

**159(1) / 153 (Order to grant / refuse reduced rate of withholding on Supplies / Services / Contracts) (FOR GENERIC EXEMPTION)****Name:** AUDIT OVERSIGHT BOARD**Address:** OFFICE NO 1401, 14TH FLOOR, ISE TOWERS 55-B  
JINNAH AVENUE BLUE AREA, Islamabad Islamabad  
Urban**Contact No:** 00923355617772

100000183540319

**Registration No** 7942685**Tax Year :** 2024**Period :** 01-Jan-2024 - 30-Jun-2024**Medium :** Online**Due Date :** 03-Jan-2024**Valid Upto :** 30-Jun-2024**Document Date** 04-Jan-2024

The taxpayer has applied for exemption u/s 153 of ITO, 2001. Since the income of M/S AUDIT OVERSIGHT BOARD is exempt from tax in terms of Sr. No. (xlix)Table I of Part-I of the Second Schedule to the Income Tax Ordinance, 2001, therefore, in exercise of the powers conferred u/s 159, exemption is hereby granted to the taxpayer from the operation of the provisions of section 153 of the Income Tax Ordinance, 2001.

This exemption certificate shall be valid up to 30-06-2024 unless revoked earlier. However, the tax deducted or collected before the issuance of this exemption certificate shall be deposited into Government Treasury as per prescribed procedure.

Withholding Tax				
Description	Code			Rate
Payment for Goods u/s 153(1)(a) @1%	64060002	0	0	0
Payment for Goods u/s 153(1)(a) @4%	64060008	0	0	0
Payment for Goods u/s 153(1)(a) (ATL @ 5% / Non-ATL @ 10%)	64060010	0	0	0
Payment for Goods u/s 153(1)(a) (ATL @ 5% / Non-ATL @ 10%) for companies	64060060	0	0	0
Payment for Specified Services u/s 153(1)(b) (ATL @ 4% / Non-ATL @ 8%)	64060158	0	0	0
Payment for Services u/s 153(1)(b) (ATL @ 9% / Non-ATL @ 18%) for companies	64060168	0	0	0
Receipts from Contracts u/s 153(1)(c) (ATL @ 7.5% / Non-ATL @ 15%)	64060265	0	0	0

**Attributes**

Attribute	Value
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Attribute	Value
Decision	Granted / Accepted

**Attachments**

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

Latest Exemption Order 153.pdf

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

Table 1 Clause 66 Part 1 Second Schedule (1).pdf

**Abid Aziz Memon**Commissioner  
Inland Revenue, ZONE-I  
CTO  
ISLAMABAD

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