

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

Name:	SINDH SCHOOL SYSTEM WELFARE FOUNDATION	Registration No.:	7254006
Address:	Khokrapar # 4, Near Khokrapar Police station, B-Market, Malir	Tax Year:	2027
Contact No.:	00923350797786	Period:	01-Jul-2026 - 31-Dec-2026
	 100000280946111	Medium:	Online
		Due Date:	17-Jul-2026
		Valid Upto:	31-Dec-2026
		Document Date:	17-Jul-2026
		Registration Status:	Company

In exercise of the powers vested upon me under sub-section (1) of section 159 of the Income Tax Ordinance, 2001 (the "Ordinance"), it is hereby ordered that no tax be deducted under section 153(1)(b) of the Ordinance in respect of payments paid to above taxpayer . As the income of the taxpayer is subject to hundred percent tax credit in terms of Section 100(C) read with Section 2(36)(C) of the Income Tax Ordinance, 2001.

This exemption certificate is valid upto the period mentioned above unless cancelled or revoked earlier.

Tax already deducted before issuance of this certificate is to be deposited in the Federal Government treasury and is not to be refunded.

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		9
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		5
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
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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)	SSSWF - 2 36 C - Approval Non Profit Organization TY 2026.pdf
Evidence with 159(1) / 153 (Order to grant / refuse reduced rate of withholding on Supplies / Services / Contracts) (FOR GENERIC EXEMPTION)	SINDH SCHOOL SYSTEM WELFARE FOUNDATION.pdf

Rizwan Memon

Commissioner
Inland Revenue, ZONE-II
CTO KARACHI, TAX HOUSE SHARAH E KAMAL ATA TURK
KARACHI

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