



**MOOREShekha Mufti**  
Chartered Accountants

# **INCOME TAX WITHHOLDING CHART**

(SUBJECT WISE WITH PAYMENT CODES)

## **TAX YEAR 2026**

WITH EFFECT FROM JULY 01, 2025

IN LIGHT OF PROPOSED AMENDMENTS  
THOROUGH FINANCE BILL 2025

Moore Shekha Mufti is an independent member firm of Moore Global International, members in principal cities throughout the world.

[www.mooreshekhamufti.com](http://www.mooreshekhamufti.com)



**A**

**IMPORT**

**K**

**CASH WITHDRAWAL  
FROM BANK**

**B**

**SALARY**

**L**

**MOTOR VEHICLES**

**C**

**DIVIDEND**

**M**

**BROKERAGE AND  
COMMISSION**

**D**

**INTEREST**

**N**

**ELECTRICITY**

**E**

**NON-RESIDENT**

**O**

**PHONE & INTERNET**

**F**

**GOODS, SERVICES  
& CONTRACTS**

**P**

**PROPERTY SALE &  
PURCHASE**

**G**

**EXPORT OF GOODS &  
SERVICES**

**Q**

**DISTRIBUTORS, DEALERS,  
WHOLESALE & RETAILERS**

**H**

**RENT**

**R**

**OTHERS**

**I**

**PRIZE & WINNINGS**

**S**

**NO WITHHOLDING**

**J**

**PETROL**



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	Import (Minimum Tax except for manufacture & Listed Companies)	Filer	Non-Filer	Filer	Non-Filer	Filer	Non-Filer	
			1%	2%	2%	4%	5.5%	11%	
			64010052		Commercial Importer		Commercial Importer		
					Filer	Non-Filer	Filer	Non-Filer	
					3.5%	7%	6%	12%	
					64010054		64010062		
			Manufacturers Covered Under Rescinded S.R.O. 1125 of 2011 (TLCSS)					1%	2%
								64010052	
		Pharmaceutical Finished Goods (not manufacture in Pakistan, as certified by the Drug Regulatory Authority of Pakistan)					4%	8%	
							64060008		
		Importers of CKD Kits of Electric Vehicles for Small Cars (SUVs with 50 kwh battery and LCVs with 150 kwh battery)					1%	2%	
							64010052		
		Sr. No	C & F Value of Mobile Phone (In US Dollar)		Tax (in Rs.)				
					In CBU condition PCT Heading 8517.1219			In CKD/SKD condition under PCT Heading 8517.1211	
		1	Up to 30 except smart phones		70			0	
		2	Exceeding 30 and up to 100 and smart phones up to 100		100			0	
		3	Exceeding 100 and up to 200		930			0	
		4	Exceeding 200 and up to 350		970			0	
		5	Exceeding 350 and up to 500		5,000			3,000	
		6	Exceeding 500		11,500			5,200	





B. SALARY			Slab Rates		
SALARY	149	Salary	Slab	Rate on Exceeding Amount	Fixed Tax
			Up to 600,000	Nil	Nil
			600,001 to 1,200,000	1%	Nil
			1,200,001 to 2,200,000	11%	6,000
			2,200,001 to 3,200,000	23%	116,000
			3,200,001 to 4,100,000	30%	346,000
			4,100,001 and above	35%	616,000
			Salary of Federal Government Employees u/s 149 64020001		
			Salary of Provincial Government Employees u/s 149 64020002		
			Salary of Corporate Sector Employees u/s 149 64020003		
			Salary of Other Employees u/s 149 64020004		
	149(3)	BoD Meeting Fee	20% on Gross amount to Director 64020003		
	4AB	Surcharge	@9% on Annual Tax on Income More than Rs. 10M		
	149(1A)	Pension, Annuity or Supplement received by former employer to employee below the age of 70 years	Upto 10 million		0%
			10 million and above		5%
			-		

C. DIVIDEND			Individual / AOP		Company	
DIVIDEND	150	Power Generation *Subject to the implementation & Purchase Agreements	Filer	Non-Filer	Filer	Non-Filer
			7.5%	15%	7.5%	15%
		64030052				
		Cash Dividend	15%	30%	15%	30%
			64030055			
		Specie Dividend (Shares of Group Company)	15%	30%	15%	30%
			64030055			
		Mutual Fund; Stock Fund	15%	30%	15%	30%
			64030055			
		Mutual Fund; Money Market Fund / Income Fund	25%	50%	25%	50%
			64030055			
		REIT, Modaraba or any Other Collective Scheme	15%	30%	15%	30%
			64030055			
		Exempt company OR Non tax payable Companies	25%	50%	25%	50%
			64030081			



