

**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 :** 2025

**Period :** 01-Jan-2025 - 30-Jun-2025

**Contact No:** 00923012522552

**Medium :** Online

**Due Date :** 07-Jan-2025

**Valid Upto :** 30-Jun-2025

**Document Date :** 07-Jan-2025



100000224988199

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 2025 through order bearing Iris barcode 100000200369970 dated 09.07.2024. 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		0
Payment for Goods u/s 153(1)(a) @1%	64060002	1		0
Payment for Goods u/s 153(1)(a) @4%	64060008	4		0
Payment for Goods u/s 153(1)(a) (ATL @ 1.5% / Non-ATL @ 3%)	64060003	1.5		0
Payment for Goods u/s 153(1)(a) (ATL @ 5% / Non-ATL @ 10%)	64060010	5		0
Payment for Goods u/s 153(1)(a) (ATL @ 5% / Non-ATL @ 10%) for companies	64060060	5		0
Payment for Specified Services u/s 153(1)(b) (ATL @ 4% / Non-ATL @ 8%)	64060158	4		0
Payment for Services u/s 153(1)(b) (ATL @ 9% / Non-ATL @ 18%) for companies	64060168	9		0

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Withholding Tax				
Description	Code			Rate
Receipts from Contracts u/s 153(1)(c) (ATL @ 7.5% / Non-ATL @ 15%)	64060265		7.5	0

**Attributes**

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

**Attachments**

Evidence with 159(1) / 153 (Order to grant / refuse reduced rate of withholding on Supplies / Services / Contracts) (FOR GENERIC EXEMPTION)	Taxpayer Correspondence2702440.pdf
Evidence with 159(1) / 153 (Application for reduced rate of withholding on Supplies / Services / Contracts) (FOR GENERIC EXEMPTION)	114(1) (Return of Income filed voluntarily for complete year)_2023 - 2023-12-31T181050.234.pdf
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)	certificate against charitable donations NPO.pdf
Evidence with 159(1) / 153 (Application for reduced rate of withholding on Supplies / Services / Contracts) (FOR GENERIC EXEMPTION)	165 Statement Apr 24 to Jun 24.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)	165 Statement Jul 24 to Sep 24.pdf
Evidence with 159(1) / 153 (Application for reduced rate of withholding on Supplies / Services / Contracts) (FOR GENERIC EXEMPTION)	2(36)(c) Order approval to Non-Profit Organization) Jun 2024.pdf

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Evidence with 159(1) / 153 (Application for reduced rate of withholding on Supplies / Services / Contracts) (FOR GENERIC EXEMPTION)

Signed Audited Accounts 22-23.pdf

Evidence with 159(1) / 153 (Application for reduced rate of withholding on Supplies / Services / Contracts) (FOR GENERIC EXEMPTION)

159(1) 153 Supplies Services Contracts Valid Till 31st Dec 2024.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

**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.*