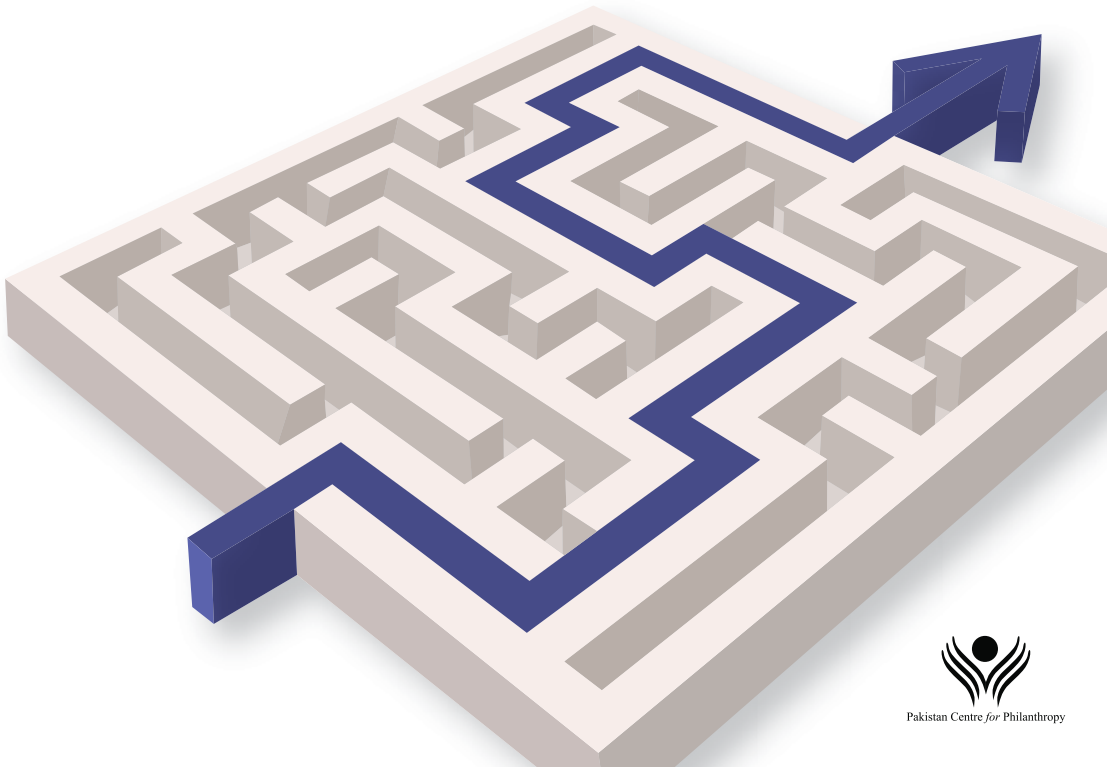


PCP TAX GUIDE

- Understand NPO tax system
- Application for Section 2(36)
- 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 Not for Profit Organizations (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, property income, custom duties etc. In Pakistan, the tax benefits are provided in the Income Tax Ordinance (ITO), 2001 and Income Tax Rules (ITR), 2002. This provides 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 of the series focused on the application for 2(36) i.e. an approved NPO status.

Naveed Yousaf

Programme Manager Certification

Pakistan Centre for Philanthropy

January 2024

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What are the Steps for Availing Approved NPO Status?

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 tax house 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; donor's 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 100 C 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 (I) will now takes you step by step for availing tax benefits for the 1st step as listed above. After status of an approved NPO under Section 2(36), its case can be further processed for Section 100 C, Section 61 and Section 159. Our subsequent series will provide a guiding framework for the next procedures.

Why Apply?

The Income Tax Ordinance (ITO), 2001 has for the first time introduced the term, NPO. One major distinction between the 1979 and 2001 Ordinance is that the former required separate application processes for each tax benefit whereas the latter procedure allows all such tax benefits to accrue automatically once section 2 (36) status is granted to an NPO. This recognition not only provides 100% tax credit to NPOs, but also the donation given by any taxpayer to such organizations.

