

**159(1) / 152 (Order to grant / refuse reduced rate of withholding on payments to Non-Resident)**

**Name:** SOCIETY FOR WORLDWIDE INTERBANK  
FINANCIAL TELECOMMUNICATION (SWIFT)  
**Address:** AVENUE ADELE 1-1310 LA.HULPE BELGIUM

**Registration No** 3650854  
**Tax Year :** 2018  
**Date :** 18-Sep-2017  
**Period :** 01-Jul-2017 - 30-Jun-2018  
**Medium :** Online  
**Due Date :** 18-Sep-2017  
**Valid Upto :** 30-Jun-2018  
**Document Date** 18-Sep-2017



In exercise of the power conferred upon me U/s. 159 (1) of the Income Tax Ordinance, 2001, it is hereby ordered that no tax shall be deducted U/s. 152 of the Income Tax Ordinance, 2001 read with FBR letter C. No. 4 (I)NT.TAXES-OPS/2013-114203-R dated 11-08-2014 in respect of payments received by M/s. Society for Worldwide Interbank Financial Telecommunication SC (SWIFT), Avenue Adle-1, B-130 La Hulpe, Belgium from its members in terms of Article-7 read with Article-22 of the Convention between the Government of the Belgium and Government of Pakistan for the avoidance of double taxation and the prevention of fiscal evasion with respect of taxes on income.  
This certificate is issued on the specific request of the taxpayer and shall not be considered as final discharge of tax liability of the taxpayer which will be determined upon filing of return by the taxpayer.  
This certificate shall remain valid up to the period mentioned above unless revoked / cancelled earlier.

Withholding Tax				
Description	Code			Rate
Royalty / Fee for Technical Services to a Non-Resident covered under ADTT	64050097	0	0	0
Payment for Goods, Services, Contracts, Rent, Capital Gains, etc. to a Non-Resident covered under ADTT	64050098	0	0	0
Profit on Debt to a Non-Resident covered under ADTT	64050099	0	0	15

**Attributes**

Attribute	Value
Decision	Granted / Accepted

**Attachments**

- Residence Certificate Tax Year 2018..pdf
- Order3650854.pdf Valid uptill 30 June 2017.pdf
- Application under Rule 159 Tax Year 2018.pdf

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**Zulfiqar Ali Syed, Commissioner**  
**Zone-I, Inland Revenue**  
**RTO (CORPORATE) KARACHI, TAX HOUSE SHARAH E KAMAL ATA TURK KARACHI**

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