Newsletter
Federal Tax Ombudsman

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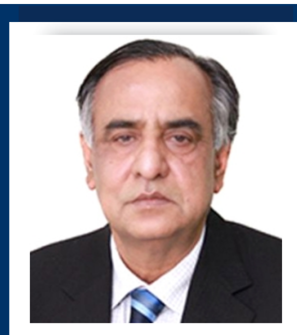
Quarterly

MESSAGE FEDERAL TAX OMBUDSMAN



As the Federal Tax Ombudsman, I reaffirm our unwavering commitment to ensuring speedy, transparent, and fair justice for all taxpayers. Timely redressal of grievances is not only our responsibility but also essential for strengthening trust in the tax system. Our office remains dedicated to addressing complaints of maladministration, undue delays, misuse of authority, and harassment with efficiency and impartiality. We are continuously improving our processes to ensure that relief is provided swiftly and on merit.

We firmly believe that protecting the rights and interests of taxpayers is central to good governance. Every effort is being made to create a responsive and accountable system where taxpayers can seek justice without fear or difficulty. I assure all taxpayers that the FTO will continue to uphold its mandate by delivering prompt justice and safeguarding taxpayer interests with integrity and professionalism.

M. Zafar-ul-Haq Hijazi
Federal Tax Ombudsman

Inside this Issue

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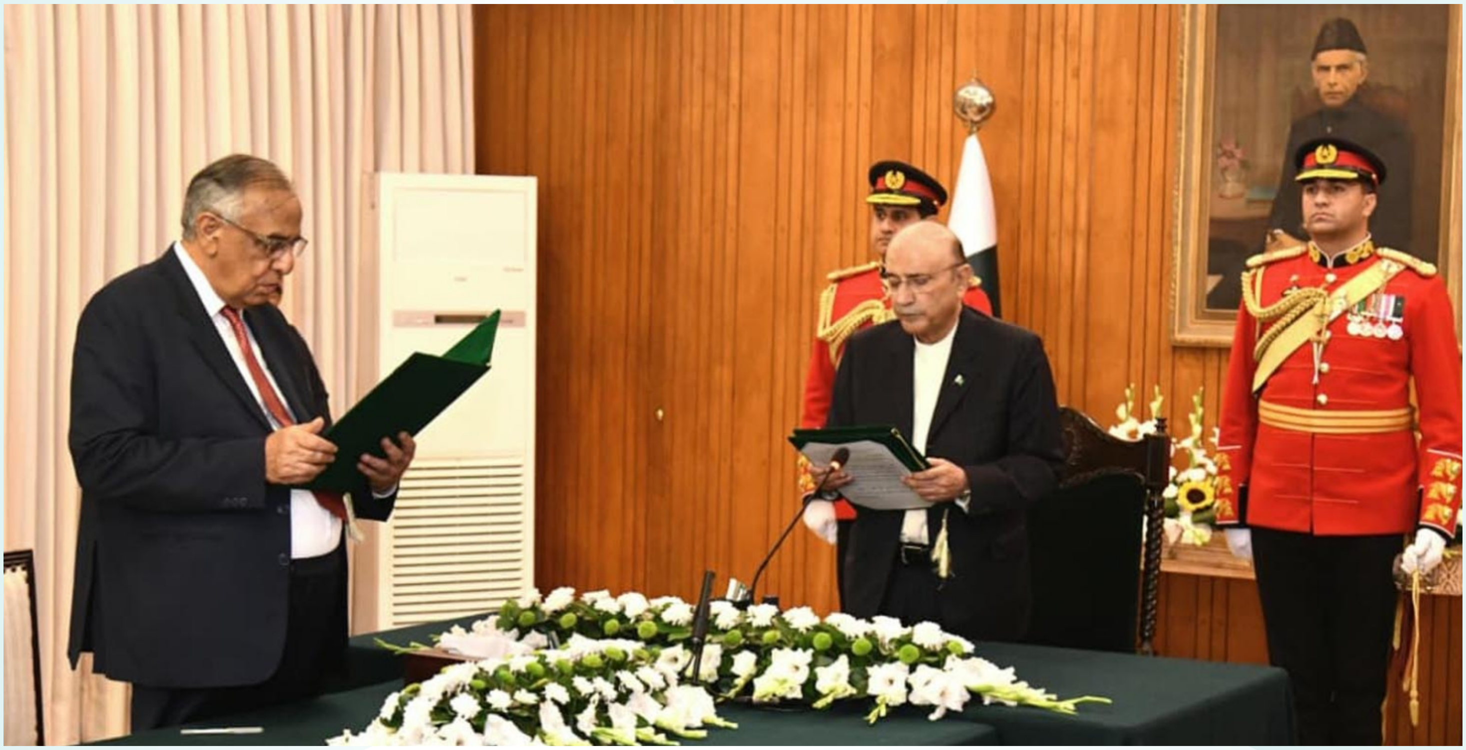
The President of the Islamic Republic of Pakistan Administers the Oath to Federal Tax Ombudsman Zafar Hijazi



The President of Pakistan administered the oath of office to Federal Tax Ombudsman Zafar Hijazi. The oath-taking ceremony was held at the Aiwan-e-Sadr and was attended by senior government officials.

During the ceremony, Zafar Hijazi took the oath as Federal Tax Ombudsman, followed by an important meeting with the President. President Asif Ali Zardari congratulated him on assuming his new responsibilities and extended his best wishes.

Zafar Hijazi has over four decades of extensive professional experience and has previously served as the Chairman of the Securities and Exchange Commission of Pakistan (SECP).

During the meeting, President Asif Ali Zardari emphasized the importance of the Federal Tax Ombudsman's role, stating that the institution should play an effective role in resolving issues faced by taxpayers. He instructed that effective measures be taken to raise public awareness so that as many citizens as possible can benefit from the institution.

The President also emphasized the effective use of modern technology, stating that the Federal Tax Ombudsman's office should provide citizens with prompt, transparent, and easy access to relief while also expanding the institution's outreach nationwide.

FTO'S DECISIONS

FTO Terms FBR's Refusal to Adjust Pending Refund Against Super Tax Demand as Maladministration:

Taking a major step to facilitate the corporate sector, the Federal Tax Ombudsman (FTO) has directed the Federal Board of Revenue to recover Super Tax from taxpayers only after adjustment of pending refund claims

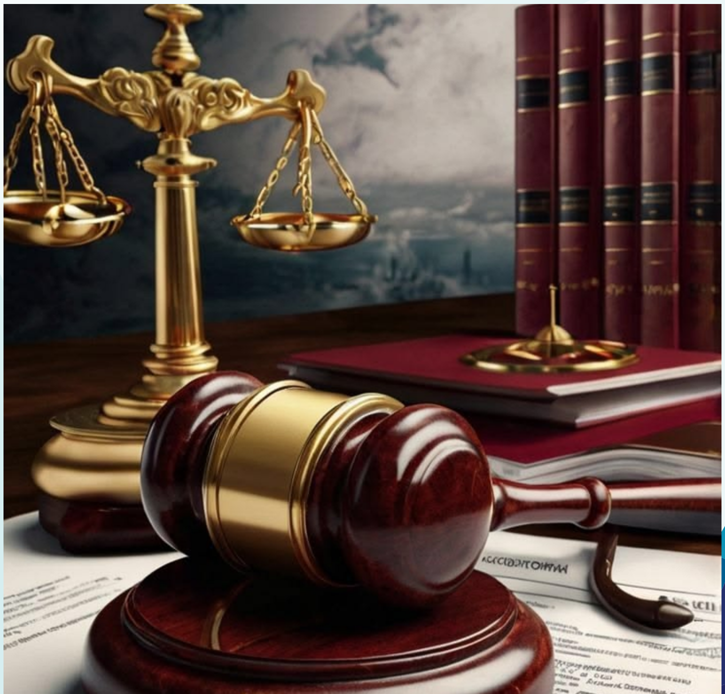
The FTO has also declared that the tax department's insistence on cash recovery of Super Tax despite the existence of a refund claim amounts to coercion and harassment to the taxpayer.

Through this new order, the FTO has directed the Federal Board of Revenue to issue instructions to all Inland Revenue field formations ensuring that recovery of Super Tax is made only after adjustment of pending refund claims. The FTO has further directed the Commissioner of Inland Revenue, Refund Zone, RTO Faisalabad to dispose of the complainant's refund application for Tax Year 2024 strictly in accordance with law after providing a proper hearing to the taxpayer and to report compliance within 45 days. The Ombudsman observed that the delay in processing the refund and the insistence on cash recovery of the tax demand, despite the availability of a refund claim, constituted maladministration and arbitrary conduct on the part of the department.The complaint was filed under Section 10(1) of the Federal Tax Ombudsman Ordinance, 2000, against non-issuance of an income tax refund amounting to Rs. 4.506 million for Tax Year 2024. The complainant had filed a return of income under Section 114(1) of the Income Tax Ordinance, 2001, claiming the said refund and subsequently e-filed the refund application on 13 August 2025.

According to the complainant, despite submission of the application and reminders dated 17 December 2025 and 6 January 2026, the department failed to dispose of the refund application within the prescribed time under Section 170(4) of the Income Tax Ordinance, 2001.

During proceedings it was revealed that the department had also passed an order under Section 4C of the Income Tax Ordinance on 11 February 2026 creating a tax demand of Rs. 1.548 million for the same tax year. The complainant requested that the refund amount be adjusted against the demand to avoid coercive recovery. The departmental representative informed that the department was informally pursuing a policy of collecting Super Tax demand through cash payment without allowing adjustment of refunds, but failed to cite any legal authority for such practice. The Ombudsman observed that the taxpayer's offer to adjust the refund against the demand for the same tax period was reasonable, and that the department's insistence on cash recovery despite the existence of a refund claim amounts to coercion and harassment.

