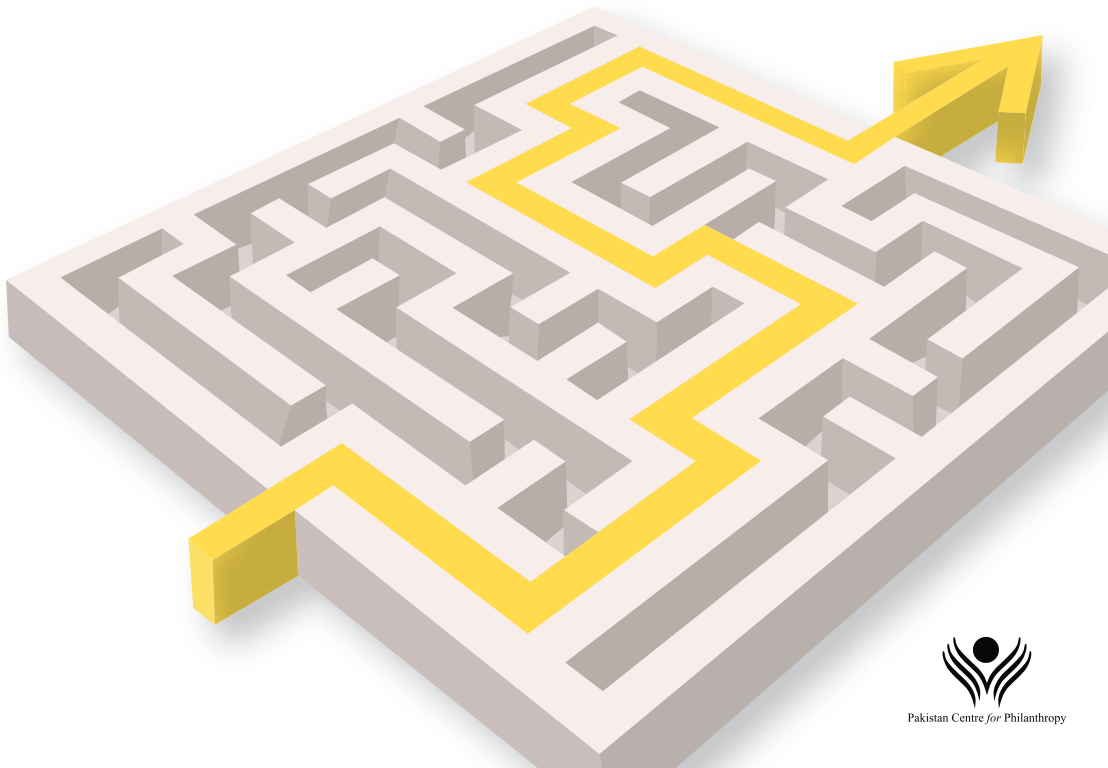


PCP TAX GUIDE

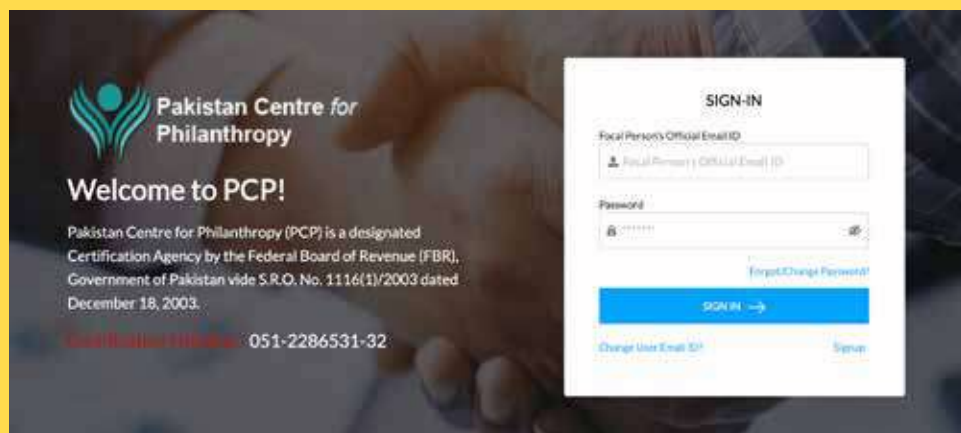
- Understand NPO tax system
- Application for Section 100C
- Become tax compliant

YOUR COMPLETE GUIDE TO BECOMING SECTION 2(36) APPROVED NPO



Pakistan Centre for Philanthropy

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DISCLAIMER

- ✓ *The objective of PCP Tax Guide Series is not to provide legal advice, but to give interested persons access to informative materials and for understanding of tax regime.*
- ✓ *Recognizing that the NPO Tax laws change and their interpretations may be varied. Hence, Pakistan Centre for Philanthropy (PCP) is not liable for the variances that may accrue due to interpretation of tax laws.*

For Further Assistance
Refer to FAQs | Call: +92 51 2286531-32 | Email: support@pcp.org.pk

Why PCP Tax Guide Series?