Section 2 (36) states that NPO means any person other than an individual, which is established for,

Purpose:

- ✓ religious,
- ✓ educational,
- ✓ charitable,
- ✓ welfare (purposes for general public), or
- ✓ the promotion of an amateur sport;

Creation:

- ✓ formed and registered (by or) under any law as an NPO. The following major laws govern NPOs in Pakistan:
 - ✓ The Societies Registration Act, 1860
 - ✓ The Religious Endowments Act, 1863
 - ✓ The Trusts Act 2020
 - ✓ The Charitable Endowments Act (Vi Of 1890)
 - ✓ The Mussalman Wakf Validating Act, 1913
 - ✓ The Charitable and Religious Trusts Act, 1920
 - ✓ The Mussalman Wakf Act, 1923
 - ✓ The Cooperative Societies Act, 1925
 - ✓ The Mussalman Validation Act, 1930
 - ✓ The Voluntary Social Welfare Agencies (Registration And Control Ordinance 1961)
 - ✓ The Companies Act, 2017
 - ✓ The Local Government Ordinance, 2001

Approval:

- ✓ An NPO is approved by the Commissioner for specified period.

Application:

- ✓ An application is made to the Commissioner. (Application format section provides details)

Prescribed Form:

- ✓ The prescribed form and manner, accompanied by the prescribed documents and on requisition, such other documents as may be required by the Commissioner (Documents attached section provides details)

Prohibition of private benefit:

- ✓ Section 2 (36) provides that none of the assets of such person confers, or may confer, a private benefit to any other person.

The term “**charitable purposes**” is defined under the ITO 2001. The addition of clause 11(A) in Section 2 reads -- “charitable purposes” includes

- ✓ relief of the poor,
- ✓ medical relief and
- ✓ the advancement of any other object of general public utility.

In addition to above, Section 80 of ITO, 2001 treats NPO as Company for tax purpose.

What is the Procedure?

NPOs can attain the approved status of an NPO either from the income tax commissioner or from the FBR i.e. tax policy section deals with it. There are variations in procedures for availing approval, conditions of compliance for essential documents and nature of benefits and concessions. The authorized officers of the income tax department examine the application and the attached documents for the processing of an approved NPO case. The tax authorities may make such inquiries or call for such further information as deemed necessary and after completion of the formalities may grant approval to NPO.

The commissioner may relax or modify any of the requirements or conditions in any individual case if he is satisfied that the requirements or conditions could not be fulfilled by the applicant due to a reasonable cause. The approval granted is notified in the official Gazette and is subject to such conditions as the commissioner may specify in the approval. All these approvals so granted have a specified validity and are renewed after the expiry of their validity period i.e. three years.

Rule 211 of the Income Tax Rules (ITR) 2002 prescribes the procedure for the processing of an application for the approval of an NPO under section 2(36). It means that approval is accorded in accordance with the clause (36) of section 2 of the ITO 2001 and Rules 211 to 220 of ITR 2002. This 'category of charity' for the purposes of ITO 2001 is referred to as "NPO". Rule 211 sub rule (1) states:

Nature of Entity:

- ✓ An institution,
- ✓ fund,
- ✓ trust,
- ✓ society or
- ✓ any other NPO (hereinafter referred to in this Chapter (XVII of ITR 2002) as organisation) established in Pakistan.

Purpose of NPO:

- ✓ religious,
- ✓ educational,
- ✓ charitable,
- ✓ welfare (purposes for general public), or
- ✓ the promotion of an amateur sport.

NPO requires approval of the Commissioner under clause (36) of section 2 of the ITO, 2001. NPO is required to make an application to the Commissioner through the prescribed format of application. The subsequent section provides details of the application form.

What is the Format of the Application Form?

Application Form

To,

The Commissioner of Inland Revenue,
_____Zone,
_____(City)

1. With reference to clause (36) of section 2 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 sub-rule (2) of rule 211 of the Income Tax Rules, 2002, 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