In its findings, the Federal Tax Ombudsman held that the department's refusal to adjust the pending refund against the Super Tax demand and its insistence on cash payment was perverse, arbitrary and discriminatory within the meaning of Section 2(3)(i)(b) of the FTO Ordinance.



Manually Registered Persons: FTO Asks FBR to Probe Suspicious Data

The Federal Tax Ombudsman (FTO) asked the Federal Board of Revenue (FBR) to carry out a thorough investigation of the data of recently manually registered persons by field formations in order to forestall any revenue leakages.

The Database Administrator, Regional Tax Office (RTO) Multan, provided a list of 65 manually registered cases during the month of November 2025 within the jurisdiction of RTO Multan as a sample.

It was found that these cases were registered manually from the login credentials of departmental officers without following the latest SOP for the registration of new NTNs.

According to an order of the FTO issued to the FBR, in view of the likely leakage of state revenue, the issue requires further probe by field formations because such registrations have been made in violation of the Standard Operating Procedure (SOP) laid down by the FBR for registration of taxpayers, linking it with the mandatory incorporation of SIM numbers.

Maladministration in terms of Section 2(3)(I), defined as "a decision, process, recommendation, act of omission or commission which is contrary to law, rules or regulations or departs from established practice or procedure unless it is bona fide and for valid reasons," is clearly visible.

The FBR will direct the Director General (DT & IT), FBR, and Pakistan Revenue Automation Limited (PRAL) authorities in Islamabad to carry out a thorough investigation of the data of recently manually registered persons by field formations to forestall any revenue leakages.

Departmental officers involved in bypassing the FBR's SOP need to be identified and held accountable, the FTO recommended.

The complaint was filed under the Federal Tax Ombudsman Ordinance, 2000 (FTO Ordinance) by a

tax practitioner against irregularities in the FBR's registration process.

The complainant stated that following a recent update, the FBR made it mandatory for new taxpayer registrations to be verified only through the registered mobile number linked to the applicant's CNIC. However, certain individuals have found ways to bypass this verification process. In several cases reviewed, the taxpayers' registration forms (Form 181) show the "Medium" as "Manual," indicating that these NTNs were not generated through the normal online process.

It was reported that some individuals are exploiting this loophole by charging thousands of rupees per case to manually create NTNs without proper SIM verification. This practice undermines the integrity of the taxpayer registration system and damages public trust in FBR's digital reforms.

The complainant strongly urged the FBR to investigate the matter, identify the individuals involved in this malpractice, and take immediate action to close any system loopholes that allow manual creation of NTNs without proper verification, the FTO order added.

FTO Takes Notice of Crucial Public Complaint on Filer Status

The Federal Tax Ombudsman took serious notice of a crucial public interest complaint highlighting alleged maladministration and willful non-implementation of binding orders by the Federal Board of Revenue (FBR) regarding the issue of turning manual tax return filers into inactive taxpayers despite filing an electronic return for Tax Year 2025.

The FTO office ordered a formal investigation into the matter and issued notices to the Secretary Revenue Division, Member IR (Operations), CEO PRAL, and Director General (IT & DT), directing them to submit their comments.

The proceedings stem from a complaint filed by the LTBA Public Interest Litigation Committee, which approached the FTO in his capacity as a taxpayer, whistleblower, and public interest litigant. The complaint alleges that despite clear and binding findings of the FTO and the issuance of FBR Circular No. 6 of 2025-26, lawful manual return filers continue to be denied their legitimate "Active Taxpayer/Filer" status.

The FTO had categorically held that manual return filers are legally entitled to file paper returns and that failure of FBR officers to facilitate such taxpayers constitutes maladministration. Subsequently, the FBR itself acknowledged these issues through Circular No. 6 of 2025-26, extending filing timelines and directing field formations to provide legal and technical assistance to manual filers.

However, the complainant contends that despite full compliance with the FTO's orders and the FBR's own circular, a senior citizen widow taxpayer was unlawfully denied filer status, resulting in financial loss, higher withholding taxes, and harassment. The complaint asserts that such actions amount to willful defiance of law, contempt of the FTO, and maladministration as defined under Section 2(3) of the FTO Ordinance 2000.

Taking cognizance of the matter, the FTO sought explanations from the highest operational and IT authorities of the FBR, signaling that accountability may extend beyond field officers to policy and system-level decision-makers. The move is seen as a strong message against institutional resistance and a reaffirmation of the Ombudsman's constitutional role in protecting taxpayer rights, enforcing the rule of law, and curbing arbitrary exercise of authority within revenue administration.

WHT on Power Bills: FTO Resolves Dispute Between Two Tax Offices

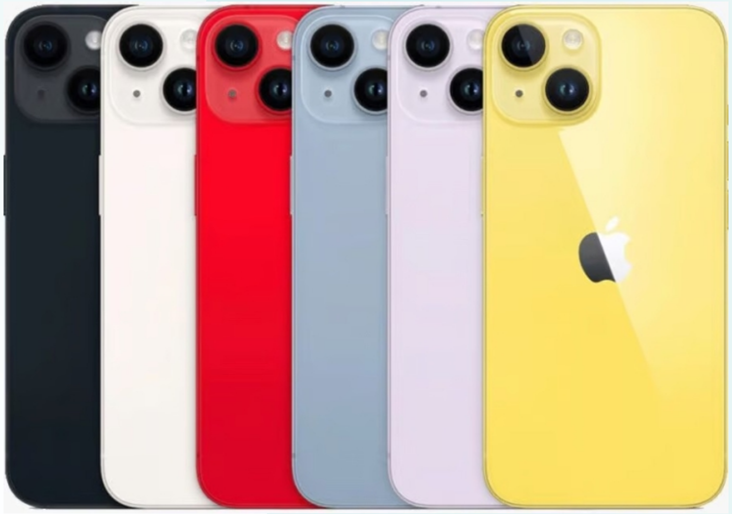
The Federal Tax Ombudsman (FTO) resolved a major dispute between two tax offices of the Federal Board of Revenue (FBR) regarding the deduction and deposit of withholding tax under Section 235 of the Income Tax Ordinance 2001 on electricity bills of consumers.

The FTO stopped the Regional Tax Office (RTO) Islamabad from issuing further coercive notices to Hazara Electric Supply Company Limited (HAZECO). In this regard, the FTO issued an order against the FBR.

"Needless to emphasize, the instant complaint represents a critical failure in internal coordination and reflects a blatant disregard for regulatory dispensations devised by FBR Headquarters. Since the matter falls squarely in the administrative domain of Member Operations (IR), his intervention is required to resolve the matter definitively," the FTO order added.

The complaint was filed under Section 10(1) of the Federal Tax Ombudsman Ordinance 2000 primarily against RTO Abbottabad for erroneously diverting tax deductions for the month of September 2025 amounting to Rs. 180 million and additionally against CTO Islamabad for initiating coercive measures through show-cause notices issued to senior officials of Hazara Electric Supply Company Limited.

Confiscation of iPhones: The President refers the case back to FTO



President Mr. Asif Ali Zardari has remanded a unique case of serious maladministration committed by customs officials at the Islamabad Airport, allegedly involving the failure to return a huge quantity of expensive iPhones to the importer upon payment of duties/taxes, and the claimed destruction of the imported phones.

The case has been referred back to the Federal Tax Ombudsman. The case is a classic example of alleged fraudulent activities at Islamabad Airport, which appear to have been committed by officials at the airport. The whole case revolves around the question of whether these mobile devices were still active despite customs officials at Islamabad Airport reporting that the phones had been destroyed.

FBR Member Customs (Operations) needs to take immediate notice of the case and prevent any similar fraudulent activities by customs officials at Islamabad Airport, if any.

According to the order of the President, the representation has been filed by the Federal Board of Revenue assailing the order of the Federal Tax Ombudsman, whereby it was held that the responding department has conducted an inquiry into the matter in compliance with this office's recommendations dated 08.05.2024, passed in the complaint. The relevant part thereof has also been reproduced at para 4 supra. No further action is warranted; therefore, the complaint is closed, and the file is consigned to record.

The said complaint has been filed in terms of the Federal Tax Ombudsman Ordinance, 2000 (FTO Ordinance) against the Collectorate of Customs (Airports), Islamabad, for not returning iPhones recovered from the complainant.

Briefly, as per the complainant: "The importer is writing to formally lodge a complaint against the customs authorities in Islamabad regarding fraudulent activity involving the alleged destruction of 42 iPhone 14 Pro Max devices. The official claim by the customs authorities is that these phones were destroyed; however, evidence shows otherwise. Upon investigation, it has been found that these devices are still active, with their iCloud statuses showing as operational. In fact, some of the devices have recently been restored, indicating clear misuse and fraudulent mishandling of the seized property. This not only constitutes gross misconduct but also reflects serious flaws in the accountability mechanisms of the customs department. As the rightful owner, the importer has suffered a substantial financial loss due to the mismanagement and potential corruption surrounding this case. The value of the 42 iPhone 14 Pro Max devices, coupled with the reputational and operational damage caused by this mishandling, has placed a significant burden on the importer.

In light of this situation, the importer has requested the President to conduct a thorough and impartial investigation into the customs authorities' claim of destruction of the devices, verify the actual status of the devices, and identify the individuals or groups involved in this misconduct and hold the responsible parties accountable for their actions, recommend compensation for the huge financial loss the importer has incurred, and propose systemic reforms to ensure such incidents do not recur in the future."

