



**152(3)(B) (ORDER TO GRANT REDUCED RATE OF DEDUCTION ON PAYMENTS TO NON-RESIDENTS)**

**Name:** SOCIETY FOR WORLDWIDE INTERBANK FINANCIAL  
**Address:** TELECOMMUNICATION (SWIFT)

**Registration No :** 3650854

**Tax Year :** 2016

**Date :** 06-Oct-2015

**Period :** 01-Jul-2015 - 30-Jun-2016

**Medium :** Online



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In exercise of the powers 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)INT.TAXES-OPS/2013-114203-R dated 11.08.2014 in respect of payments received by M/s.Society for worldwide inter bank 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 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 to 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 upto the period mentioned above unless revoked / cancelled earlier.

Withholding Tax				
Description	Code			Rate
Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident u/s 152(2)	64050007	0	0	0
Profit on Debt to a Non-Resident u/s 152(2)	64050008	0	0	100

**Attributes**

Attribute	Value
Decision	Granted / Accepted

**Attachments**

Description
Evidence with 152(3) (Application for reduced rate of withholding on payments to Non-Resident)
Evidence with 152(3) (Application for reduced rate of withholding on payments to Non-Resident)
Evidence with 152(3) (Application for reduced rate of withholding on payments to Non-Resident)

Badruddin Ahmad Quraishi



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**Badruddin Ahmad Quraishi**  
Commissioner Inland Revenue

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