

159(1) / 153 (Order to grant / refuse reduced rate of withholding on Supplies / Services / Contracts) (FOR GENERIC EXEMPTION)

Name:	INSTITUTE OF BUSINESS ADMINISTRATION	Registration No.:	2702440
Address:	University Enclave, Main Campus University Road Karachi, Gulshan-e-Iqbal, Karachi East Gulshan Town	Tax Year:	2026
Contact No.:	00923012522552	Period:	01-Jul-2025 - 31-Dec-2025
	 100000245081149	Medium:	Online
		Due Date:	03-Jul-2025
		Valid Upto:	31-Dec-2025
		Document Date:	03-Jul-2025
		Registration Status:	Company

An application was e-filed on Iris by The Institute of Business Administration, Karachi (IBA) requesting for an exemption certificate against withholding tax on supplies/contracts/services under section 159(1)/153 of the Income Tax Ordinance, 2001 (the Ordinance).

2. Taxpayer's application has been considered in view of the facts of the case, previous history of the case, documents attached with the online application.

3. The applicant taxpayer is the Non-Profit Organization (NPO) duly approved under section 2(36)(c) of the Ordinance for the Tax Year 2026 through order bearing Iris barcode 100000244969932 dated 03.07.2025. Moreover, the taxpayer also enjoys exemption under clause (126) of Part 1 of the Second Schedule to the Income Tax Ordinance, 2001.


4. The contents of the application have been considered and found satisfactory; accordingly, the exemption certificate merits consideration.

5. Therefore, in view of above and in exercise of powers conferred upon me under section 159(1)(a) of the Income Tax Ordinance, 2001 (the Ordinance), it is hereby ordered that no tax under section 153 of the Ordinance be collected/deducted in respect of above-mentioned university.

6. Tax already deducted before the issuance of this certificate is not refundable and shall be deposited in the Government Treasury. This exemption certificate is valid up to the date mentioned above unless cancelled or revoked earlier.

Withholding Tax				
Description	Code			Rate
Payment for Goods u/s 153(1)(a) (ATL @ 1.5% / Non-ATL @ 3%)	64060053	1.5		1.5
Payment for Goods u/s 153(1)(a) @1%	64060002	1		1
Payment for Goods u/s 153(1)(a) @4%	64060008	4		4
Payment for Goods u/s 153(1)(a) (ATL @ 1.5% / Non-ATL @ 3%)	64060003	1.5		1.5
Payment for Goods u/s 153(1)(a) (ATL @ 5% / Non-ATL @ 10%)	64060010	5		5
Payment for Goods u/s 153(1)(a) (ATL @9% / Non-ATL @18%) for Companies - Toll manufacturers	64060068	9		9
Payment for Goods u/s 153(1)(a) (ATL @ 5% / Non-ATL @ 10%) for companies	64060060	5		5
Payment for Specified Services u/s 153(1)(b) (ATL @ 4% / Non-ATL @ 8%)	64060158	4		0

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Withholding Tax				
Description	Code			Rate
Payment for Services u/s 153(1)(b) (ATL @ 9% / Non-ATL @ 18%) for companies	64060168	9		0
Receipts from Contracts u/s 153(1)(c) (ATL @ 7.5% / Non-ATL @ 15%)	64060265	7.5		7.5

Attributes

Attribute	Value
Decision	Granted / Accepted
Relevant clause of statutory exemption	Others
Statutory Exemption	Yes

Attachments

Evidence with 159(1) / 153 (Application for reduced rate of withholding on Supplies / Services / Contracts) (FOR GENERIC EXEMPTION)	Act Old.pdf
Evidence with 159(1) / 153 (Application for reduced rate of withholding on Supplies / Services / Contracts) (FOR GENERIC EXEMPTION)	PCP Certificate 2027.pdf
Evidence with 159(1) / 153 (Application for reduced rate of withholding on Supplies / Services / Contracts) (FOR GENERIC EXEMPTION)	Signed Audited Accounts 2024.pdf
Evidence with 159(1) / 153 (Application for reduced rate of withholding on Supplies / Services / Contracts) (FOR GENERIC EXEMPTION)	Statement 165(1) Jan to Mar 25.pdf
Evidence with 159(1) / 153 (Application for reduced rate of withholding on Supplies / Services / Contracts) (FOR GENERIC EXEMPTION)	165(7) Annual statement Jul 23 to Jun 24.pdf
Evidence with 159(1) / 153 (Application for reduced rate of withholding on Supplies / Services / Contracts) (FOR GENERIC EXEMPTION)	149 (Annual Statement of withholding taxes filed voluntarily Jul 23 to Jun 24.pdf
Evidence with 159(1) / 153 (Application for reduced rate of withholding on Supplies / Services / Contracts) (FOR GENERIC EXEMPTION)	certificate against charitable donations NPO.pdf
Evidence with 159(1) / 153 (Application for reduced rate of withholding on Supplies / Services / Contracts) (FOR GENERIC EXEMPTION)	IBA TY 2024 Submitted Return - Revised return.pdf



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EXEMPTION)	IBA TY 2024 Submitted Return - Revised return.pdf
Evidence with 159(1) / 153 (Application for reduced rate of withholding on Supplies / Services / Contracts) (FOR GENERIC EXEMPTION)	NPO order 2006.pdf
Evidence with 159(1) / 153 (Application for reduced rate of withholding on Supplies / Services / Contracts) (FOR GENERIC EXEMPTION)	Part 1 Second Schedule Exemption 126.pdf
Evidence with 159(1) / 153 (Order to grant / refuse reduced rate of withholding on Supplies / Services / Contracts) (FOR GENERIC EXEMPTION)	Tax Collector Correspondence2702440 (1).pdf

Najeebullah
Commissioner
Inland Revenue, ZONE-I
LTO
KARACHI

This is a generic exemption order, and it does not require any party additions; this order is applicable to all withholding agents.