The complaint was referred to the Secretary, Revenue Division, Islamabad, for comments. In response thereto, the Collector, Collectorate of Customs (Airports), Islamabad, submitted the following comments/reply:

The complainant had earlier filed a complaint in this case with the FTO in March 2024. After conducting hearings, the FTO issued findings and ordered a fact-finding inquiry in the case. Compliance in this regard was made by the Collectorate, and the inquiry report was forwarded to the FTO vide letter dated 20 September 2024. In view of the above, entertaining a second complaint in the same case by the complainant to the FTO is not warranted, as the recourse available under the FTO Ordinance includes filing a review or a representation to the President of Pakistan.

In view of the above, it is requested that the complaint be disposed of accordingly. The Collector of Customs (Airports), Islamabad, has also forwarded a copy of the inquiry report dated 20.09.2024.

The complainant in his letter to the FTO stated that the iCloud logins for a certain number of IMEIs were active; therefore, he claimed that the mobile phones were not destroyed but were in use. It has been verified through various credible sources that iCloud logins are not bound to devices. The purpose of an iCloud account is to synchronize data across multiple devices. The said iCloud logins could be active on other IMEI devices, which are beyond the scope of this fact-finding.

During official correspondence with the PTA, the IMEI numbers for all 42 mobile phones that belonged to the complainant were blacklisted.

The complainant's plea that the active status of the iCloud login of the mobile phones in DA 961/2023 means that the phones have not been destroyed is inadmissible because iCloud login does not relate to the hardware or device. It is like an email ID that can be opened on any other compatible device. For the destruction of the said mobile phones, all processes were followed, and no material lapse was found. Goods were properly detained, recorded, and transported to the destruction site, Islamabad Airport added.

Considering the respective stances, the learned Federal Tax Ombudsman proceeded to pass the impugned order. Hence, the representation filed by the complainant.

The President's order added that the counsel for the petitioner stated that 42 iPhones belonging to the importer were confiscated at Islamabad Airport at a time when the petitioner/complainant was ready and willing to pay all the taxes and duties due thereon. Faced with this situation, the complainant was left with no option but to file a complaint before the learned Federal Tax Ombudsman, who ordered that an enquiry should be conducted in this matter.

For compliance with the recommendations of the learned Federal Tax Ombudsman dated 08.05.2024, in the inquiry report, the responding department mentioned that all these phones were destroyed as they were not imported into Pakistan in accordance with the law.

The learned counsel stated that a favorable order was passed by the Assistant Collector of Customs, Islamabad Airport, that these phones should be returned to the complainant, subject to the payment of duties and taxes. In this background, according to the learned counsel, the learned Federal Tax Ombudsman should have decided the matter on merits; i.e., whether these items could have been cleared at the airport subject to the payment of duties or taxes or not. The contention of the learned counsel appears to be correct. This matter is remanded to the learned Federal Tax Ombudsman to decide, in the given circumstances, whether these items could be cleared as per law, subject to the payment of duties and taxes or not.

The counsel further stated that the department has misstated that these 42 mobile phones have been destroyed. This aspect will also be determined by the learned FTO. The FTO shall decide all the above issues within a period of one month from the receipt of the order of the President, the order of the President added.

Dissolution of ADRC by FBR cannot be termed misrule: FTO

Federal Tax Ombudsman (FTO) has declared that the dissolution of a Supreme Court–directed Alternate Dispute Resolution Committee (ADRC) by the Federal Board of Revenue (FBR) to resolve tax disputes cannot be termed as "maladministration".

In a new order issued by the FTO, the FTO has directed the FBR, in order to strengthen the ADR regime and ensure compliance with the Supreme Court's directions; FBR may constitute a fresh ADRC, with the consent of the Complainant, ensuring independence and absence of apparent conflict.

FTO order reads, "After dissolution of the ADRC, a copy of its decision dated 23.12.2025 was received through WhatsApp by the Member (IR-Operations) from the Hon'ble Chairperson (i.e., Justice Shahid Jamil Khan), which was signed by two members.

The Complainant also informed the Board, vide letter dated 16.01.2026, that the matter was decided by the Hon'ble Chairperson during a meeting held on 23.12.2025 and the decision was typed in front of all members of the ADRC, the Commissioner concerned, and the team. The Hon'ble Chairperson dictated the decision and announced the same."

The tax department informed the FTO that under Section 134A(11) of the Income Tax Ordinance, 2001, if the Committee fails to decide within the period of sixty days under Section 134A(5) ibid, the Board shall dissolve the Committee by an order in writing and the matter shall be decided by the court of law or the appellate authority where the dispute is pending under litigation. Since no decision was made till 29.12.2025, the ADRCs were dissolved by the Board. Dissolution of the ADRC, vide order dated 12.01.2026, was made as no decision in terms of Section 47A of the Sales Tax Act, 1990, read with Section 134A(5) of the Income Tax Ordinance, 2001, was made within the statutory time limit (i.e., 60 days), FBR added.

The FTO emphasized that the ADR mechanism, introduced in line with the directions of the Supreme Court of Pakistan, was intended to offer taxpayers a neutral, transparent, and time-bound avenue for resolving disputes. For such a mechanism to function credibly, the FTO stressed, procedural discipline, accurate documentation, and strict adherence to statutory timelines are indispensable. Given these documented deficiencies, the FTO concluded that FBR's dissolution order does not amount to maladministration.

"In these circumstances, the dissolution order dated 12.01.2026, passed under Section 134A(11), cannot be termed as maladministration within the meaning of Section 2(3) of the FTO Ordinance."

This conclusion is confined strictly to the question of maladministration and does not determine the enforceability of the alleged ADRC decision, the FTO order added.

When contacted, the Director of the complainant company said that directions have been issued to engage in a fresh ADRC process, starting again from scratch, after having already participated in a full-fledged ADR process and, on its account, obtained a favorable result duly signed by majority members, including a former judge of the Lahore High Court, he added.

The FTO has recommended that the FBR frame and notify detailed SOPs governing ADRC proceedings, including formal notices and cause lists; quorum and participation requirements; written recording of extensions; mandatory conflict of interest disclosure; and formal signing and dispatch of decisions, as ordered by the FTO.

FTO Orders FBR to Take Action Against Cybercriminals

The Federal Tax Ombudsman (FTO) issued his first order against cybercriminals, both within the Federal Board of Revenue (FBR) / Pakistan Revenue Automation Limited (PRAL), as well as those outside the FBR/PRAL, involved in the fraudulent filing of sales tax returns or revised returns to show fake supplies using fake or flying invoices.

The FTO issued very strict instructions to the FBR for taking action against the cybercriminals and beneficiaries of tax fraud.

"The repeated hacking of the passwords of taxpayers' IDs also reflects on the quality of security and sanctity of the data and the entire IT system. The critical system weaknesses include data integrity issues, inadequate data security, weak internal controls, and insufficient safeguards against tax fraud. The inadequate system controls include the manipulation of data, lack of system alerts for unusual activity, and unauthorized changes to taxpayers' profiles to facilitate the creation of fake transactions," the FTO stated.

According to the order signed by the FTO, the illegal misuse of the password ID of the complainant and the fraudulent filing of sales tax returns or revised returns for the tax periods July 2024 to June 2025, repeatedly every month, introducing fake supplies through Annexure C, resulting in multiple issues for filing sales tax returns of subsequent tax periods, amounts to maladministration.

The FBR should direct the Chief Commissioners IR of RTO Multan, Peshawar, Quetta, Faisalabad, Lahore, Rawalpindi, Sahiwal, RTO-I Karachi, RTO-II Karachi, CTO Islamabad and Lahore, and LTO Lahore and Islamabad to take necessary action.

The FBR should ensure legal proceedings for conviction against the beneficiaries of tax fraud, as already identified and communicated by this forum through letter dated 29-10-2025, followed by a reminder on 19-11-2025, in compliance with the instructions of the Board dated 07-09-2023 in Sales Tax General Order No. 12 of 2023 titled "Standard Operating Procedure (SOPs) to deal with cases involving flying and fake invoices."

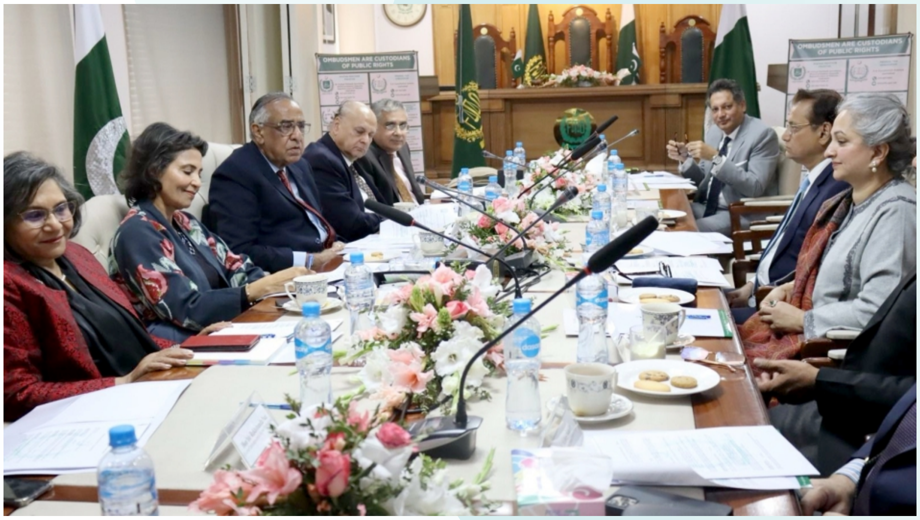
The FBR must also identify other beneficiaries down the supply chain and immediately share details of such cases with the relevant jurisdictions for legal action as per the instructions of the Board dated 07-09-2023 by the respective Commissioners, the FTO order maintained.