- ✓ Name of the organization (in block letters)
 - ✓ Full address of the organization (in block letters)
 - ✓ Date of registration of the organization
 - ✓ Its aims and objects.
 - (a) _____
 - (b) _____
 - (c) _____
 - (d) _____
 - ✓ Whether the organisation has been registered under:
 - the 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 any other law in substitution thereof relating to the registration of welfare organisation or established in pursuance of a Trust Deed. Please give/state the law and the number and date of registration _____.
 - Whether constitution, memorandum and articles of association, trust deed, rules and regulations or bye-laws, as the case may be, conform(s) to the provisions of sub-rule (1) of rule 213. If so, please give the number of Article/ Clause/ Rule etc., for each provision.
 - Whether the organization ensures for the benefit of: the general public or a particular community or class of persons only (give full details).
 - ✓ The number of members /trustees of the organization on the date of application.
 - ✓ Accounting year of the organisation commences on _____ and ends on _____.
 - ✓ The following books of accounts are being regularly maintained by the organization and are open for inspection without any hindrance to the general public.
 - ✓ _____
 - ✓ _____
 - ✓ _____
- Signature _____
- Name (in block letters) _____
- Designation _____

What Documents should be Attached with the Application for 2(36)?

[Rule 211(1) provides]

Duly attested copies of:

- a) the constitution, memorandum and articles of association, rules and regulations or bye laws, as the case may be, of the organisation specifying the aims and objects for which it is established;
 - aa) details of Members / Trustees of the organization on the date of application; Name, CNIC, Income Declared and Tax Year;
- b) a certified copy of the registered trust deed, in case of a Trust;
- c) a certified copy of certificate of registration in the case of an organisation registered under: the Companies Ordinance 1984, the Societies Registration Act, 1860 (XXI of 1860), 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 organisation as applicable;
- d) duly attested copies of the balance sheet and of revenue accounts of the organisation as audited by a **"qualified accountant"** for the year immediately preceding the year in which the application is made;
- e) 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 organisation, and indicating clearly their family relationships, if any, with each other;
- f) **"qualified accountant"** means, -
 - (i) 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 organisation do not exceed Rs. 0.5 million;
 - (iii) 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);]
- g) a detailed report with regard to the performance of the organisation for achieving its aims and objects during the preceding financial year preceding the date on which application is made, duly evaluated and certified by an independent certification agency approved by an authority designated by the

Government of Pakistan for this purpose or, till that authority is established, under arrangements made by the Federal Board of Revenue (Commissioner).

The proviso states that till the approval of two such agencies, the applicant organization shall have an option to get its performance appraised by Chief Commissioner, Regional Tax Office (RTO) or Large Taxpayers Office (LTO).

The second proviso further states that Chief Commissioner or Officers of RTO or LTO, 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.

In addition to above mentioned information given in the application, under rule 212, ITR 2002, on receipt of an application **under rule 211**, the Commissioner **may make such inquiries or call for such further information** as the Commissioner may deem necessary and after completion of formalities may approve the organization for the purpose of clause (36) of section 2 of the Ordinance. The approval granted shall be –

- (a) notified in the official Gazette; and
- (b) subject to such conditions as the Commissioner may specify in these approval.

What are Basis for Refusal of Approval?

[Rule 213 Provides Details]

(1) The approval shall not be granted if 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 **does not provide:**

- a) **for the audit of the annual accounts** of the organization every year by a “qualified accountant” as specified in clause (f) of sub-rule (2) of rule 211;
- b) where the organisation is registered under the the Companies Ordinance, 1984, Societies Registration Act, 1860 (XXI of 1860), the Voluntary Social Welfare (Registration Control) Ordinance, 1961 (XLVI of 1961), or any other law in substitution thereof relating to the registration of welfare organisation, **for the quorum of a meeting** of the members of the body in which the control of the affairs of the organisation vests, being not less than **four or one-third of the total number** of the members of such body, **whichever is greater;**
- c) where the organisation is a Trust as defined in the Trust Act 2020, **for the quorum of a meeting** of the members of the body in which the control of the affairs of the trust vests, being not less than **three or one-third** of the total number of the members of such a body, **whichever is greater;**
- d) **for the transfer of its assets**, in the event of its dissolution, after meeting all liabilities, if any, to another organisation which is an approved NPO, within **three months of the dissolution** under intimation to the Commissioner;
- e) **for the utilization of its money, property or income** or any part thereof solely for promoting its objects;
- f) **for prohibiting any portion of its money, property or income** being paid or transferred directly by way of **dividend, bonus or profit** to any of its members or the relative or relatives of a member or members;
- g) **for the maintenance of accounts of the organization** being kept in a **scheduled bank or in a post office or national savings organisation, National Bank of Pakistan or nationalised commercial banks;**
- h) **for prohibiting the making of any changes** in the constitution, memorandum and articles of association, trust deed, rules and regulations or bye-laws, as the case may be, without the **prior approval of the Commissioner:** Provided this clause will have effect only in cases where the approval is granted; and
- i) **for restricting the surpluses or monies** validly set apart, excluding restricted funds, **upto twenty-five per cent** of the total income of the year:

The proviso states that such surpluses or monies set apart are invested in Government securities, 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.