One of the major stakeholders in national development is civil society. Thousands of NPOs are working with communities throughout the country. They are contributing enormously towards poverty alleviation and other sectors i.e. health, education etc. It is therefore, in the interest of the national development agenda that NPOs are developed, strengthened and made financially viable. Generally an NPO is entitled to certain benefits and concessions across the board whether or not it is approved by the tax authorities for tax benefits.

NPOs approved by the tax authorities at various levels have an entitlement to some additional benefits i.e. tax credits/exemptions on different utility bills, custom duties etc. In Pakistan, tax benefits are provided in the Income Tax Ordinance (ITO), 2001 and Income Tax Rules (ITR), 2002. These provide an elaborate system whereby the NPOs get tax benefits with reference to their defined activities. From the attainment of NPO status against the defined activities of an NPO, the taxation system of Pakistan has provided detailed process for tax benefits.

The Pakistan Centre for Philanthropy (PCP) is an authorized agency evaluating NPOs and recommending them for tax benefits to the Federal Board of Revenue (FBR). PCP is in constant interaction with NPOs seeking an approved NPO status, philanthropists who contribute to NPOs seeking tax benefits/credits and government functionaries i.e. FBR, Economic Affairs Division (EAD) etc. who form an important link in the chain. PCP is often asked to answer all kind of questions related with requirements/process of tax benefits for NPOs, tax liabilities of NPOs and has therefore aimed to facilitate this application process for all NPOs.

In order to help its stakeholders and in an effort towards fulfilling its mandate of supporting the civil society, PCP has undertaken an exercise to compile the PCP tax guide series, for information on tax benefits pertinent to NPOs. Each edition of the series will deal with a separate tax-related issue for NPOs. **This edition will outline the process of claiming tax credit under section 100C of ITO 2001.**

Naveed Yousaf

Programme Manager Certification

Pakistan Centre for Philanthropy

January 2024

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What are the Steps for Availing 100% Tax Credit?

The objective of this tax guide series for tax benefits is to present an overall picture of the tax benefits related provisions provided in Pakistan's income tax law. An NPO approaches RTO/LTO offices for availing tax benefits relating to exemptions (as listed below). These include: getting the status of an approved NPO; tax credits on income of an NPO; donors getting benefits for the donations paid to an approved NPO and receiving exemption or a lower rate certificate related with advance payment of tax.

1. Approved NPO status under section 2(36) of the (ITO) 2001 (1st step for availing tax benefits).

2. Tax credit equal to one hundred percent on income under Section 100C of the ITO 2001

3. Entitlement of tax credit to persons for charitable donations under section 61 of the ITO 2001

4. Exemptions related with withholding transactions of NPOs in section 159 of the ITO, 2001.

PCP guide series (II) will now take you step by step for availing tax benefits for the 2nd step as listed above. After the status of an NPO is approved under Section 2(36), NPOs case can be further processed for Section 100C. Our subsequent series will provide a guiding framework for the next procedures as listed at serial 3 and 4 above.

Why Apply?

The tax benefits under Section 100 C of the Income Tax Ordinance, (ITO) 2001 are granted to the NPOs by the Chief Commissioner of the Regional Tax Office (RTO) or Large Taxpayers Office (LTO) concerned.

Applications are made to the Chief Commissioner office or any of his designated functionaries. Exemption is available on the funds expended in Pakistan on carrying out the stated “public benefit” activities of the NPO.

Section 100C States:

(1) The persons mentioned in sub-section (2) shall be allowed a tax credit equal to one hundred percent of tax payable under any of the provisions of this Ordinance including minimum and final taxes in respect of incomes mentioned in sub-section (3) subject to the conditions and limitations laid down in subsection (4).

Persons: Allowed to avail tax credit equal to one hundred percent of tax payable.

Sub-section (2): The provisions of this section shall apply to the following persons, namely:

- a** Persons specified in Table -II of clause (66) of Part I of the Second Schedule to this Ordinance
- b** A trust administered under a scheme approved by the Federal Government and established in Pakistan exclusively for the purposes of carrying out such activities as are for the welfare of ex-employees and serving personnel of the Federal Government or a Provincial Government or armed forces including civilian employees of armed forces and their dependents where the said trust is administered by a committee nominated by the Federal Government or a Provincial Government
- c** A trust
- d** A welfare institution registered with Provincial or Islamabad Capital Territory (ICT) social welfare department;
- e** A not for Profit Company registered with the Securities and Exchange Commission of Pakistan under section 42 of the Companies Act, 2017
- f** A welfare society registered under the provincial or Islamabad Capital Territory (ICT) laws related to registration of co-operative societies

- g** A waqf registered under Mussalman Waqf Validating Act, 1913 (VI of 1913) or any other law for the time being in force or in the instrument relating to the trust or the institution;
- h** A university or education institutions being run by nonprofit organization existing solely for educational purposes and not for the purposes of profit;
- i** A religious or charitable institution for the benefit of public registered under any law for the time being in force; and
- j** International Non-governmental Organizations (INGOs) approved by the Federal Government.