The FTO directed the Director General of Intelligence and Investigation (I&I) to identify the cybercriminals, either within or outside the FBR/PRAL, who used IP addresses for the introduction of fake supplies in the supply chain, for conviction under the law.

The FTO also directed the CEO, PRAL Islamabad, to remove the link incorporated in the 181-registration form as (Muhammad Sohail Ajmal) or enable the Local Registration Office, RTO Bahawalpur, to remove the link, as they are unable to do the same at their end.

FTO's Events:

FTO Hosts 31st Forum of Pakistan Ombudspersons Meeting



The 31st meeting of the Forum of Pakistan Ombudspersons (FPO) was held at the Federal Tax Ombudsman Secretariat in Islamabad as an introductory and consultative session, bringing together Ombudspersons from across the country.

The meeting was hosted by Federal Tax Ombudsman Zafar Hijazi, who welcomed participants and outlined key institutional priorities including effective use of information technology, procedural uniformity, stronger inter-institutional coordination through the FPO, and enhanced public outreach.

He emphasized that awareness about Ombudsman institutions remains limited, particularly among the general public, and stressed the need for simplified outreach strategies to ensure easy access to grievance redressal mechanisms.

FTO's Initiatives:

FTO Directs Priority Handling of Complaints from Overseas Pakistanis

The Federal Tax Ombudsman issued clear instructions to the FTO Secretariat to deal with complaints from overseas Pakistanis on a priority basis to ensure that they do not face unnecessary difficulties or delays.

The FTO appointed the Registrar as in charges of a dedicated Complaints Cell for overseas Pakistanis to ensure prompt, transparent, and effective resolution of their grievances.

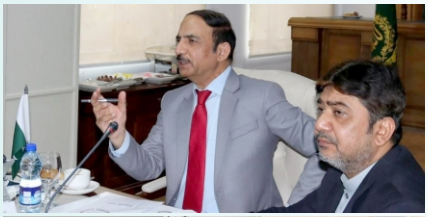
The Ombudsman stressed that overseas Pakistanis are a vital asset for the country and play a backbone role in the national economy. Pakistanis living abroad not only contribute significantly through foreign exchange but also project a positive image of Pakistan around the world.

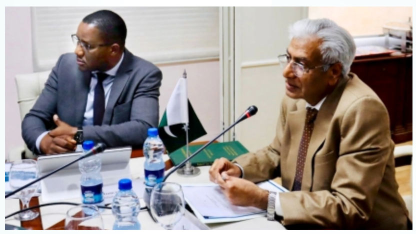
In recognition of their services and sacrifices, the Ombudsman said practical steps are being taken to provide immediate relief and efficient redressal of issues faced by overseas Pakistanis.

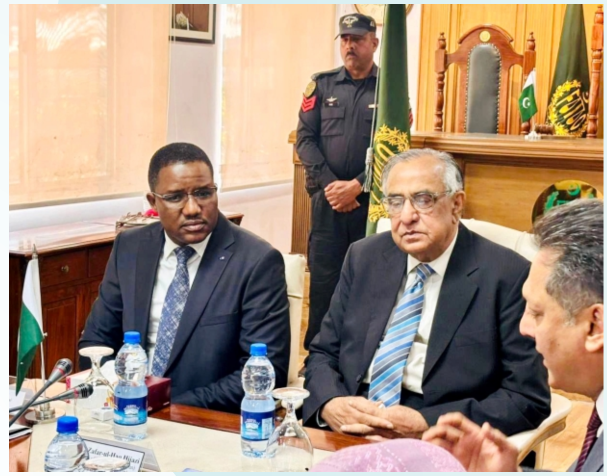
The Secretariat has been directed to ensure that all complaints received from overseas Pakistanis are resolved as soon as possible in a transparent and effective manner.

In this regard, overseas Pakistanis can register their complaints through the nominated advisor via the helpline (051-9212437 / 042-99204140), WhatsApp (0334-0544460), Facebook (ftopakistan), Instagram (fto-pak), Twitter (taxombudsman), the FTO App, email (media@fto.gov.pk), and the FTO website (www.fto.gov.pk).

Tanzanian Tax Ombudsman Delegation Visits Federal Tax Ombudsman Pakistan







A distinguished delegation from the Tax Ombudsman Service of Tanzania visited Pakistan to study the institutional model of the Federal Tax Ombudsman of Pakistan. The visit marked the beginning of a structured knowledge-sharing engagement aimed at strengthening tax grievance redressal mechanisms and promoting institutional accountability.

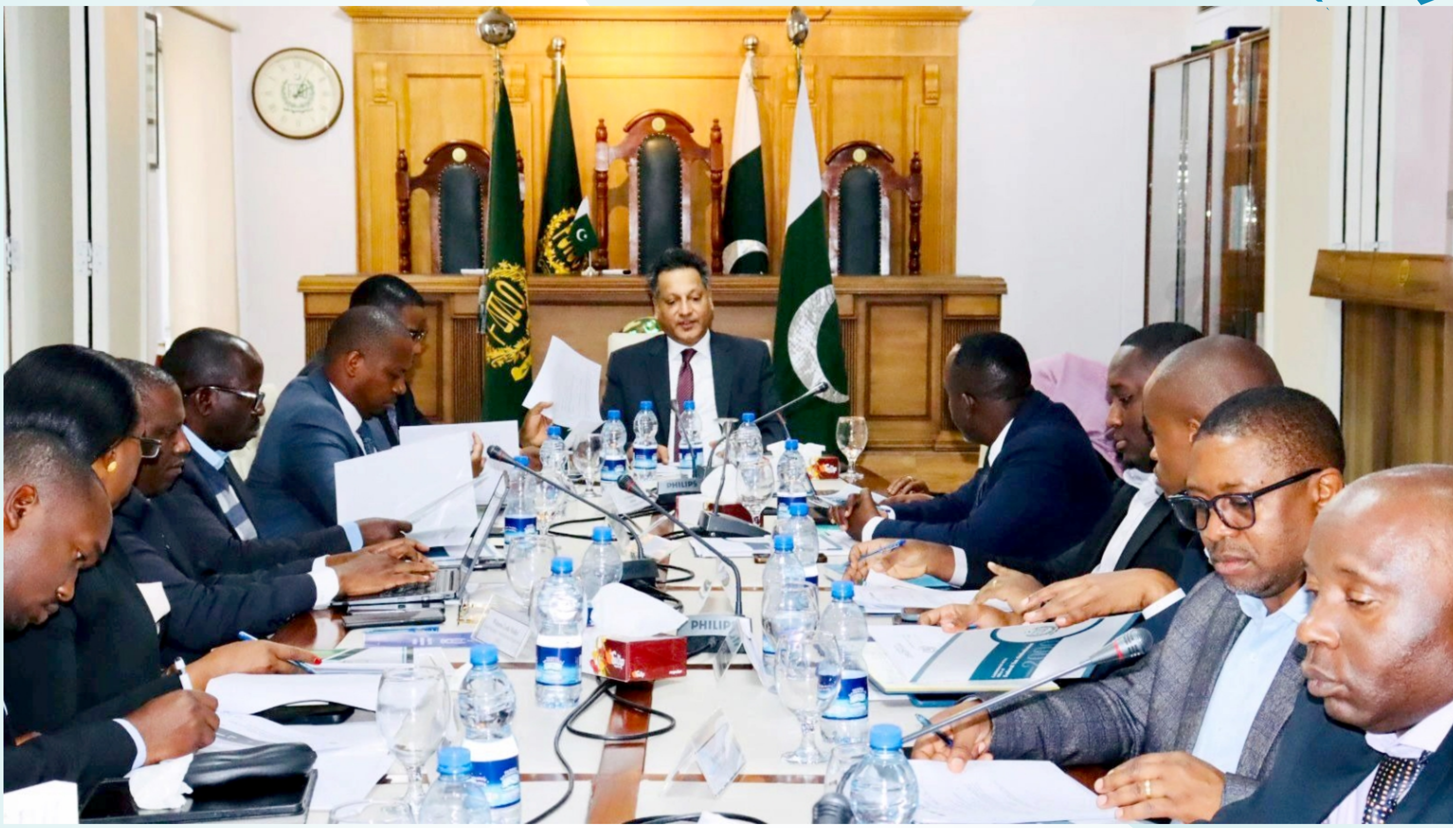
The delegation was received by Mr. Almas Ali Jovindah, Advisor Legal to the Federal Tax Ombudsman and Executive Secretary of the Forum of Pakistan Ombudsman and the OIC Ombudsman Association. He briefed the delegation on the objectives and significance of the study visit. The visiting delegates also called on the Hon'ble FTO, Mr. Zafar Hijazi. The meeting concluded with a formal interaction and a group photograph symbolizing institutional cooperation and goodwill between the two Ombudsman institutions.

The technical sessions commenced with a presentation by Dr. Arslan Subuctageen, Advisor, Customs and Federal Excise, who provided a comprehensive overview of the historical evolution, conceptual foundations, and statutory mandate of the Federal Tax Ombudsman under the FTO Ordinance, 2000. He highlighted the institution's role in protecting taxpayers' rights and ensuring transparency and accountability in tax administration.