D. INTEREST				Company / Individual / AOP					
				Filer		Non-Filer			
	151(1)(a)	Interest on National Saving Scheme (NSS)		20%		40%			
				64040001					
	151(1)(b)	Interest on Bank Account		20%		40%			
				64040002					
	151(1)(c)	Interest on Federal Government, Provincial Government & Local Government Bonds		20%		40%			
				64040003					
	151(1)(d)	Interest on Company Loans		15%		30%			
				64040004					
	151(1A)	Interest on Investment in Sukuks		Company		Individual / AOP			
				Filer	Non-Filer	Filer	Non-Filer		
				25%	50%	10% < 1million		20%	
						64030083			
						12.5% > 1million		25%	
	64030081		64030082						
151A	Gain arising on disposal of certain debt securities		15%		30%				
			-						
E. NON-RESIDENT				Company / Individual / AOP					
				Filer / Non-Filer					
NON – RESIDENT	152(1)	Royalty or Fee for Technical Services		15%					
				64050051					
	152(1A)	(a)	Construction Services Assembly or Installation project in Pakistan		7%				
					64050052				
		(b)	Any Other Contract for Construction Services		7%				
					64050053				
		(c)	Advertisement by TV Satellite Channels		7%				
					64050054				
	152(1AA)	Insurance or Re-Insurance Premium		5%					
				64050055					
	152(1AAA)	Media Person Advertisement Services		10%					
				64050006					
	152(1BA)	Foreign Produced Commercial		20%					
				64050100					
152(1C)	Fee for Offshore Digital Services		15%						
			10%						



		Capital gain arising on the disposal of debt instruments and government securities including treasury bills and PIB invested through (SCRA) (Non-Resident Company having no PE)	64060061			
152(1DA)	Capital gain arising on the disposal of debt instruments, government securities and certificates including (Shariah Compliant Variant) invested through (FCVA or NRVA) (Non-Resident Pakistani holding POC or NICOP or CNIC)		10%			
			64050050			
152(1DB)	(a)	In case the sukuk holder is a company	25%			
	(b)	In case the sukuk holder is an individual or an association of person, if the return on investment is more than one million	12.5%			
	(c)	In case the sukuk holder is an individual or an association of person, if the return on investment is less than one million	10%			
			64050077			
152(1DC)	Service Charges or Commission or Fee to Remittances Operators		10%			
			64050078			
152(1DD)	Any type of Fee to a Card Network Company or Payment Gateway or any other person		10%			
			64050079			
152(2)	Any Other Services		20%			
			64050007			
152(2A)	(a)	Supply of Goods	Company		Individual / AOP	
			Filer	Non-Filer	Filer	Non-Filer
			5%	10%	5.5%	11%
			64050068			
	(b)	Services	Company / Individual / AOP			
			Filer		Non-Filer	
			15%		30%	
			-			
	Specified Services		Company / Individual / AOP			
			Filer		Non-Filer	
	1	Transport Services	8%		16%	
	2	Freight Forwarding Services				
	3	Air Cargo Services				
	4	Courier Services				
	5	Manpower Outsourcing Services				
	6	Hotel Services				
	7	Security Guard Services				
8	Software Development Services					
9	Tracking Services					



		10	Advertising Services (Other than Print & Electronic Media)		
		11	Share Registrar Services		
		12	Engineering Services		
		13	Car Rental Services		
		14	Building Maintenance Services		
		15	Services Rendered by Pakistan Stock Exchange Limited		
		16	Services Rendered by Pakistan Mercantile Exchange Limited		
		17	Inspection Services		
		18	Certification Services		
		19	Testing Services		
		20	Training Services		
		21	Oilfield Services		
		22	<b>Information Technology (IT) Services</b>	<b>Filer</b>	<b>Non-Filer</b>
			i. Software Development ii. Software Maintenance iii. System Integration iv. Web Design v. Web Development vi. Web Hosting vii. Network Design	4%	8%
		23	<b>IT Enabled Services</b>	4%	8%
			i. Inbound or Outbound Call Centers ii. Medical Transcription iii. Remote Monitoring iv. Graphics Design v. Accounting Services vi. Human Resource (HR) Services vii. Telemedicine Centers viii. Data Entry Operations ix. Cloud Computing Services x. Data Storage Services xi. Locally Produced TV Programs xii. Insurance Claims Processing	64050080	
					<b>Company / Individual / AOP</b>
					<b>Filer</b>
					<b>Non-Filer</b>
		(c)	i Sportsman	15%	30%
			ii Contract	8%	16%
					64050063