Sub-section (3)

Incomes: Eligible for Tax Credit

The following income is eligible for tax credit, namely:

- a** Income from donations, voluntary contributions and subscriptions
- b** Income from house property
- c** Income from investments in the securities of the Federal Government
- d** Profit on debt from scheduled banks and microfinance banks;
- e** Grant received from Federal, Provincial, Local or foreign Government
- f** So much of the income chargeable under the head “income from business” as is expended in Pakistan for the purposes of carrying out welfare activities: Provided that in the case of income under the head “income from business”, only so much of such income shall be eligible for tax credit under this section that bears the same proportion as the said amount of business income bears to the aggregate of income from all sources; and
- g** Any income of the persons mentioned in clauses (a), (b) and (h) of sub-section (2) of this section.

Sub-section 4: Eligible for Tax Credit

Eligibility for tax credit shall be subject to the following conditions, namely:

- a** Return has been filed
- b** Tax required to be deducted or collected has been deducted or collected and paid
- c** Withholding tax statements for the relevant tax year have been filed;

- d** The administrative and management expenditure does not exceed 15% of the total receipts:
Provided that clause (d) shall not apply to a nonprofit organization, if-
(i) Charitable and welfare activities of the non-profit organization have commenced for the first time within last three years; or
(ii) Total receipts of the non-profit organization during the tax year are less than one hundred million Rupees;
- e** Approval of Commissioner has been obtained as per requirement of clause (36) of section 2: Provided that the condition of approval in respect of persons mentioned in Table-II of clause (66) of Part I of the Second Schedule to this Ordinance, shall take effect from the first day of July, 2022 and the requirements of clause (36) of section 2, shall not be applicable for earlier years
- f** None of the assets of trusts or welfare institutions confers, or may confer, a private benefit to the donors or family, children or author of the trust or his descendants or the maker of the institution or to any other person:
- g** A statement of voluntary contributions and donations received in the immediately preceding tax year has been filed in the prescribed form and manner.

Sub-section (5) & (6)

Surplus & Restricted Funds: Nature & Tax Treatment:

(5) Notwithstanding anything contained in sub-section (1), surplus funds of organizations to which this section applies shall be taxed at a rate of ten percent.

(6) For the purpose of sub-section (5), surplus funds mean funds or monies:

- a. Not spent on charitable and welfare activities during the tax year,
- b. Received during the tax year as donations, voluntary contributions, subscriptions and other incomes,
- c. Which are more than twenty-five percent of the total receipts of the non-profit organization received during the tax year, and
- d. Are not part of restricted funds.

Explanation: For the purpose of this clause, “restricted funds” mean any fund received by the organization but could not be spent and treated as revenue during the year due to any obligation placed by the donor or funds received in kind.]

What is the Procedure?

The procedure for applying under Section 100 C sub section 2 of the ITO, 2001 is provided under rule 220 A sub rule 1 & 2 of ITR, 2002. It provides that:

1. An organization established in Pakistan requiring the approval of the **Chief Commissioner** under clause (c) of sub section (2) of section 100C of the Ordinance, shall;
 - a. make an application to the “Chief Commissioner” in Form-I annexed to this rule (Rule 220A).
 - b. the application shall be accompanied by:
 - i. A duly attested copy of the constitution, memorandum and articles of association, rules and regulations or bye-laws, as the case may be, of the organization specifying the aims and objects for which organization is established;
 - ii. A certified copy of the registered trust deed, in case of a Trust;
 - iii. A certified copy of the certificate of registration in the case of an organization registered under Companies Ordinance, 1984, the Societies Registration Act, 1860 (XXI of 1860), or the Voluntary Social Welfare Agencies (Registration and Control) Ordinance, 1961 (XLVI of 1961), or under any other law in substitution thereof relating to the registration of welfare organizations as applicable;
 - iv. Duly attested copies of balance sheets and of revenue accounts of organization as audited by a “**qualified accountant**” for the three years immediately preceding the tax year in which the application is made;
 - v. The names, CNIC/NTN, last income declared, tax year and addresses of the promoters, directors, trustees, president, secretary, treasurer, manager and other office bearers, as the case may be, of the organization and indicating clearly their family relationships, if any, with each other]; and
 - vi. A detailed report with regard to the performance of the organization, for achieving its aims and objects during the three financial years immediately preceding the date of the application duly evaluated and certified by **an independent certification agency** approved and appointed by the Federal Board of Revenue.

