

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

Name:	RIZQ TRUST	Registration No.:	8160293
Address:	380/B, Milad Street, Faisal Town, Lahore	Tax Year:	2025
Contact No.:	00923341117497	Period:	01-Jan-2025 - 30-Jun-2025
		Medium:	Online
	100000225282903	Due Date:	08-Jan-2025
		Valid Upto:	30-Jun-2025
		Document Date:	08-Jan-2025
		Registration Status:	Company

The taxpayer is an approved non-profit organization under section 2(36) of the Income Tax Ordinance, 2001 and its income is subject to 100% tax credit in terms of section 100C of the Income Tax Ordinance, 2001. Therefore, no income tax under section 151 of the Income Tax Ordinance, 2001 read with section 159(1) of the Income Tax Ordinance, 2001 is deductible in the said case.

This exemption certificate is valid upto 30.06.2025 unless cancelled earlier.

The taxpayer is allowed to make supply of goods manufactured by him without tax deduction under clause (a) (b) (c) of sub-section (1) of Section 153 of the Income Tax Ordinance, 2001.


Tax already deducted before the issuance of this certificate is not refundable and shall be deposited in the Government Treasury. This exemption is valid for the period mentioned above only, unless cancelled 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
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

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Attachments

Evidence with 159(1) / 153 (Application for reduced rate of withholding on Supplies / Services / Contracts) (FOR GENERIC EXEMPTION)	2(36) Approval till 30-06-25.pdf
Evidence with 159(1) / 153 (Application for reduced rate of withholding on Supplies / Services / Contracts) (FOR GENERIC EXEMPTION)	159 Request.pdf
Evidence with 159(1) / 153 (Order to grant / refuse reduced rate of withholding on Supplies / Services / Contracts) (FOR GENERIC EXEMPTION)	Order8160293.pdf

Rabia Shah
Commissioner
Inland Revenue, Zone-I
CTO LAHORE, TAX HOUSE SYED MAUJ E DARYA ROAD
LAHORE

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