

**159(1) / 236Q (Order to grant / refuse reduced rate of withholding on payment for use or right to use industrial, commercial and scientific equipment)**

**Name:** ALLIED RENTAL MODARBA  
**Address:** 21/3 SECTOR 22 KORANGI INDUSTRIAL AREA ,KARACHI  
**Contact No:** 00923463221752



**Registration No** 2709800  
**Tax Year :** 2022  
**Period :** 01-Jul-2021 - 30-Jun-2022  
**Medium :** Online  
**Due Date :** 27-Oct-2021  
**Valid Upto :** 30-Jun-2022  
**Document Date** 27-Oct-2021

As per section 159(1) of the Income Tax Ordinance 2001 no tax is required to be deducted U/s. 236Q of the Income Tax Ordinance 2001 in the case of subject taxpayer. The section with relevant para is reproduced as under:

[236Q. Payment to residents for use of machinery and equipment.—(1) Every prescribed person making a payment in full or in part including a payment by way of advance to a resident person for use or right to use industrial, commercial and scientific equipment shall deduct tax from the gross amount at the rate specified in Division XXIII of Part IV of the First Schedule.

(5) The provisions of sub-section (1) and (2) shall not apply to—

(a) agricultural machinery; and

(b) machinery leased by a leasing company, an investment bank or a modaraba or a scheduled bank or a development finance institution in respect of assets owned by the leasing company or an investment bank or a modaraba or a scheduled bank or a development finance institution.

However, other provisions of law / sections would be applicable for withholding tax in all practical purposes.

Withholding Tax				
Description	Code			Rate
Payment for use or right to use industrial, commercial and scientific equipment u/s 236Q (1)	64151651	0	0	0

**Attributes**

Attribute	Value
Decision	Granted / Accepted

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**Hammal Baloch**

Commissioner (Enforcement)  
Inland Revenue, -I  
MTO  
KARACHI