Provided that the “Chief Commissioner”, Regional Tax Office or Large Taxpayers Office shall also receive applications for performance appraisal and certification of applicant organizations till at least two such agencies have been appointed:

Provided further that Chief Commissioner, Regional Tax Office or Large Taxpayers Office shall apply the same parameters on applicant organizations for the purpose

of aforesaid evaluation as are approved by the FBR to be applied by the certification agency.

2. (a) On receipt of an application for registration under this rule, the Chief Commissioner, subject to the requirements and conditions specified in sub-rule (3) and after such inquiry as it may deem necessary, grant approval to the organization if:

- i. the organization has been formed for the purpose of establishing hospitals or providing education or for community welfare or development;
- ii. it has operated and functioned anywhere in Pakistan, for a period of not less than three years and has complied with minimum acceptable standards of internal governance, accountability, transparency and efficiency prescribed by any law for the time being in force;
- iii. its area of operation is wholly within Pakistan; and
- iv. its books of accounts are maintained regularly and in accordance with the generally accepted accounting principles and satisfactory arrangements exist for their inspection by interested members of the public.

(b) The approval shall be notified in the official Gazette.

(c) The approval granted under rule 220A (2) will remain in force for subsequent years unless withdrawn under sub-rule (7) of rule 220A.

(d) For the purposes of this rule, "qualified accountant" has the same meaning as assigned to it in clause (f) of sub-rule (2) of rule 211.

Qualified Accountant means (Rule 21 1 (2) (f))

- ✓ a retired audit, accounts, treasury or taxation officer of the Government not below BPS-17 or a bank manager, where the annual receipts of the organization do not exceed Rs.0.5 million;
- ✓ in other cases, a Chartered Accountant as defined under the Chartered Accountants Ordinance, 1960 (X of 1960) or
- ✓ a Cost and Management accountant as defined under the Cost and Management Accountants Act, 1966 (XIV of 1966) or
- ✓ a firm of Chartered Accountants as defined under the Chartered Accountants Ordinance, 1960 (X of 1960) or
- ✓ a firm of Cost and Management Accountants as defined under the Cost and Management Accountants Act, 1966 (XIV of 1966);]

What is the Format of the Application Form?

[Under section 100 C of ITO, 2001 {Rule 220A (1) {a}}]

Application Form

To,

The Chief Commissioner of Inland Revenue

With reference to clause (c) of sub section (2) of section 100C of the Income Tax Ordinance, 2001 {XLIX of 2001}, I, the undersigned, hereby apply, on behalf of _____ (name of the organization) for its approval for the purposes of the said clause for the tax year ending on _____

2. Necessary particulars are set out below and in the schedule to this application.

3. The following documents required under clause (b) of sub-rule 1 of Rule 220A are enclosed.

- (i)
- (ii)
- (iii)
- (iv)
- (v)

Signature _____

Name (in block letters) _____

Designation _____

Application must be signed either by the President or the Secretary of the organization or by a Trustee of the Trust.

Schedule

Particulars

1. Name of the Organization (in block letters).
 2. Full address of the organization (in block letters).
 3. Date of registration of the organization.
 4. Its aims and objects
- (a) _____
- (b) _____
- (c) _____
5. Where the organization has been registered under the Companies Ordinance, 1984, the Societies Registration Act, 1860 (XX.I of 1860), or the Voluntary Social welfare Agencies (Registration and Control) Ordinance, 1961 (XLVI of 1961), or any other law or established in pursuance of a Trust Deed. Please give/ state the law, the number and date of Registration _____.
 6. Whether the constitution, memorandum and articles of association, trust deed, rules and regulations or bye-laws, conforms to the provisions of sub-rules (2) and (3) of rule 220A. If so, please give the number of article/ clause/ rule for each provision.
 7. Whether the organization ensures for the benefit of the general public or a particular community or class of persons only (give full details).
 8. The number of members/ trustees of the organization on the date of application.
 9. Accounting year of the organization commences on _____ and ends on _____.
 10. The following books of accounts are being regularly maintained by the institution and are open for inspection without any hindrance to the general public.
- (i) _____
- (ii) _____
- (iii) _____
- Signature _____
- Name (in block letters) _____
- Designation _____

What Documents should be Attached with the Application?