F. GOODS, SERVICES & CONTRACTS			Company		Individual / AOP			
GOODS, SERVICES & CONTRACTS	153(1)(a)	Rice, Cotton Seed or Edible Oils (if Annual Payment > 75K)	Filer	Non-Filer	Filer	Non-Filer		
			1.5%	3%	1.5%	3%		
			64060003					
		Other Good (if Annual Payment > 75K)	5%	10%	5.5%	11%		
			64060060		64060083			
		Toll Manufacturing (if Annual Payment > 75K)	9%	18%	11%	22%		
			64060068		64060084			
		Distributors, Dealers, Sub-Dealers, Wholesalers & Retailers	Companies / Individual / AOP		Companies		Individual / AOP	
		i. FMCG ii. Fertilizer iii. Electronics (excluding Mobile Phones) iv. Sugar v. Cement vi. Edible Oil vii. Steel	ATL in both Sales Tax & Income Tax		Filer	Non-Filer	Filer	Non-Filer
			0.25%		5%	10%	5.5%	11%
			64060032		64060060		64060083	
		Traders of Yarn	Company / Individual / AOP					
			Filer		Non-Filer			
			0.5%		1%			
			64060051					
		Distribution of Cigarettes	Company / Individual / AOP					
			Filer		Non-Filer			
			2.5%		5%			
		Distribution of Pharmaceutical Products	64060002					
			1%		2%			
			64060002					
	153(1)(b)	Services (if Annual Payment > 30K)	Company / Individual / AOP					
	Filer		Non-Filer					
	15%		30%					





Specified Service		Filer	Non-Filer
1	Transport Services	6%	12%
2	Freight Forwarding Services		
3	Air Cargo Services		
4	Courier Services		
5	Manpower Outsourcing Services		
6	Hotel Services		
7	Security Guard Services		
8	Software Development Services		
9	Tracking Services		
10	Advertising Services (Other than Print & Electronic Media)		
11	Share Registrar Services		
12	Engineering Services		
13	Architectural Services		
14	Warehousing Services		
15	Services Rendered by Asset Management Companies		
16	Data Services provided under License issued by PTA		
17	Telecommunication Infrastructure (Tower) Services		
18	Car Rental Services		
19	Building Maintenance Services		
20	Services Rendered by Pakistan Stock Exchange Limited		
21	Services Rendered by Pakistan Mercantile Exchange Limited		
22	Inspection Services		
23	Certification Services		
24	Testing Services		
25	Training Services		
26	Oilfield Service		
27	Telecommunication Services		
28	Collateral Management Services		
29	Travel and Tour Services		
30	REIT Management Services		
31	Services Rendered by National Clearing Company Pakistan Limited		



	32	Information Technology (IT) Services	4%		8%	
		i. Software Development ii. Software Maintenance iii. System Integration iv. Web Design v. Web Development vi. Web Hosting vii. Network Design	64060158			
	33	IT Enabled Services	4%		8%	
		i. Inbound / Outbound Call Centers ii. Medical Transcription iii. Remote Monitoring iv. Graphics Design v. Accounting Services vi. Human Resource Services vii. Telemedicine Centers viii. Data Entry Operations ix. Cloud Computing Services x. Data Storage Services xi. Locally Produced TV Programs xii. Insurance Claims Processing	64060158			
	❖ 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.		Company		Individual / AOP	
			Filer	Non-Filer	Filer	Non-Filer
	Electronic and Print Media Advertising Services		1.5%	3%	1.5%	3%
			64060153			
	153(1)(c)	Contracts (if Annual Payment > 10K)	7.5%	15%	8%	16%
			64060265		64060266	
Sportsman		Filer		Non-Filer		
		15%		30%		
		-				
153(2)	i. Stitching ii. Dying iii. Printing iv. Embroidery	v. Washing vi. Sizing vii. Weaving	Company / AOP/ Individual			
			Filer		Non-Filer	
			1%		2%	
			64060231			
153(3A)	Digitally ordered goods or delivered services through E-Commerce platforms including websites	Digital Means or Banking Channels by Payment Intermediary	Filer		Non-Filer	
		Upto 10,000	1%		2%	
		10,000 to 20,000	2%		4%	
		20,000 & above	0.25%		0.5%	
		Cash on Delivery (CoD) by Courier Service	Filer		Non-Filer	
		On supply of electronic and electrical goods	0.25%		0.5%	
		On supply of clothing articles, apparels, garments etc.	2%		4%	
		Other Supplies of Goods	1%		2%	
			-			