Mr. Almas Ali Jovindah subsequently delivered a detailed legal briefing on the FTO Ordinance, 2000, explaining the jurisdiction, powers, procedures, and complaint resolution framework through which the office addresses maladministration within tax authorities.

Director General of the FTO Secretariat, Mr. Khaldun, demonstrated the Centralized Complaint Management Information System portal. The presentation highlighted the digital complaint handling system, tracking mechanisms, and performance monitoring tools that contribute to greater transparency, efficiency, and timely resolution of public complaints.

The visit also featured a comprehensive technical session on tax complaint handling and Alternative Dispute Resolution mechanisms. The session was led by Mr. Khalid Javed, Advisor and Registrar, who delivered a detailed presentation on income tax and sales tax-related complaints, investigative procedures, and the alternative dispute resolution practices adopted by FTO Pakistan.

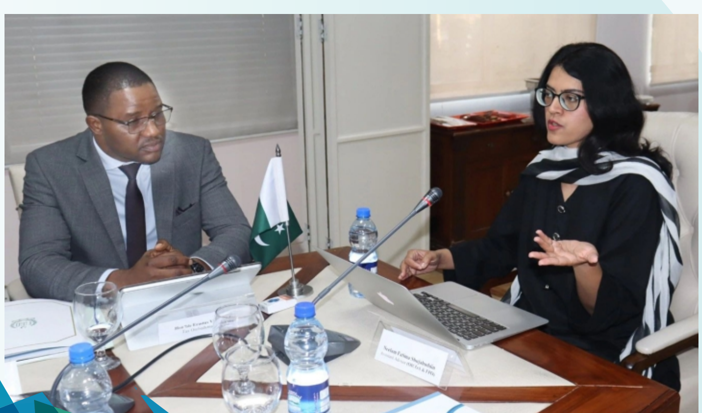


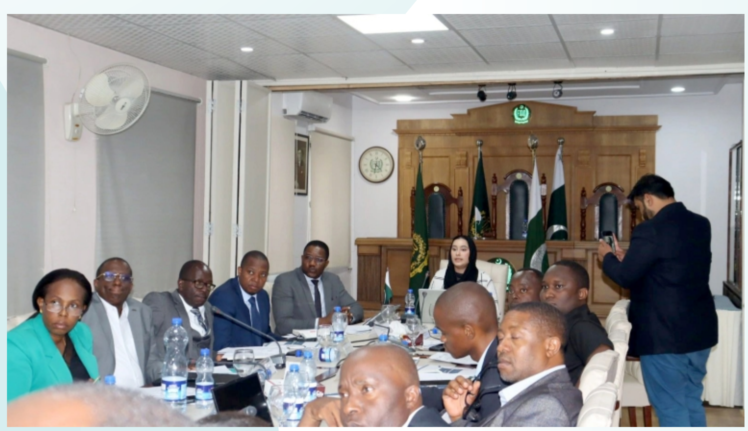
Mr. Nazim Saleem, Advisor Sales Tax, delivered a session on the preparation of the Annual Report and monthly newsletter, sharing best practices on transparency, reporting standards, and institutional communication. The session highlighted how systematic reporting contributes to institutional credibility and public awareness.

Ms. Neelam Fatima Shujahuddin, Assistant Advisor at the OIC Ombudsman Association, presented an overview of global Ombudsman bodies and emphasized the importance of international engagement and collaboration. The session highlighted the value of cross-border cooperation, networking, and the exchange of best practices in strengthening Ombudsman institutions worldwide.

Ms. Munimah R., Assistant Research and Outreach at the Federal Tax Ombudsman Secretariat, delivered a presentation on youth initiatives. She highlighted outreach strategies aimed at engaging young people, raising awareness about good governance, and promoting public trust in Ombudsman institutions.

The study visit concluded with constructive discussions and an exchange of institutional experiences between the two sides. The engagement is being facilitated in collaboration with GIZ and reflects international support for strengthening oversight institutions and promoting effective and transparent tax governance.





FTO'S Visits;

Alleviating taxpayers' difficulties top priority: FTO

Federal Tax Ombudsman (FTO) Mr. Zafar Hijazi has reiterated that alleviating taxpayers' difficulties and promoting ease of doing business remain the foremost priorities of his institution.

Addressing a well-attended gathering at the Islamabad Chamber of Commerce and Industry (ICCI), he highlighted the proactive role of the FTO in providing relief to aggrieved taxpayers and addressing maladministration within the taxation system since its inception.

Speaking to representatives of trade and industry, former ICC&I Presidents, Executive Committee members, and senior office-bearers, including Senior Vice President Mr. Tahir Ayub and Vice President Mr. Irfan Chaudhry, the FTO made it clear that there would be no compromise on the respect and honour of taxpayers. He stated that taxpayers are the backbone of the government system, as the state runs on their contributions. He emphasized that abolishing the culture of harassment of tax filers is among his top priorities and declared zero tolerance for any form of malpractice, mistreatment, or harassment.

The FTO announced the establishment of three Advisory Committees at the headquarters level: the Income Tax Advisory Committee, Sales and Excise Tax Advisory Committee, and Customs Advisory Committee. These committees will include the President of ICC&I, the President of Rawalpindi Chamber of Commerce and Industry, the President of the Tax Bar, along with other relevant stakeholders. The committees will deliberate separately and advise the FTO on improving service delivery. Similar regional committees will also be formed to ensure effective coordination and facilitation at the local level.

He stated that the primary purpose of his visit to ICC&I was to bridge the gap between taxpayers and the FTO and to assure the business community that the institution stands firmly behind them in their pursuit of justice. He urged the attendees to bring their issues directly to his notice, assuring them that they would witness a visible difference in the resolution of their complaints.

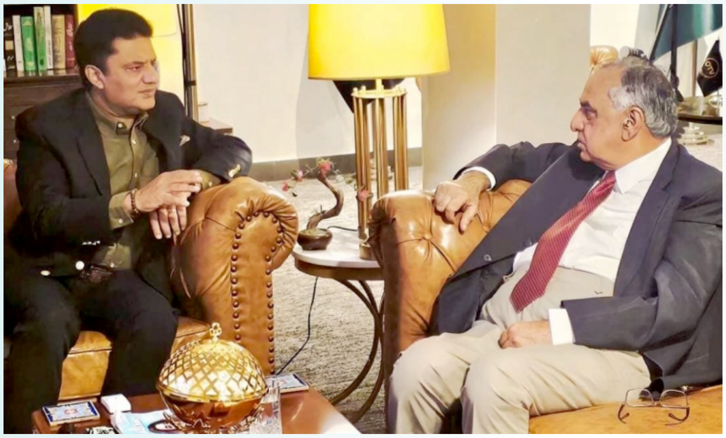
Mr. Almas Ali Jovindah, Advisor (Legal) to the FTO, encouraged the business community to act as ambassadors of the institution, emphasizing that the FTO provides free-of-cost and prompt relief to complainants against the Federal Board of Revenue (FBR). He informed that the FTO is dispensing justice within 60 days and stressed the need to strengthen this partnership for the larger interest of the community.

ICC&I President, Sardar Tahir Mehmood, while highlighting issues faced by the business community, including those relating to the real estate sector, acknowledged that tax collection is fundamental to the functioning of the State. He appreciated the business community for fulfilling its national responsibility but highlighted that a fair, just, efficient, and simple taxation system is essential to build confidence among taxpayers. He noted that the FTO has been playing an effective role in resolving business-related complaints, which has significantly enhanced the confidence of the business community in the institution.

Chairman ICC&I Founder Group Tariq Sadiq termed the appointment of Zafar Hijazi as a "cool breeze" for the business community. Chairman ICC&I Standing Committee Mian Mohammad Ramazan moderated the session.

Former Presidents Mian Shaukat Masood, Shakeel Munir, and other participants raised questions regarding their departmental issues. Among those present were former President Mr. Khalid Javaid, Mr. Mohammad Ejaz Abbasi, Executive Members Mr. Abdul Rehman Siddiqui, Mr. Sanaullah Khan, Mr. Zulqurnain Abbasi, Mr. Ishaq Sial, Mirza Mohammad Ali, and ICC&I senior member Mr. Isran Mishwani.

Federal Tax Ombudsman hails Pakistan Observer's Fair Journalism in meeting with Gauhar Zahid Malik.



Federal Tax Ombudsman Mr. Zafar Hijazi called on Pakistan Observer President, Mr. Gauhar Zahid Malik, at his office in Islamabad.

During the meeting, both dignitaries remained together for some time and discussed matters of mutual interest, including issues related to governance, public service delivery, and the role of media in promoting transparency and accountability.

Mr. Hijazi appreciated the contribution of Pakistan Observer in upholding impartial and fair journalism. He acknowledged the newspaper's commitment to balanced reporting and its role in highlighting public issues responsibly.

President PO thanked the Federal Tax Ombudsman for his visit and reiterated the publication's resolve to continue practicing ethical journalism in the national interest.

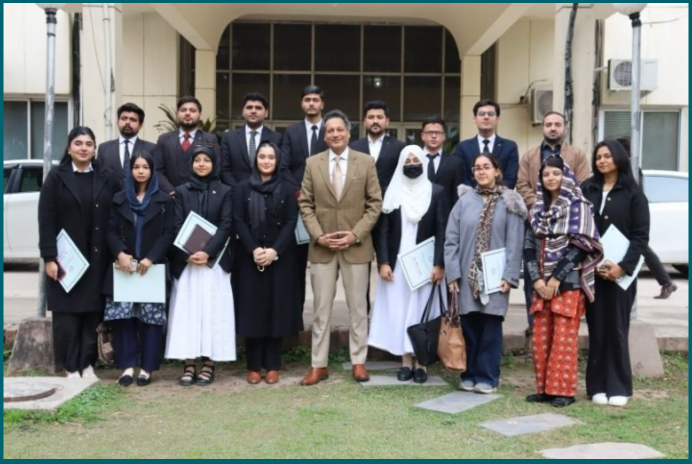
The meeting concluded with a mutual understanding to strengthen cooperation in promoting awareness about taxpayers' rights and institutional reforms.

