

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

**Name:** M/S INSTITUTE OF COST AND MANAGEMENT ACCOUNTANTS OF PAKISTAN

**Registration No.** 1513591

**Address:** ST-18C, Block 6, Gulshan-e-Iqbal, Karachi East  
Gulshan Town

**Tax Year :** 2025

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

**Contact No:** 00923463210612

**Medium :** Online

**Due Date :** 15-Jan-2025

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

**Document Date :** 15-Jan-2025



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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 (SUBSCRIPTIONS and VOLUNTARY CONTRIBUTION) payments paid to above taxpayer.

Section 153 of the Income Tax Ordinance 2001 specifies deduction of withholding taxes on payments in respect of sales of goods, rendering of or providing of services or execution of contracts whereas payments made to the above taxpayer on accounts of comprise SUBSCRIPTION and VOLUNTARY CONTRIBUTIONS which are not liable for deduction/collection of withholding tax u/s. 153 (1)(b) of the Income Tax Ordinance, 2001.

THIS EXEMPTION CERTIFICATE U/S 153 (1)(b) OF THE INCOME TAX ORD. 2001 IS VALID (ONLY FOR PAYMENTS RECEIVED ON ACCOUNT OF SUBSCRIPTIONS & VOLUNTARY CONTRIBUTIONS).

This certificate is valid upto 30-06-2025 unless revoked/cancelled earlier.

Withholding Tax				
Description	Code			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		5
Payment for Goods u/s 153(1)(a) @4%	64060008	4		1.5
Payment for Goods u/s 153(1)(a) (ATL @ 1.5% / Non-ATL @ 3%)	64060003	1.5		4
Payment for Goods u/s 153(1)(a) (ATL @ 5% / Non-ATL @ 10%)	64060010	5		1
Payment for Goods u/s 153(1)(a) (ATL @ 5% / Non-ATL @ 10%) for companies	64060060	5		5
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		7.5

**Attributes**

Attribute	Value
Decision	Granted / Accepted

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Gulshan Town**Tax Year :** 2025**Period :** 01-Jan-2025 - 30-Jun-2025**Contact No:** 00923463210612**Medium :** Online**Due Date :** 15-Jan-2025

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Attribute	Value
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)

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

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Approval US 2(36) June 30,2025.pdf

Order1513591 (9)-153-ICMA.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.*