G. (I) EXPORT OF GOODS				Company / AOP / Individual	
				Filer / Non-Filer	
EXPORTS	154	Exports (Minimum)	1%		
			64070054		
	154(1)	Export of Goods (Minimum)	1%		
			64070054		
	Clause 2A, Division-IV, Part-III, First Schedule	Advance Tax on the Export Proceeds (Adjustable)	1%		
			64070054		
	154(3)	Inland Bank to Bank Letter of Credit (Minimum)	1%		
			64070054		
	154(3A)	Export Processing Zone (Minimum)	1%		
			64070054		
	154(3B)	Indirect Exporter; SPO (Minimum)	1%		
			64070054		
G. (II) EXPORT OF SERVICES				Company / AOP / Individual	
				Filer / Non-Filer	
EXPORTS OF SERVICES	154A	(a)	Exports of Computer Software [Tax Year 2024 to till 2026]		0.25%
					64070201
			Information Technology (IT) Services [Tax Year 2024 to till 2026]		0.25%
			i. Software Development ii. Software Maintenance iii. System Integration iv. Web Design		64070201
			v. Web Development vi. Web Hosting vii. Network Design		
			IT Enabled Services [Tax Year 2024 to till 2026]		0.25%
		i. Inbound / Outbound Call Centers ii. Medical Transcription iii. Remote Monitoring iv. Graphics Design v. Accounting Services vi. Human Resource Services		64070201	
		vii. Telemedicine Centers viii. Data Entry Operations ix. Cloud Computing Services x. Data Storage Services xi. Locally Produced TV Programs xii. Insurance Claims Processing			
		(b)	Services or Technical Services Rendered Outside Pakistan		1%
					64070201
			Services or Technical Services Exported from Pakistan		1%
					64070201
		(c)	Royalty, Commission or Fees by Resident Company from Foreign Enterprise for the Use Outside Pakistan of;		1%
			i. Patent ii. Invention iii. Model iv. Design v. Secret Process		64070201
		vi. Secret Formula vii. Similar Property Right viii. Information Concerning Industrial, Commercial or Scientific Knowledge, Experience or Skill			



		(d)	Construction Contracts Executed Outside Pakistan	1%
				64070201
		(da)	Indenting Commission Agent on Imports	1%
			Indenting Commission Agent on Exports	64070201
		(e)	Other Services Rendered Outside Pakistan, as Notified by the Board from Time to Time	1%
				64070201

H. RENT			Company		Individual / AOP			
RENT	155	Rent (On Gross Rental Payment)  (If the payer is Individual or AOP, withholding only if annual rent > 1.5M)	Filer	Non-Filer	Slabs	Rate on Exceeding Amount	Fixed Tax	Non-Filer
			Filer				Non-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
64080001		64080001						

I. PRIZE & WINNINGS			Company / Individual / AOP	
PRIZE & WINNING	156	Prize Bonds & Cross-word puzzle	Filer	Non-Filer
			15%	30%
			64090051	
		Winnings from a raffle, lottery, prize on winning a quiz, prize offered by companies for promotion of sale	20%	40%
			Raffles 64090053	
			Lottery 64090054	
			Quiz 64090053	

J. PETROL			Company / Individual / AOP	
PETROL	156A	Petrol & Petroleum Products (Lubricants)	Filer	Non-Filer
			12%	24%
			64090151	