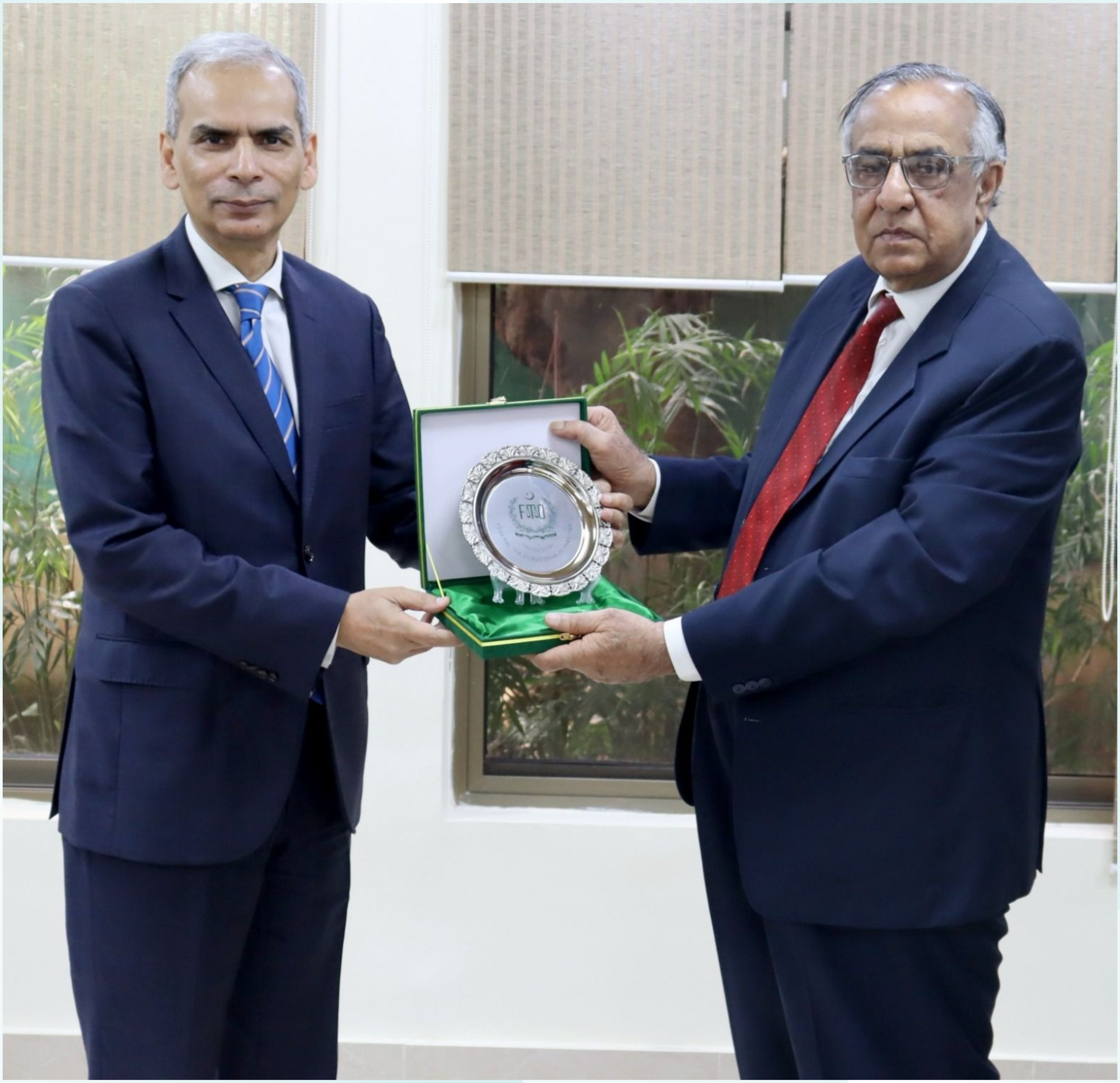
FTO Secretariat Holds Orientation for Winter Internship Programme 2026

The Federal Tax Ombudsman Secretariat organized an orientation session for the Winter Internship Programme (January 2026) in Islamabad, marking the commencement of the internship cycle for a selected group of young professionals.

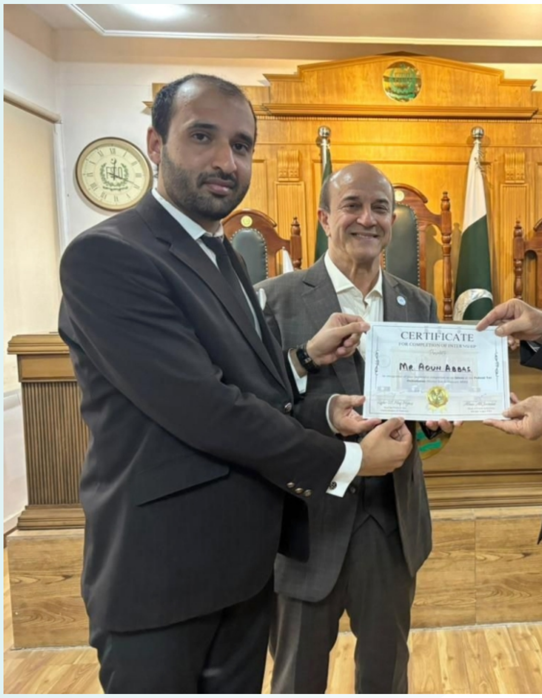
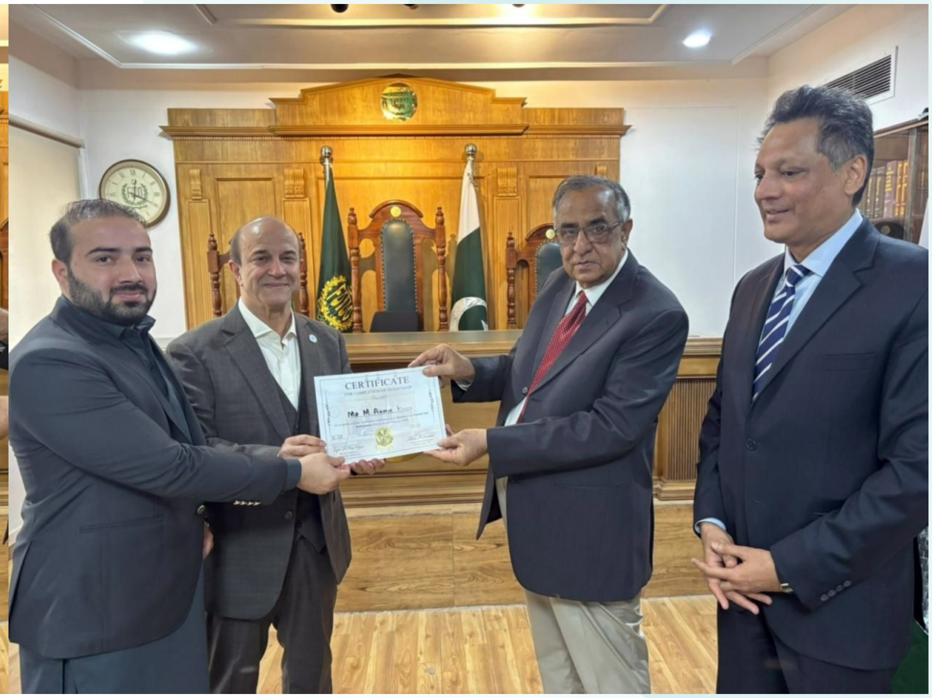
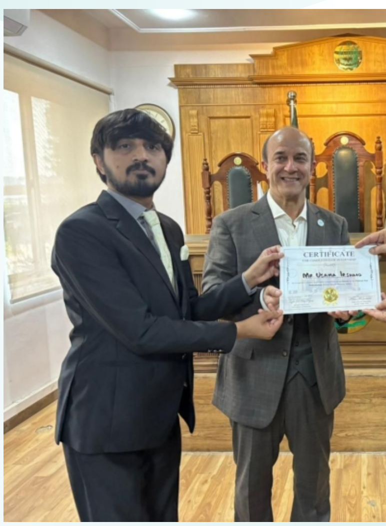
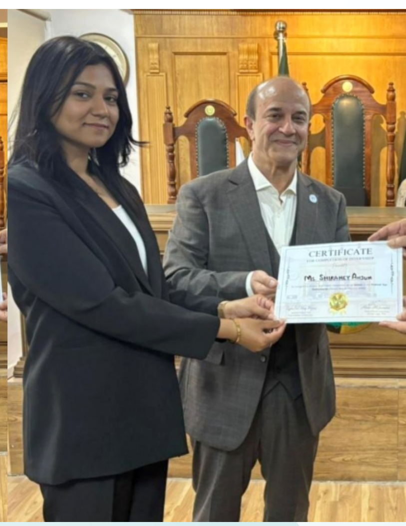
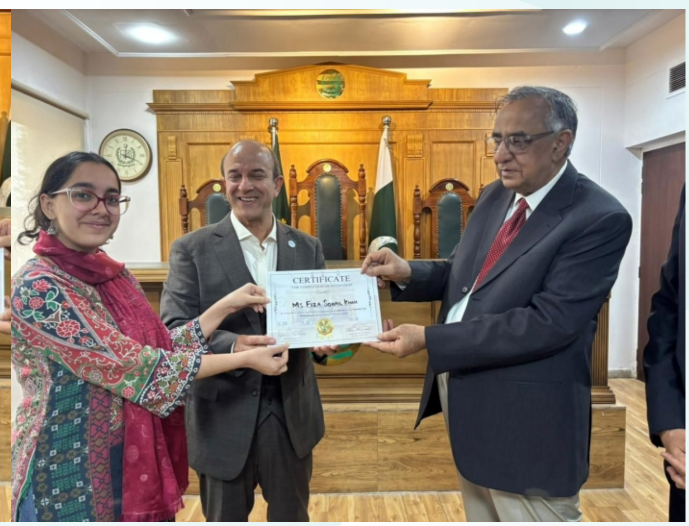
The programme attracted a highly competitive and diverse pool of applicants, with interns selected through a rigorous, merit-based process. During the session, senior officers of the Secretariat briefed the interns on the core values of public service and the institutional mandate of the Federal Tax Ombudsman in ensuring free, expeditious, and effective redressal of taxpayers' grievances.

