

**159(1) / 153 (ORDER TO GRANT / REFUSE REDUCED RATE OF WITHHOLDING ON SUPPLIES / SERVICES / CONTRACTS) (FOR GENERIC EXEMPTION)**

**Name:** PAKISTAN ASSOCIATION OF AUTOMOTIVE PARTS AND ACCESSORIES MANUFACTURERS  
**Address:** 16-B WESTWOOD COLONY THOKAR NIAZ BEG

**Registration No** 2129262

**Tax Year :** 2016

**Date :** 08-Apr-2016

**Period :** 01-Jan-2016 - 30-Jun-2016

**Medium :** Online

**Due Date :** 08-Apr-2016

**Valid Upto :** 30-Jun-2016



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PAKISTAN ASSOCIATION OF AUTOMOTIVE PARTS AND ACCESSORIES MANUFACTURERS holder of National Tax Number 2129262-7 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 153(1)(b) of the Income Tax ordinance, 2001 read with section 159(1)(c) of the Income Tax ordinance, 2001 is deductible in its case. This exemption certificate is valid upto 30.06.2016 unless cancelled earlier. Income Tax already deducted/deductible before the issuance of the certificate would not be refunded to the taxpayer company but deposited in the Government treasury.

(NAVEED AHMAD NAWAB)  
 Commissioner Inland Revenue

<b>Withholding Tax</b>				
<b>Description</b>	<b>Code</b>			<b>Rate</b>
Payment for Goods u/s 153(1)(a) @4%	64060008	0	0	0
Payment for Services u/s 153(1)(b) @8%	64060116	0	0	0

**Attributes**

<b>Attribute</b>	<b>Value</b>
Decision	Granted / Accepted

**Attachments**

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

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**Naveed Ahmad Nawab**  
Commissioner Inland Revenue

Zone-II