

Federal Board of Revenue

Revenue Division - Government of Pakistan



153(4) (Order to grant / refuse reduced rate of withholding on Supplies / Services / Contracts) (FOR GENERIC EXEMPTION)

Name: Address:

Contact No.:



JOHAN (PRIVATE) LIMITED.

F-17/A, HUB RIVER ROAD, SITE, KARACHI., Karachi West Site Town

Registration No.:	0814904
Tax Year:	2026
Period:	01-Jul-2025 - 31-Dec-2025
Medium:	Online
Due Date:	09-Jul-2025
Valid Upto:	31-Dec-2025
Document Date:	10-Jul-2025
Registration Status:	Company

In exercise of powers conferred upon me under sub-section (4) of section 153/159 of the Income Tax Ordinance, 2001, the taxpayer is allowed to make a supply of goods manufactured in its own unit at reduced rate under clause (a) of subsection (1) of Section 153 of the Income Tax Ordinance, 2001, as the tax deductible u/s 153(1)(a) is adjustable in case of taxpayer company being a manufacturer.

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 upto 31.12.2025 only, unless cancelled/revoked.

Withholding Tax					
Description	Code			Rate	
Payment for Goods u/s 153(1)(a) @3%	64060006	3		3	
Payment for Goods u/s 153(1)(a) @4%	64060008	4		4	
Payment for Services u/s 153(1)(b) @8%	64060166	8		8	
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		1	

Attributes

Attribute	Value
Decision	Granted / Accepted
Statutory Exemption	No

Attachments

Evidence with 153(4) (Application for reduced rate of withholding on 114(1) (Return of Income filed voluntarily for Supplies / Services / Contracts) (FOR GENERIC EXEMPTION)

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0814904 2026 01-Jul-2025 - 31-Dec-2025 Online 09-Jul-2025 31-Dec-2025 10-Jul-2025 Company

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.

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