The initiative reflects the Secretariat's continued commitment to youth engagement, capacity building, and fostering greater awareness about the mechanisms of administrative accountability and public service delivery.

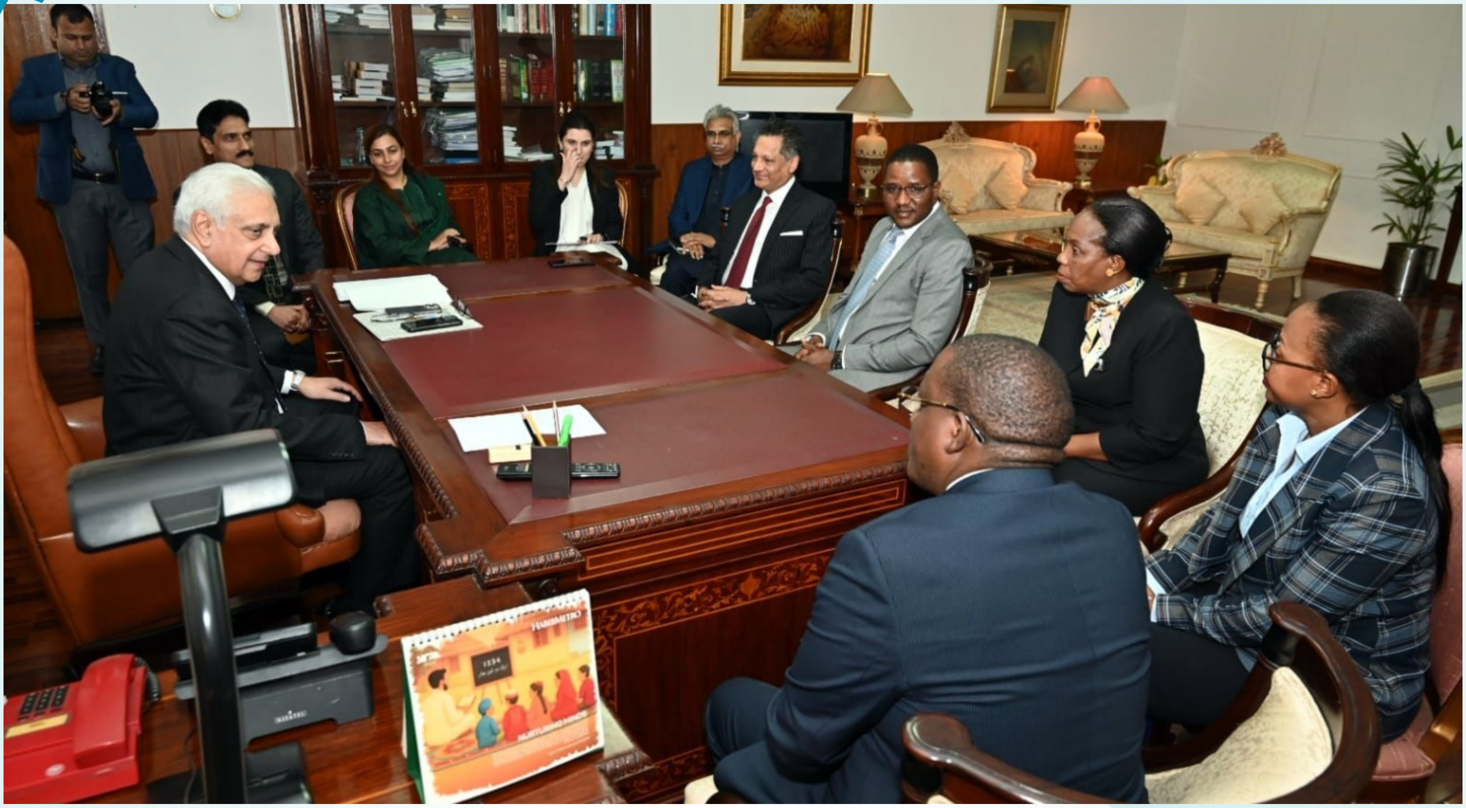




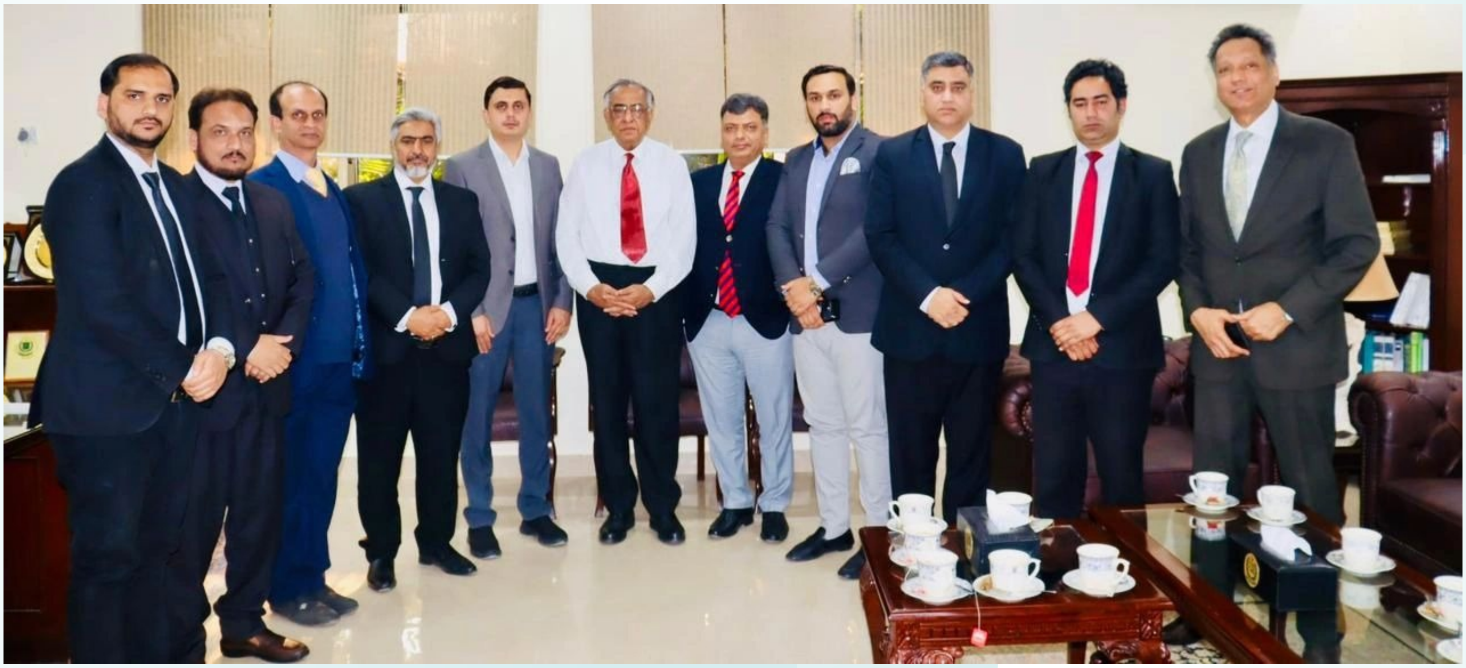
Honorable Federal Ombudsman Mr. Naveed Kamran Baloch paid a courtesy call on Honorable Federal Tax Ombudsman Mr. Zafar Hijazi, and the two reaffirmed their shared resolve to strengthen the effectiveness of Pakistan's ombudsmen institutions

