

Federal Board of Revenue

Revenue Division - Government of Pakistan



2(36)(c) (Order to grant / refuse / maintain / withdraw approval to Non-Profit Organization)

Name: THE INSTITUTE OF CHARTERED ACCOUNTANTS OF PAKISTAN

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Tax Year: 2024

Period: 01-Jul-2023 - 30-Jun-2024

Medium: Online

Due Date: 11-Jan-2024

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In exercise of the powers vested in me under sub-clause (c) of clause (36) of section 2 of the Income Tax Ordinance, 2001 read with Rules 212 and 220 of the Income Tax Rules, 2002, the application of the taxpayer for grant of status of non-profit organization is, hereby provisionally approved subject to fulfillment of the following conditions:

- i) This approval does not make the applicant organization eligible for grant of exemption per se with respect to any income generated from any business activity carried on by the said organization.
- ii) This approval is NOT VALID for claiming exemption from withholding tax u/s 148 of the ITO, 2001 on import of goods and services.
- iii) The taxpayer shall submit Performance Evaluation Report (PER) when received from the Pakistan Centre for Philanthropy or Chief Commissioner Inland Revenue.

This approval is valid upto 30-06-2024 unless cancelled or revoked earlier because of non-fulfillment of any of the prescribed conditions including the above.

Sardar Temur Khan Durrani

Commissioner Inland Revenue, ZONE-II CTO KARACHI, TAX HOUSE SHARAH E KAMAL ATA TURK KARACHI

Page 1 of 1 Printed on Date: Thu, 11 Jan 2024 18:59:19

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