | |

| J. PETROL | | | Companies / Individual / AOP | | | | |
|-----------|------|-----------------------------|------------------------------|--|-------|-----------|--|
| PETROL | 156A | Petrol & Petroleum Products | | | Filer | Non-Filer | |
| | | | | | 12% | 24% | |

| K. PURCHASE OF MOTOR VEHICLES | | | Engine Capacity | Filer (Per Annum) | Non-Filer (Per Annum) |
|-------------------------------|---------------|--|-------------------|-------------------|-----------------------|
| PURCHASE OF MOTOR VEHICLES | 231B(1A) | At the time of Motor Vehicle Leasing | Any Motor Vehicle | - | 4% |
| | 231B(1) & (3) | On Registration by Excise & Taxation Dept. & On Sale by Manufacturer (Car or Jeep) | Up to 850cc | 7,500 | 15,000 |
| | | | 851cc to 1000cc | 15,000 | 30,000 |
| | | | 1001 to 1300cc | 25,000 | 50,000 |
| | | | 1301cc to 1600cc | 50,000 | 100,000 |
| | | | 1601cc to 1800cc | 75,000 | 150,000 |
| | | | 1801cc to 2000cc | 100,000 | 200,000 |
| | | | 2000cc to 2500cc | 150,000 | 300,000 |
| | | | 2500cc to 3000cc | 200,000 | 400,000 |
| | | | Above 3000cc | 250,000 | 500,000 |

| | | | Engine Capacity | Filer (Per Annum) | Non-Filer (Per Annum) |
|----------|--|------------------|----------------------|---|--------------------------|
| | | | 231B(2) | Transfer or Ownership (Tax rate shall be reduced by 10% each year from the date of 1st registration) | Up to 850cc |
| | | 851cc to 1000cc | 5,000 | 10,000 | |
| | | 1001 to 1300cc | 7,500 | 15,000 | |
| | | 1301cc to 1600cc | 12,500 | 25,000 | |
| | | 1601cc to 1800cc | 18,750 | 37,500 | |
| | | 1801cc to 2000cc | 25,000 | 50,000 | |
| | | 2000cc to 2500cc | 37,500 | 75,000 | |
| | | 2500cc to 3000cc | 50,000 | 100,000 | |
| | | Above 3000cc | 62,500 | 125,000 | |
| 231B(2A) | Sold Locally Manufactured Motor Vehicles | Engine Capacity | Filer | Non-Filer | |
| | | Up to 1000cc | 50,000 | 100,000 | |
| | | 1001cc to 2000cc | 100,000 | 200,000 | |
| | | 2001cc and above | 200,000 | 400,000 | |
| 234 | Private Motor Vehicle | Engine Capacity | Filer (Per Annum) | Non-Filer (Per Annum) | |
| | | Up to 1000cc | 800 | 1,600 | |
| | | 1001cc to 1199cc | 1,500 | 3,000 | |
| | | 1200cc to 1299cc | 1,750 | 3,500 | |
| | | 1300cc to 1499cc | 2,500 | 5,000 | |
| | | 1500cc to 1599cc | 3,750 | 7,500 | |
| | | 1600cc to 1999cc | 4,500 | 9,000 | |
| | | 2000cc & above | 10,000 | 20,000 | |

| L. BROKERAGE AND COMMISSION | | | Companies / Individual / AOP | |
|-----------------------------|-----|-------------------------------------|------------------------------|------------|
| BROKERAGE & COMMISSION | 233 | Advertising Commission | Filer | Non- Filer |
| | | Life Insurance Agent (If < 500,000) | 10% | 20% |
| | | Other Commissions | 8% | 16% |
| | | | 12% | 24% |

| M. ELECTRICITY (ON GROSS) | | | Companies / Individual / AOP | | | |
|---------------------------|-----|-----------------------------------|------------------------------|--------------------------|-----------|-------|
| ELECTRICITY | 235 | Commercial / Industrial Consumers | Slabs | Rate on Exceeding Amount | Fixed Tax | |
| | | | Up to 500 | Nil | Nil | |
| | | | 500 to 20,000 | 10% | Nil | |
| | | | Commercial Consumers | 20,000 and above | 12% | 1,950 |
| | | | Industrial Consumers | 20,000 and above | 5% | 1,950 |
| | | | Domestic / Residential | Not < 25,000 | - | |
| | | | | Exceeding 25,000 | 7.5% | |