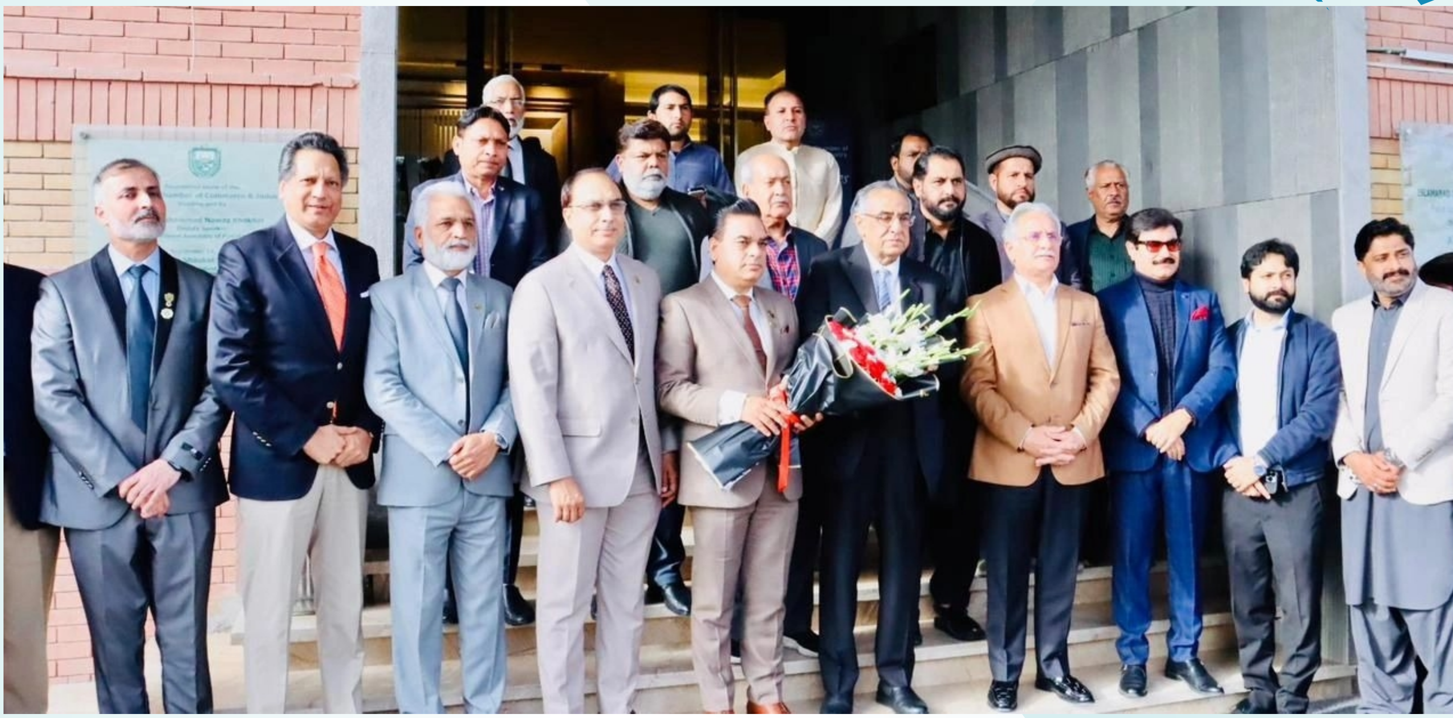
The FTO Secretariat successfully concluded its Winter Internship Programme with a formal Certificate Distribution Ceremony, attended by interns who completed their structured training and professional exposure at the Secretariat



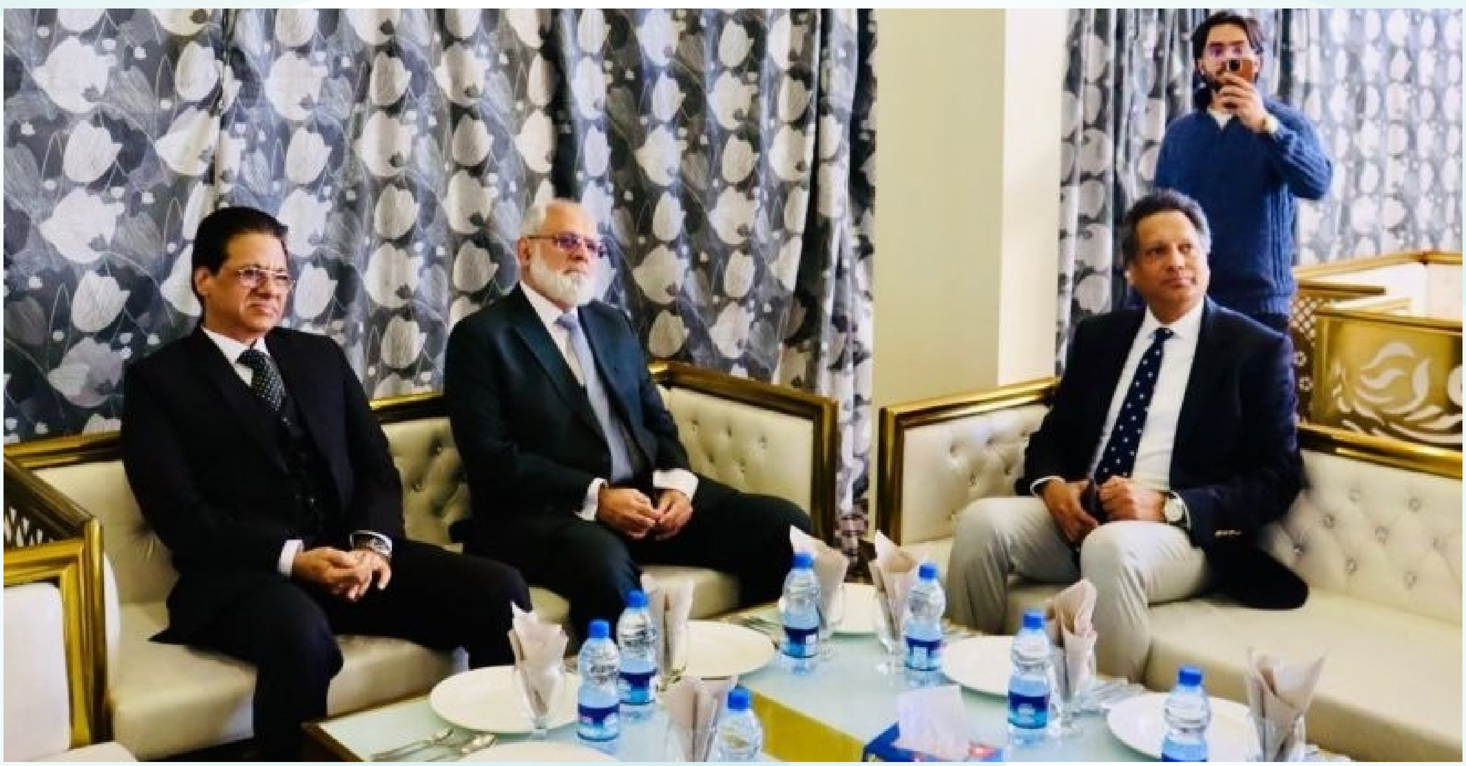
The Tanzanian delegation was received by Justice (R) Irfan Qadir, Chief Legal Consultant to the President of Pakistan and the Presidential nominee in Ombudsman matters. During the visit, the delegation, along with officers of the Federal Tax Ombudsman Secretariat and representatives of GIZ, observed several live hearings presided over by Justice (R) Irfan Qadir



A delegation from the Gujranwala Tax Practitioners Association called on Federal Tax Ombudsman, at the FTO Secretariat.



Federal Tax Ombudsman, addressed members of the Islamabad Chamber of Commerce and Industry (ICCI), outlining the framework for prompt and cost-free resolution of tax grievances and reinforcing the institution's commitment to protecting taxpayers from maladministration



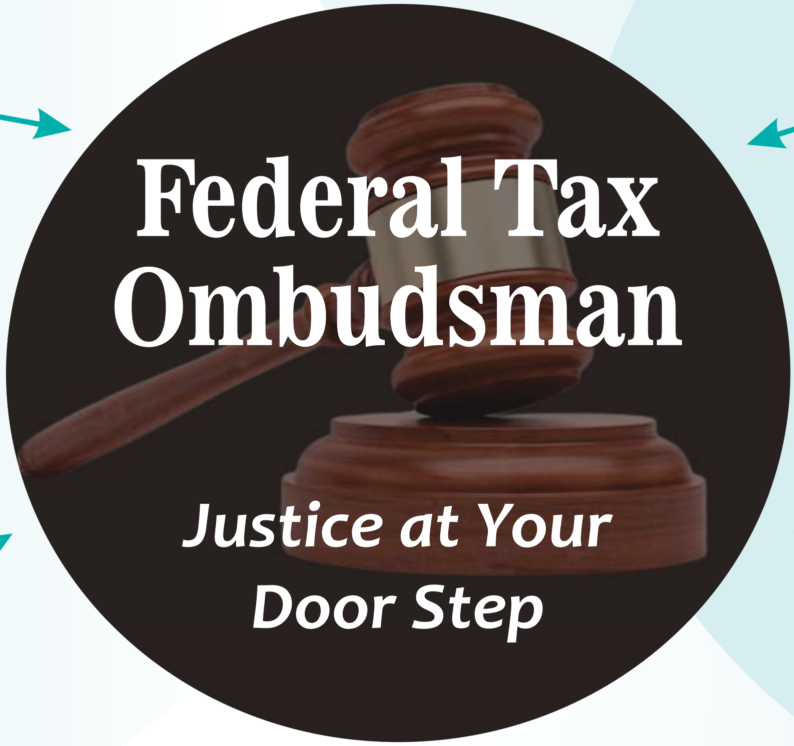
Pakistan's First International Tax Law Moot Court Competition successfully hosted by the Federal Tax Ombudsman Secretariat in collaboration with Magister De Legum (SMC-PVT.) Ltd at the University of Greater Manchester, Islamabad

QUICK REDRESSAL OF COMPLAINTS
AGAINST FEDERAL TAX AUTHORITIES

Dishonesty

Unreasonable Notice

Tax Related Complaints



Discriminatory Treatment

Maladministration of Tax Authorities

Written Complaints

Complaints — **Written Complaints** | **FTO Portal** | **Mobile App** | **WhatsApp**

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