

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

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 - 30-Jun-2027
Contact No.:	00923012522552	Medium:	Online
	 100000279936008	Due Date:	30-Jun-2026
		Valid Upto:	30-Jun-2027
		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 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 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 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			Reduced 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	64100306	0		0

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Withholding Tax				
Description	Code			Reduced Rate
manufacturer u/s 231B(2A)	64100306	0		0
Motor vehicle registration fee u/s 231B(2A)	64100307	0		0
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

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Karachi, Gulshan-e-Iqbal, Karachi East Gulshan Town

Contact No.: 00923012522552



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Attachments

Evidence with 159(1) / 231B (Application for reduced rate of withholding on Registration of Motor Vehicle)
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Financial Statement 2024-25.pdf
NPO order 2006.pdf
Part 1 Second Schedule Exemption 126.pdf
PCP Certificate 2027.pdf
159(1) 231B Registration of Motor Vehicle Valid Till 30th June 2026.pdf
149 Annual 2024-25.pdf
165 Annual Jul 24 to Jun 25.pdf
165(1) Statement Jan 26 to March 26.pdf
2(36)(c) Order to grant approval to Non-Profit Organization Upto Jun 2029.pdf
Act Old.pdf
Annual Return 2025.pdf
certificate against charitable donations NPO.pdf

Nisar Ahmed Burki
Commissioner
Inland Revenue, ZONE-I
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KARACHI

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DIRECTOR GENERAL EXCISE AND TAXATION,
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