

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

Name:	WATER AND POWER DEVELOPMENT AUTHORITY	Registration No.:	9014201
Address:	701 WAPDA HOUSE, SHARAH E QUAID E AZAM, LAHORE, Lahore Data Gunj Bukhsh Town	Tax Year:	2027
Contact No.:	00923006907058	Period:	01-Jul-2026 - 31-Dec-2026
	 100000279381800	Medium:	Online
		Due Date:	23-Jun-2026
		Valid Upto:	31-Dec-2026
		Document Date:	23-Jun-2026
		Registration Status:	Company

The taxpayer is an Authority of Federal Government. The taxpayer has e-filed application for issuance of exemption certificate u/s 159 read with section 153 of the Income tax Ordinance, 2001.
The taxpayer's income is exempt as per Serial No.V, clause (57)(4), Part-I of the Second Schedule to the Income Tax Ordinance, 2001

"The Pakistan Water and Power Development Authority established under the Pakistan Water and Power Development Authority Act, 1958 (W. P. Act XXXI of 1958).]"

Further, as per Honorable Lahore High Court's order dated 28.11.2017 in writ petition No.7280-16, the taxpayer is entitled to benefit of clause (11A, Part-IV of the Second Schedule. The relevant para of the court order is reproduced here under :

"In view of the above, these petitions are allowed and it is held that the petitioner WAPDA is entitled to the benefit of clause 11A as WAPDA is covered by the definition of government body and is, therefore, entitled to an exemption certificate in terms of the said clause."

In the light of above, the taxpayer is granted exemption certificate under section 159 read with section 153 of the Income Tax Ordinance, 2001 valid till 30-06-2027.

Withholding Tax				
Description	Code			Reduced Rate
Payment for Goods u/s 153(1)(a) (ATL @ 1.5% / Non-ATL @ 3%)	64060053	1.5		0
Payment for Goods u/s 153(1)(a) @1%	64060002	1		0
Payment for Goods u/s 153(1)(a) @4%	64060008	4		0
Payment for Goods u/s 153(1)(a) (ATL @ 1.5% / Non-ATL @ 3%)	64060003	1.5		0
Payment for Goods u/s 153(1)(a) (ATL @ 5% / Non-ATL @ 10%)	64060010	5		0
Payment for Goods u/s 153(1)(a) (ATL @9% / Non-ATL @18%) for Companies - Toll manufacturers	64060068	9		0
Payment for Goods u/s 153(1)(a) (ATL @ 5% / Non-ATL @ 10%) for companies	64060060	5		0
Payment for IT/IT-enabled service u/s 153(1)(b) @4%	64060158	4		0
Payment for specified services u/s 153(1)(b) @6%	64060162	6		0
Payment for Services u/s 153(1)(b) @15%	64060180	15		0
Receipts from Contracts u/s 153(1)(c) (ATL @ 7.5% / Non-ATL @ 15%)	64060265	7.5		0
Payment for Contracts u/s 153(1)(c) @3%	64060256	3		0

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Attributes

Attribute	Value
Decision	Granted / Accepted
Relevant clause of statutory exemption	Others
Statutory Exemption	Yes

Attachments

Evidence with 159(1) / 153 (Application for reduced rate of withholding on Supplies / Services / Contracts) (FOR GENERIC EXEMPTION)	Order9014201 (3).pdf
Evidence with 159(1) / 153 (Order to grant / refuse reduced rate of withholding on Supplies / Services / Contracts) (FOR GENERIC EXEMPTION)	Taxpayer Correspondence9014201 (2).pdf
Evidence with 159(1) / 153 (Order to grant / refuse reduced rate of withholding on Supplies / Services / Contracts) (FOR GENERIC EXEMPTION)	Taxpayer Correspondence9014201 (2).pdf

Amna Kamal
Commissioner
Inland Revenue, Zone IV
TAX HOUSE SYED MAUJ E DARYA ROAD
LAHORE

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