[Rule 220A sub rule (1) (b)]

- ✓ a duly attested copy of the constitution, memorandum and articles of association, rules and regulations or bye-laws, as the case may be, of the organization specifying the aims and objects for which organization is established;
- ✓ a certified copy of the registered trust deed, in case of a Trust;
- ✓ a certified copy of the certificate of registration in the case of an organization registered under Companies Ordinance, 1984, the Societies Registration Act, 1860 (XX.I of 1860), or the Voluntary Social Welfare Agencies (Registration and Control) Ordinance, 1961 (XLVI of 1961), or under any other law in substitution thereof relating to the registration of welfare organizations as applicable;
- ✓ duly attested copies of balance sheets and of revenue accounts of organization as audited by a **“qualified accountant”** for the three years immediately preceding the tax year in which the application is made;
- ✓ the names, CNIC/NTN, last income declared tax year and addresses of the promoters, directors, trustees, president, secretary, treasurer, manager and other office bearers, as the case may be, of the organization and indicating clearly their family relationships, if any, with each other]; and
- ✓ a detailed report with regard to the performance of the organization, for achieving its aims and objects during the three financial years immediately preceding the date of the application duly evaluated and certified by **an independent certification agency** approved and appointed by the Federal Board of Revenue.

Provided that the “Chief Commissioner”, Regional Tax Office or Larg Taxpayers Office shall also receive applications for performance appraisal and certification of applicant organizations till at least two such agencies have been appointed:

Provided further that Chief Commissioner, Regional Tax Office or Larg Taxpayers Office shall apply the same parameters on applicant organizations for the purpose of aforesaid evaluation as are approved by the FBR to be applied by **the certification agency**.

What is the Basis for Refusal of Approval?

[Rule 220A sub rule 3 of ITR 2002]

The sub rule 3 of the Rule 220A of ITR, 2002 provides the reasons for refusal of approval under Section 100 C. It states that: approval shall not be granted to an organization if the Chief Commissioner is satisfied that-

- a. any of the requirements or conditions specified in sub-rules (1) and (2) of Rule 220A has not been fulfilled; or
- b. the organization has been or is being used or is likely to be used for **personal gains** of any particular person or a group of persons; or
- c. the organization has been or is likely to be used for propagating the views of a particular **political party or a religious sect**; or
- d. the organization has not been or will not be able to achieve its declared aims and objects in view of its set up, administration or otherwise **as evaluated and certified by an independent certification agency**; or
- e. the constitution) memorandum and articles of association, trust deed, rules and regulations or bye-laws, as the case may be, specifying the **aims and objects of the organization do(es) not provide**;
 - i. for **audit of the annual accounts** of the organization, every year by a uqualified accountant";
 - ii. for the transfer of its assets, in the event of its dissolution) after meeting all liabilities, if any, to an organization approved under this rule or rule 212 **within three months** of the dissolution under intimation to the Chief Commissioner.
 - iii. for the regular maintenance of books of accounts in accordance with the **generally accepted accounting principles** and for their inspection by the interested members of the public, without any hindrance, at all reasonable times;
 - iv. for the **utilization of its money, property or income** or any part thereof solely for promoting the objects specified in sub-clause (i) of clause (a) of sub-rule (2);
 - v. for the **maintenance of accounts of the organization** being kept in a scheduled bank or in a post office or national savings organization, National Bank of Pakistan or nationalized commercial banks;
 - vi. for **prohibiting the making of any changes** in the constitution, memorandum and articles of association, trust deed,

Provided that such surpluses or monies validly set apart are invested in Government securities, National Saving Schemes issued by the Central Directorate of National Savings, NIT units, a collective investment scheme authorized or registered under the Non-Banking Finance Companies (Establishment and Regulation) Rules, 2003, mutual fund, a real estate investment trust approved and authorized under the Real Estate Investment Trust Rules, 2006, or scheduled banks:

Explanation: For the purpose of this rule, **"restricted funds"** mean any fund received by the organization but could not be spent and treated as revenue during year due to any obligation placed by the donor.

Sub rule (4) states that the Chief Commissioner **shall make a decision** on the application of the organization within **two months** of its receipt.

What are the Reasons for withdrawal of Approval?

[Rule 220A sub rule 7 of ITR 2002]

The sub rule 7 of the ITR 2002 states that the Chief Commissioner may, at any time, withdraw approval granted under rule 220A (2), if he is satisfied that-