K. CASH WITHDRAWAL FROM BANK			Filer	Non-Filer
BANK	231AB	Cash Withdrawal (if > 50k /day)	-	0.8%
			-	





L. MOTOR VEHICLES			Engine Capacity	Rate of Tax for Filer	Rate of Tax Non-Filer
PURCHASE	231B(1A)	At the time of Motor Vehicle Leasing	Any Motor Vehicle	-	12%
			64100304		
	231B (1) & (3)	On Registration by Excise & Taxation Dept. & On Sale by Manufacturer (Car or Jeep)	Up to 850cc	0.5% of the value	1.5% of the value
			851cc to 1000cc	1% of the value	3% of the value
			1001 to 1300cc	1.5% of the value	4.5% of the value
			1301cc to 1600cc	2% of the value	6% of the value
			1601cc to 1800cc	3% of the value	9% of the value
			1801cc to 2000cc	5% of the value	15% of the value
		I- Imported in Pakistan, the import value assessed by the Customs authorities as increased by customs duty, federal excise duty and sales tax payable at import stage	2001cc to 2500cc	7% of the value	21% of the value
			2501cc to 3000cc	9% of the value	27% of the value
			Above 3000cc	12% of the value	36% of the value
		Motor Vehicle Registration Fee u/s 231B(1)		64100301	
		Motor Vehicle Sale u/s 231B(3)		64100303	
		Engine capacity is not applicable / Value of vehicle is 5 million or more [Imported Vehicle / Locally Manufactured or Assembled]	Filer	Non-Filer	
			3%	9%	
	231B(2)	Transfer or Ownership (Tax rate shall be reduced by 10% each year from the date of 1st registration)	Engine Capacity	Filer (Per Annum)	Non-Filer (Per Annum)
			Up to 850cc	-	-
			851cc to 1000cc	5,000	15,000
			1001 to 1300cc	7,500	22,500
			1301cc to 1600cc	12,500	37,500
			1601cc to 1800cc	18,750	56,250
			1801cc to 2000cc	25,000	75,000
			2000cc to 2500cc	37,500	112,500
			2500cc to 3000cc	50,000	150,000
			Above 3000cc	62,500	187,500
		64100302			
		Engine capacity is not applicable / Value of vehicle is 5 million or more *Tax rate reduced by 10% for each year from the 1st registration in Pakistan	Filer	Non-Filer	
			20,000	60,000	
SALE	231B(2A)	Sold Locally Manufactured Motor Vehicles	Engine Capacity	Filer	Non-Filer
			Up to 1000cc	100,000	300,000
			1001cc to 2000cc	200,000	600,000



			2001cc and above	400,000	1,200,000
			64100305		
ANNUAL PAYMENT	234	Motor Vehicles	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
			64130003		

M. BROKERAGE AND COMMISSION			Company / Individual / AOP	
BROKERAGE & COMMISSION	233	Advertising Commission	Filer	Non- Filer
			10%	20%
			64120070	
		Life Insurance Agent (If < 500,000)	8%	16%
			64120066	
		Other Commissions	12%	24%
			64120074	

N. ELECTRICITY (ON GROSS)			Company / Individual / AOP		
			Slabs	Rate on Exceeding Amount	Fixed Tax
ELECTRICITY	235	Commercial / Industrial Consumers	Up to 500	Nil	Nil
			500 to 20,000	10%	Nil
				64140101	
		Commercial Consumers	20,000 and above	12%	1,950
			64140001		
		Industrial Consumers	20,000 and above	5%	1,950
			64140002		
		Domestic / Residential	Not < 25,000	Filer	Non-Filer
			-		
			Exceeding > 25,000	-	7.5%
64140102					



O. PHONE & INTERNET			Company / Individual / AOP	
			Filer	Non-Filer as per the General Order by the Board
PHONES & INTERNET	114B	Bills or Sales of prepaid internet or telephone cards or sale of units to any electronic medium	-	75%
	236	Telephone Bill, Internet Bills, Phone Cards	15%	
			Telephone Bill u/s 236(1)(a)	64150001
			Prepaid Telephone Card u/s 236(1)(b)	64150003
			Phone Unit u/s 236(1)(c)	64150004
			Internet Bill u/s 236(1)(d)	64150005
			Prepaid Internet Card u/s 236(1)(e)	64150006

P. PROPERTY SALE AND PURCHASE		Company / Individual / AOP		
PROPERTY	<u>Sale of Property-236C</u>	Filer	❖ Late Filer	Non-Filer {Other than Non-resident Pakistani}
	up to 50 Million	4.5%	7.5%	11.5%
	50 Million to 100 Million	5%	8.5%	11.5%
	100 Million & above	5.5%	9.5%	11.5%
		-		
	<u>Purchase of Property-236K</u>	Filer	❖ Late Filer	Non-Filer {Other than Non-resident Pakistani}
	up to 50 Million	1.5%	4.5%	10.5%
	50 Million to 100 Million	2%	5.5%	14.5%
	100 Million & above	2.5%	6.5%	18.5%
		-		
	❖ Late Filer Tax is not payable If the last three Tax Year returns were filed in time.			

