Federal Board of Revenue
Revenue Division - Government of Pakistan

Inland Revenue Service

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:**	2027
		Period:	01-Jul-2026 - 31-Dec-2026
		Medium:	Online
Contact No.:	00923012522552	**Due Date:**	30-Jun-2026
	100000279937113	**Valid Upto:**	31-Dec-2026
		Document Date:	30-Jun-2026
		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 (1)(b) 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 valid till 30.06.2029. 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(1)(b) 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.

Note: This exemption is only valid for specified services of testing & training services u/s 153(1)(b) of the Ordinance @ 6% and 153(1)(b) @ 15%.

Withholding Tax

Description	Code			Reduced 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

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Withholding Tax				
Description	**Code**			**Reduced Rate**
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 IT/IT-enabled service u/s 153(1)(b) @4%	64060158	4		4
Payment for specified services u/s 153(1)(b) @6%	64060162	6		0
Payment for Services u/s 153(1)(b) @15%	64060180	15		0
Receipts from Contracts u/s 153(1)(c) (ATL @ 7.5% / Non-ATL @ 15%)	64060265	7.5		7.5
Payment for Contracts u/s 153(1)(c) @3%	64060256	3		3

Attributes

Attribute	Value
Decision	Granted / Accepted

Attachments

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)	Part 1 Second Schedule Exemption 126.pdf
Evidence with 159(1) / 153 (Application for reduced rate of withholding on Supplies / Services / Contracts) (FOR GENERIC EXEMPTION)	149 Annual 2024-25.pdf
Evidence with 159(1) / 153 (Application for reduced rate of withholding on Supplies / Services / Contracts) (FOR GENERIC EXEMPTION)	2(36)(c) Order to grant approval to Non-Profit Organization Upto Jun 2029.pdf
Evidence with 159(1) / 153 (Application for reduced rate of withholding on Supplies / Services / Contracts) (FOR GENERIC EXEMPTION)	Financial Statement 2024-25.pdf

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Attachments

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)	Annual Return 2025.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)	165(1) Statement Jan 26 to March 26.pdf
Evidence with 159(1) / 153 (Application for reduced rate of withholding on Supplies / Services / Contracts) (FOR GENERIC EXEMPTION)	165 Annual Jul 24 to Jun 25.pdf
Evidence with 159(1) / 153 (Application for reduced rate of withholding on Supplies / Services / Contracts) (FOR GENERIC EXEMPTION)	NPO order 2006.pdf

Nisar Ahmed Burki
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.