- a. the constitution, memorandum and articles of association, trust deed, rules and regulations or bye-laws, as the case may be, specifying the aims and objects of the organization do not provide for prohibiting the making of any changes in the constitution, memorandum and articles of association, trust deed, rules, regulations and bye-laws without prior approval of the Chief Commissioner;
- b. the organization has-
 - i. been or is being used for **personal gain** of any particular person or a group of persons;
 - ii. been propagating the view of a **particular political party or a religious sect**;
 - iii. been or is being managed in a manner calculated to **personally benefit** its members or their families; or
 - iv. has not been, or will **not be, able to achieve its declared aims** and objects in view of its set up, administration or otherwise as evaluated and certified by an independent certification agency;
 - v. failed to give **valid reasons for setting apart**, or not utilizing, or accumulating surpluses, excluding restricted funds, in excess of twenty five percent of the income for the year;
 - vi. **failed to file the return of income** supported with the following **documents** namely;
 - a. the statement of audited balance sheet and statement of accounts;
 - b. statement showing names and addresses of the persons from whom donations, contributions, subscriptions etc exceeding **five thousand rupees** have been received during the tax year;
 - c. statement showing the names and addresses of donees and beneficiaries etc. to whom payments, services etc. **exceeding five thousand** have been made during the tax year; and
 - d. statement showing the money set apart or kept un-utilized with reasons thereof; and
 - e. a **detailed performance evaluation report** in terms of sub-clause (vi) of clause (b) of sub-rule (1) of rule 220A, after every three years;

Provided that where such **detailed performance evaluation report** is not submitted on or before the 30th of September following every three Tax Years, Chief Commissioner shall issue a show cause notice for withdrawal of approval to the concerned organization as required under para (2) of the sub-rule;

- vii. failed to **file statements of deduction of income tax** under section 165 of the Income Tax Ordinance, 2001 read with rule 44.

sub rule (2): approval shall not be withdrawn under para (1) of sub-rule (7) unless the organization has had **an opportunity to show** cause against the action proposed to be taken; and

sub rule (3): where the Chief Commissioner decides to withdraw an approval under para (1) of sub-rule (7), he shall **intimate the organization, in writing**, of the decision including a statement of reasons for the decision.

sub rule (9): The Chief Commissioner **may relax or modify** any of the requirement(s) or condition(s) of this rule in any individual case, if it is satisfied that the requirement(s) or condition(s) could not be fulfilled by the applicant **for reasonable cause**.

What is the Tax Treatment of Business Income of an NPO?

[Under Section 100 C of the ITO, 2001]

An NPO approved by the Chief Commissioner under Section 100 C clause 2 (c) is additionally entitled to tax exemption on its (1) property (2) income and (3) that part of its business income as is expended in Pakistan for welfare activities.

Taxable business income is computed after deducting tax admissible expenditure and allowances from the gross amount of revenue. Any expenditure that cannot be entirely related to business income for being partly related to income from any other source will be apportioned between business income and income from other sources. Expenditure apportioned to business income only will be tax deductible against taxable business income.

The gross tax liability computed with reference to taxable income for a tax year will be reduced by the sum total of the following:

- a) taxes withheld from payments
- b) taxes paid with utility bills
- c) taxes paid in advance
- d) unpaid tax refunds

After adjusting the amount of gross tax liability for the above, the net resultant will be paid with the tax return. In case, the sum total of a) to d) above is in excess of the tax liability for the tax year, the excess amount will be refundable. Tax exemption in relation to business income is restricted according to the following formula:

A *A/ B

Where;

A is income from business; and

B is the aggregate of income from following sources:

- a) Donations, voluntary contributions and subscriptions
- b) Property income
- c) Profit (interest) from Government securities
- d) Business income

Following example may simplify this formula:

Example

The following is the makeup of the income of an NPO approved by the Chief Commissioner:

Grants, donations and subscription	
100,000	
Net property income (held under trust)	10,000
Profit (interest) from Government securities	35,000
Sub total	145,000
Net business income	150,000
Grand total	295,000

Out of net business income of Rs. 150,000, a sum of Rs. 100,000 was expended in Pakistan on welfare activities. The sum of Rs. 145,000 will be exempt from tax. Tax exemption in relation to business income will be calculated as follows:

$$150,000 * 150,000 / 295,000 = 76,271$$

NPOs tax exempt income for the tax year will be 145,000 plus 76,271 = 221,271

NPO will be required to pay tax on its business income of Rs. 73,729 [150,000 (total business income) less 76,271 (Tax exempt business income)]

مندرجہ ذیل آمدن 100C کے تحت ٹیکس چھوٹ کی اہلیت کی حامل ہیں:

- 1 | وہ آمدن جو عطیات (Donations) رضا کارانہ شرکت (Voluntary Contribution) اور رکنیت (Subscription) سے حاصل ہو۔
- 2 | وہ آمدن جو گھر کی جائیداد (House Property) سے حاصل ہو۔
- 3 | وہ آمدن جو وفاقی حکومت کی سکیورٹیز کی سرمایہ کاری (Investment in Federal Government Securities) سے حاصل ہو۔
- 4 | قرضوں پر منافع (Profit on Debt) جو کی شیڈول بینکوں اور مائیکرو فنانس اداروں (Microfinance) سے حاصل ہو۔
- 5 | گرانٹ (Grant) جو وفاقی، صوبائی، لوکل یا بیرونی گورنمنٹ سے حاصل ہو۔
- 6 | آمدنی کا وہ حصہ جو کہ کاروباری آمدنی سے لیا جاتا ہے اور پاکستان میں فلاحی سرگرمیوں کے کرنے کے مقاصد کے لئے خرچ کیا جاتا ہے۔
- 7 | اور ان افراد کی کوئی بھی آمدن جن کا ذکر سیکشن 100C کے سب سیکشن 2 کے کلاز A، B اور H میں ہوا ہے۔

ب۔ 100C کے تحت ٹیکس چھوٹ حاصل کرنے والے افراد

مندرجہ ذیل افراد 100C کے تحت ٹیکس چھوٹ حاصل کر سکتے ہیں:

- 1 افراد جن کا ذکر ٹیکس 266 (حصہ اول) انکم ٹیکس آرڈیننس کے دوسرے شیڈول میں کیا گیا ہے۔
- 2 ٹرسٹ جو کسی وفاقی حکومت کی سکیم کے تحت منظور شدہ ہے اور پاکستان میں بنایا گیا ہے جس کا مقصد سابقہ ملازمین کی فلاح و بہبود کی سرگرمیاں کرنا ہے اور حاضر سروس وفاقی حکومت یا صوبائی حکومت یا افواج پاکستان بشمول سولین ملازمین (Civilian) اور ان پر انحصار کرنے والے (dependents)۔ ایسا ٹرسٹ کسی کمیٹی کے تحت چلایا جا رہا ہو جس کو وفاقی حکومت یا صوبائی حکومت نے نامزد کیا ہو۔
- 3 ٹرسٹ
- 4 ایک فلاحی ادارہ جو کہ صوبائی یا اسلام آباد کے علاقے میں سوشل ویلفیئر کے محکمے کے ساتھ رجسٹرڈ ہے۔
- 5 غیر منافع بخش ادارہ جو کہ سیکشن 42 کمپنیز ایکٹ 2017 کے تحت سیکورٹیز اینڈ ایکسچینج کمیشن آف پاکستان کے ساتھ رجسٹرڈ ہے۔
- 6 ایک فلاحی سوسائٹی جو صوبائی یا اسلام آباد دارالحکومت کے وہ قوانین جو کہ کوآپریٹو سوسائٹیز (Cooprative Societies) کی رجسٹریشن سے منسلک ہے، کے تحت رجسٹرڈ ہے۔
- 7 ایک وقف جو مسلمان وقف ویلڈیٹنگ ایکٹ 1913 (Musulman Waqf Validating Act 1913) یا کسی اور قانون میں جو کہ وقتی طور پر نافذ العمل ہے یا کسی آلہ (Instrument) جو ٹرسٹ سے منسلک ہے یا ادارہ کے تحت رجسٹرڈ ہے۔
- 8 ایک یونیورسٹی یا تعلیمی ادارہ جو کہ ایک غیر منافع بخش ادارے کے تحت چل رہے ہوں اور صرف تعلیمی مقاصد کے لئے ہوں اور منافع کے مقاصد کے لئے نہ ہوں۔
- 9 ایک مذہبی اور خیراتی (Charitable) ادارہ جو عوام الناس کے فائدے کے لئے، کسی بھی قانون کے تحت جو کہ وقتی طور پر نافذ العمل ہے، رجسٹرڈ ہو۔
- 10 بین الاقوامی غیر حکومتی ادارے (INGOs) جو کہ وفاقی حکومت سے منظور شدہ ہیں۔

(36) 2 کی کمشنر کی منظوری کے بعد فلاحی ادارہ ٹیکس 100C کے لئے اپنی درخواست کمشنر کے دفتر جمع کروا سکتا ہے۔ ہماری ٹیکس گائیڈ 100C کے بنیادی ڈھانچے کے بارے میں آگاہی فراہم کرے گی۔ اس کے دو بنیادی حصے ہیں۔ 100C کا پہلا حصہ فلاحی ادارے کی اہلیت کی شرائط کا ذکر کرتا ہے۔ اہلیت کی ان شرائط کو پورا کر کے ایک فلاحی ادارہ 100C کے فوائد حاصل کر سکتا ہے۔ 100C کا دوسرا بنیادی حصہ ٹیکس فوائد حاصل کرنے والے افراد کا ذکر کرتا ہے۔

100C کی اہلیت کی شرائط اور ٹیکس فوائد حاصل کرنے والے افراد کی تفصیلات درج ذیل ہیں:

ا۔ 100C حاصل کرنے کی اہلیت کی شرائط

ٹیکس چھوٹ حاصل کرنے کے لئے 100C مندرجہ ذیل شرائط کا ذکر کرتا ہے:

- 1 گوشوارہ جمع کروا دیا ہو۔
- 2 جس ٹیکس کی کوئی یا وصولی ہوتا تھی، وہ ٹیکس کاٹ یا وصول کر لیا گیا ہے اور جمع کروا دیا گیا ہے۔
- 3 متعلقہ ٹیکس کے سال کی وہ ہولڈنگ ٹیکس (Withholding Tax) تفصیلات جمع کروادی گئی ہیں۔
- 4 انتظامی خرچے (Admin and Management Expenses) کل رسیدوں (Receipts) کے 15 فیصد سے زیادہ نہیں ہیں۔ یہ شرط مندرجہ ذیل غیر منافع بخش اداروں پر نافذ العمل نہیں ہوگی۔
I۔ غیر منافع بخش ادارے کی فلاحی سرگرمیاں پچھلے تین سالوں میں پہلی دفعہ شروع ہوئی ہیں یا
II۔ ٹیکس سال کے دوران غیر منافع بخش ادارے کی کل رسیدیں (Receipts) ایک کروڑ سے کم ہوں۔
- 5 سیکشن (36) 2 کے تحت کمشنر کی منظوری حاصل کی گئی ہے۔
(36) 2 کی منظوری حاصل کرنے کی شرائط ان افراد پر جن کا ذکر ٹیکس 266 (حصہ اول) انکم ٹیکس آرڈیننس کے دوسرے شیڈول میں کیا گیا ہے، پر یکم جولائی 2022 سے نافذ العمل ہوگا، ان افراد کو سیکشن (36) 2 کی منظوری کی ضرورت اس سے پہلے سالوں پر نہیں ہوگی۔
- 6 ٹرسٹ اور فلاحی اداروں کے اثاثوں سے عطیہ دینے والے افراد یا ان کے فیملی، بچے یا ٹرسٹ بنانے والے، یا ان کی آنے والے نسل، یا ادارے کے بنانے والے، یا کسی بھی دوسرے فرد کو کوئی ذاتی فائدہ نہ پہنچا ہو تو اس فائدے کی رقم عطیہ دینے والے فرد کی آمدن میں شامل ہو جائے گی۔
- 7 پچھلے سال میں حاصل کئے گئے عطیات کی تفصیلات واضح شدہ طریقے سے جمع کروانی چاہئیں ہیں۔

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100 فیصد ٹیکس چھوٹ حاصل کرنے کے لئے کیا اقدامات ہیں؟

درخواست دینا کیوں ضروری ہے؟

درخواست دینے کا طریقہ کار کیا ہے؟

درخواست فارم کی ترتیب کیا ہے؟

درخواست کے ساتھ کون سے دستاویزات منسلک کرنے ہیں؟

منظوری اور نام منظوری کی کیا بنیاد ہے؟

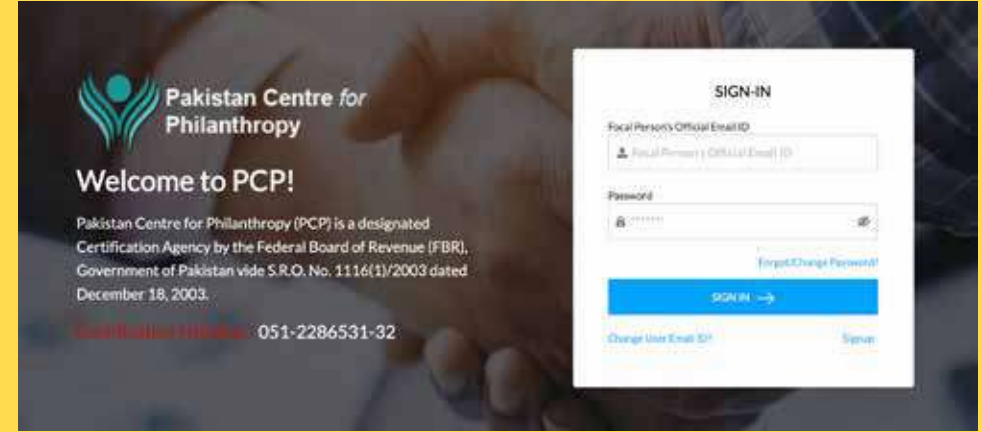
منظوری واپس لینے کی کیا وجوہات ہیں؟

غیر منافع بخش ادارے کی کاروباری آمدن کی ٹیکس کٹوتی کا طریقہ کار کیا ہے؟

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- سیکشن 100 سی کی درخواست
- ٹیکس قوانین کی تعمیل

سیکشن 100 سی کی درخواست کے طریقہ کار کے لیے مکمل گائیڈ