Q. DISTRIBUTORS, DEALERS, WHOLESALERS, RETAILERS			Company / Individual / AOP		
			Filer	Non-Filer	
DISTRIBUTORS, DEALERS, WHOLESALERS, RETAILERS	236G	Sale to Distributors, Dealers, Wholesalers by Manufacture & Commercial Importer	0.1%	2%	
			64150701		
		Fertilizers	ATL in both Sales Tax & Income Tax	Filer	Non-Filer
			0.25%	0.70%	1.4%
	64150702				
	236H	Sale to Retailers by Manufacture, Distributors, Dealers, Wholesalers & Commercial Importer	Filer	Non-Filer	
			0.5%	2.5%	
			64150803		



**R. OTHER VARIOUS WITHHOLDING SECTIONS**

OTHERS	231C	On issuance or renewal of Visa to a Foreign National as a Domestic Workers by the Visa issuing authority from the employer	Company / Individual / AOP	
			Filer	Non-Filer
			200,000/-	400,000/-
			64151907	
	236A	Property Auction, Sale by Auction of Train Management Services by the Pakistan Railway	5%	10%
			64150103	
		Other Auction	10%	20%
			64150101	
	236CA	Foreign Produced TV Drama Serial or Play	Rs. 1,000,000/- per episode	Rs. 2,000,000/- per episode
			64150503	
		Foreign Produced TV Play (single episode)	Rs. 3,000,000/-	Rs. 6,000,000/-
			64150504	
		Advertisement Starring Foreign Actor	Rs. 500,000/- per second	Rs. 1,000,000/- per second
			64150505	
	236CB	Functions & Gatherings	10%	20%
			64151351	
	236Y	On amount Remitted abroad through Credit, Debit or Prepaid Cards	5%	10%
			64151905	
	236Z	Bonus Shares issued by Listed & Unlisted Companies	10%	20%
			64151351	

**S. NO WITHHOLDING**

NO WITHHOLDING	236O	Advance tax under this chapter shall not be collected from	<ul style="list-style-type: none"> <li>* Federal Government, Provincial Government</li> <li>* Foreign Diplomats, Diplomatic Mission</li> <li>* Withholding Exemption Certificate Holder</li> </ul>
----------------	------	--	--





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

**MS. AFSHEEN REHMAN**

Manager | Tax

Email: [afsheen.rehman@mooreshekhamufti.com](mailto:afsheen.rehman@mooreshekhamufti.com)

**MR. IMRAN-UL-HAQ**

Deputy Manager | Tax

Email: [imran.haq@mooreshekhamufti.com](mailto:imran.haq@mooreshekhamufti.com)

**MR. BADAR IQBAL**

Supervisor | Tax

Email: [badar.iqbal@mooreshekhamufti.com](mailto:badar.iqbal@mooreshekhamufti.com)

**MS. ANUM ISMAIL**

Supervisor | Tax

Email: [anum.ismael@mooreshekhamufti.com](mailto:anum.ismael@mooreshekhamufti.com)

**MR. MAZHAR SHAHZAD**

Senior Executive | Tax

Email: [mazhar.shahzad@mooreshekhamufti.com](mailto:mazhar.shahzad@mooreshekhamufti.com)



## **MOORE**Shekha Mufti

Chartered Accountants

### **Principal Office**

C-253, P.E.C.H.S., Block 6  
Off Shahrah-e-Faisal  
Karachi. Pakistan  
**P:** + 92 21 34392484  
+ 92 21 34392485  
**F:** + 92 21 34544766

### **Lahore Office**

Office # 12, Third Floor,  
Leeds Center, Main Boulevard,  
Gulberg III, Lahore  
**T:** +92 42 32335958  
**E:** [info.lhr@mooreshekhamufti.com](mailto:info.lhr@mooreshekhamufti.com)

### **Islamabad Office**

The Hive 1st Floor Plot  
No. E#14, Manzoor Plaza  
Fazal-e-Haq Road G-6,  
Blue Area Islamabad

Moore Shekha Mufti is an independent member firm of Moore Global International, members in principal cities throughout the world.

[info@mooreshekhamufti.com](mailto:info@mooreshekhamufti.com)

[www.mooreshekhamufti.com](http://www.mooreshekhamufti.com)