


**159(1) / 231B (Order to grant / refuse reduced rate of withholding on Registration of Motor Vehicle)**

<b>Name:</b>	INSTITUTE OF BUSINESS ADMINISTRATION	<b>Registration No.:</b>	2702440
<b>Address:</b>	University Enclave, Main Campus University Road Karachi, Gulshan-e-Iqbal, Karachi East Gulshan Town	<b>Tax Year:</b>	2026
<b>Contact No.:</b>	00923012522552	<b>Period:</b>	01-Jul-2025 - 30-Jun-2026
	 100000245081002	<b>Medium:</b>	Online
		<b>Due Date:</b>	03-Jul-2025
		<b>Valid Upto:</b>	30-Jun-2026
		<b>Document Date:</b>	03-Jul-2025
		<b>Registration Status:</b>	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 registration of motor vehicle under section 159(1) /231B 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 exercise of the powers conferred upon me under Section 159(1)(a) of Income Tax Ordinance 2001, it is hereby ordered that no tax under section 231B of the income Tax Ordinance 2001 be deducted/collected 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
Motor Vehicle Registration Fee u/s 231B(1) (Upto 850 cc) – on value of vehicle	64100301	0.5		0
Motor Vehicle Transfer Fee u/s 231B(2)	64100302	0		0
Motor Vehicle Sale u/s 231B(3) (Upto 850 cc) – on value of vehicle	64100303	0.5		0
Motor Vehicle Registration Fee u/s 231B(1) (Without Engine Capacity)	64100310	0		0
Motor Vehicle Registration Fee u/s 231B(2) Without Engine Capacity	64100308	0		0
Motor Vehicle Sale u/s 231B(3) (Without Engine Capacity)	64100309	0		0
Motor Vehicle Registration Fee u/s 231B (1A) (Non-ATL @ 4%)	64100304	0		0
Motor vehicle registration by person who has not purchased vehicle from local manufacturer u/s 231B(2A)	64100306	0		0
Motor vehicle registration fee u/s 231B(2A)	64100307	0		0

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Withholding Tax				
Description	Code			Rate
Motor Vehicle Registration Fee u/s 231B(1) (2001cc to 2500cc) – on value of vehicle	64100311	7		0
Motor Vehicle Registration Fee u/s 231B(1) (2501cc to 3000cc) – on value of vehicle	64100312	9		0
Motor Vehicle Registration Fee u/s 231B(1) (Above 3000cc) – on value of vehicle	64100313	12		0
Motor Vehicle Registration Fee u/s 231B(1) (1001cc to 1300cc) – on value of vehicle	64100318	1.5		0
Motor Vehicle Registration Fee u/s 231B(1) (1301cc to 1600cc) – on value of vehicle	64100319	2		0
Motor Vehicle Registration Fee u/s 231B(1) (1601cc to 1800cc) – on value of vehicle	64100320	3		0
Motor Vehicle Registration Fee u/s 231B(1) (1801cc to 2000cc) – on value of vehicle	64100321	5		0
Motor Vehicle Registration Fee u/s 231B(1) (851cc to 1000cc) – on value of vehicle	64100317	1		0
Motor Vehicle Sale u/s 231B(3) (1001cc to 1300cc) – on value of vehicle	64100323	1.5		0
Motor Vehicle Sale u/s 231B(3) (1301cc to 1600cc) – on value of vehicle	64100324	2		0
Motor Vehicle Sale u/s 231B(3) (1601cc to 1800cc) – on value of vehicle	64100325	3		0
Motor Vehicle Sale u/s 231B(3) (1801cc to 2000cc) – on value of vehicle	64100326	5		0
Motor Vehicle Sale u/s 231B(3) (851cc to 1000cc) – on value of vehicle	64100322	1		0
Motor Vehicle Sale u/s 231B(3) (2001cc to 2500cc) – on value of vehicle	64100314	7		0
Motor Vehicle Sale u/s 231B(3) (2501cc to 3000cc) – on value of vehicle	64100315	9		0
Motor Vehicle Sale u/s 231B(3) (Above 3000cc) – on value of vehicle	64100316	12		0

**Attributes**

Attribute	Value
Decision	Granted / Accepted

**Attachments**

Evidence with 159(1) / 231B (Application for reduced rate of withholding on Registration of Motor Vehicle)  
Evidence with 159(1) / 231B (Application for reduced rate of withholding on Registration of Motor Vehicle)

149 (Annual Statement of withholding taxes filed voluntarily Jul 23 to Jun 24.pdf  
165(7) Annual statement Jul 23 to Jun 24.pdf

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**Attachments**

Evidence with 159(1) / 231B (Application for reduced rate of withholding on Registration of Motor Vehicle)	NPO order 2006.pdf
Evidence with 159(1) / 231B (Application for reduced rate of withholding on Registration of Motor Vehicle)	Part 1 Second Schedule Exemption 126.pdf
Evidence with 159(1) / 231B (Application for reduced rate of withholding on Registration of Motor Vehicle)	PCP Certificate 2027.pdf
Evidence with 159(1) / 231B (Application for reduced rate of withholding on Registration of Motor Vehicle)	Signed Audited Accounts 2024.pdf
Evidence with 159(1) / 231B (Application for reduced rate of withholding on Registration of Motor Vehicle)	Statement 165(1) Jan to Mar 25.pdf
Evidence with 159(1) / 231B (Application for reduced rate of withholding on Registration of Motor Vehicle)	159(1) 231B Registration of Motor Vehicle Valid Till 30th June 2025.pdf
Evidence with 159(1) / 231B (Application for reduced rate of withholding on Registration of Motor Vehicle)	2(36)(c) Order to grant approval to Non-Profit Organization Upto Jun 2025.pdf
Evidence with 159(1) / 231B (Application for reduced rate of withholding on Registration of Motor Vehicle)	certificate against charitable donations NPO.pdf
Evidence with 159(1) / 231B (Application for reduced rate of withholding on Registration of Motor Vehicle)	IBA TY 2024 Submitted Return - Revised return.pdf

**Najeebullah**  
Commissioner  
Inland Revenue, ZONE-I  
LTO  
KARACHI

**CC**

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DIRECTOR (EXCISE) EXCISE & TAXATION

DIRECTOR, (EXCISE), EXCISE & TAXATION, Karachi South Saddar To