| N. PHONE & INTERNET | | | Companies / Individual / AOP | |
|---------------------|-----|---|------------------------------|--|
| | | | Filer / Non-Filer | |
| PHONES & INTERNET | 236 | Telephone Bill, Internet Bills, Phone Cards for TY-2022 | 10% | |
| | | Telephone Bill, Internet Bills, Phone Cards from 01 July 2022 onwards | 8% | |

| O. PROPERTY SALE AND PURCHASE | | | Companies / Individual / AOP | |
|-------------------------------|------|---|------------------------------|-----------|
| | | | Filer | Non-Filer |
| PROPERTY | 236C | Sale of Property | 1% | 2% |
| | 236K | On Purchase of immovable Property and person responsible for collecting payments in Instalment on the Fair Market Value | 1% | 2% |

| P. DISTRIBUTORS, DEALERS, WHOLESALERS | | | | Companies / Individual / AOP | |
|---|---|---|---|------------------------------|-----------|
| | | | | Filer | Non-Filer |
| DISTRIBUTORS, DEALERS, WHOLESALERS | 236G | Fertilizers | | 0.70% | 1.4% |
| | | Other than Fertilizer | | 0.1% | 0.2% |
| | | <ul style="list-style-type: none"> ➤ Electronics ➤ Sugar ➤ Cement ➤ Iron ➤ Steel Product ➤ Motorcycles ➤ Pesticides ➤ Cigarettes ➤ Glass ➤ Textile ➤ Beverages ➤ Paint or Foam Sector | <ul style="list-style-type: none"> ➤ Pharmaceuticals ➤ Poultry ➤ Animal Feed ➤ Edible Oil ➤ Ghee ➤ Auto-Parts ➤ Tyres ➤ Varnishes ➤ Chemicals ➤ Cosmetics ➤ IT Equipment | | |
| | Distributor, Dealer and Wholesalers of Fertilizers (ATL in Sales Tax Act, 1990 & Income Tax Ordinance 2001) | | 0.25% | | |
| | 236H | Sale of Retailers / Wholesalers by Distributor / Dealer | | 0.5% | 1% |
| <ul style="list-style-type: none"> ➤ Electronics ➤ Sugar ➤ Cement ➤ Iron ➤ Steel Product ➤ Motorcycles ➤ Pesticides ➤ Cigarettes ➤ Glass ➤ Textile ➤ Beverages ➤ Paint or Foam Sector | <ul style="list-style-type: none"> ➤ Pharmaceuticals ➤ Poultry ➤ Animal Feed ➤ Edible Oil ➤ Ghee ➤ Auto-Parts ➤ Tyres ➤ Varnishes ➤ Chemicals ➤ Cosmetics ➤ IT Equipment | | | | |

| Q. EDUCATION EXPENSES | | | Only Individual | |
|-----------------------|------|------------------------------|-----------------|-----------|
| | | | Filer | Non-Filer |
| EDUCATION | 236I | For Institutions in Pakistan | - | 5% |

| R. OTHER VARIOUS WITHHOLDING SECTIONS; | | | | |
|--|------|--|---|-----------------|
| OTHERS | 156B | Voluntarily Pension Scheme | 3 years Average | 3 years Average |
| | 235B | Steel Metals, Re-roller etc. | Rs.1/- per unit of electricity | |
| | 236Q | Rent of Machinery and Equipment; Minimum Tax | 10% | |
| | 236A | Other Auction | 10% | 20% |
| | | Immovable Property Sold by Auction | 5% | 10% |
| | 236O | Advance tax under this chapter shall not be collected from | <ul style="list-style-type: none"> * Federal Government, Provincial Government * Foreign Diplomats, Diplomatic Mission * Exemption Certificate | |

If you need any clarification in respect to the above, kindly do contact our Income Tax Team as follows;

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Thanks & Regards,
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