(2) The Commissioner **may refuse to approve** the organisation if the Commissioner is satisfied that **the organisation-**

- a) **has been** or is being used for personal gain of any particular person or a group of persons;
- b) **has been** propagating the view of a particular political party or a religious sect;
- c) **has been** or is being managed in a manner calculated to personally benefit its members or their families; or
- d) **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 as evaluated by Chief Commissioner, Regional Tax Office or Large Taxpayer Office under clause (g) of sub rule (2) of rule 211.
- e) **has made expenditure** on salaries exceeding 50% of the total receipts excluding restricted donations or funds received during a tax year.
- f) 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.**

The Commissioner shall **notify the applicant**, in writing, the decision to refuse the approval and the notice shall include **a statement of reasons** for the refusal. The **rule 214** provides that approval granted under rule 212 will remain in force for the **subsequent three years** or **unless withdrawn** under rule 217 whichever is earlier.

What are the Reasons for Withdrawal of Approval?

[Rule 217 provides details]

(1) The sub rule of rule 217 states that the Commissioner can at any time withdraw approval granted under **rule 212**, 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(es) 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 Commissioner;**
- b) the organization has-
 - (i) been or is **being used for personal gain** of any particular person or a group of persons as specified in clause (a) of sub- rule (2) of rule 213;
 - (ii) been **propagating the view of a particular political party** or a religious sect as specified in clause (b) of sub-rule (2) of rule 213;
 - (iii) been or is being managed in a manner calculated to **personally benefit its members** or their families as specified in clause (c) of sub-rule (2) of rule 213; or
 - (iv) 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 as specified in clause (d) of sub-rule (2) of rule 213;
 - (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.
failed to file statements of deduction of income tax under section 165 read with rule 144.
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.
 - (vi) failed to file the return of income supported with following documents;
 - (a) **statement** of audited balance sheet and statement of accounts as mentioned in clause of sub-rule (2) of rule 211;
 - (b) **statement** showing names and addresses of the persons from whom donations, contributions, subscriptions etc exceeding Rs. 5,000/- 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 Rs. 5,000/- have been made during the tax year; and

statement showing the money set apart or kept un- utilize with reasons thereof;

(VII) failed to provide **a detailed performance evaluation report** in terms of clause (g) of sub-rule (2) of rule 211, **after every three years;**

The Proviso states that where such detailed performance evaluation report is not submitted on or before 30th of September following every three years, the Commissioner shall issue a show cause notice for withdrawal of approval to the concerned organization as required under sub-rule 2 of the rule 217. Approval shall not be withdrawn under sub-rule (1) rule 217 unless the organization has had an opportunity to show cause against the action proposed to be taken. Where the Commissioner decides to withdraw approval under sub-rule (1) rule 217, he shall intimate the organization, in writing, of the decision including a statement of reasons for the decision.

How to Appeal Against the Decision of Commissioner?

[Rule 218 provides details]

When an approval of an NPO is refused or withdrawn by the Commissioner, the NPO can lodge an appeal to the Chief Commissioner, Regional tax Office (RTO) or Large Taxpayer Office (LTO) concerned in a prescribed standard form.

Rule 218 states:

(1) An organization dissatisfied with –

a. a decision to refuse an application made under rule 211; or

b. a decision to withdraw an approval under rule 217, may lodge an appeal **within sixty days** of receipt of order from the Commissioner in the following form with the Chief Commissioner, Regional Tax Office or Large Taxpayer Office concerned, namely: -

GROUNDS OF APPEAL

- iii. _____
- iv. _____
- v. _____
- vi. _____
- vii. _____

We / I _____ the appellant(s) named in the above appeal do declare that what is stated therein is true to the best of our/my information and belief.

Dated..... 20 _

Signature _____

Name _____

Address _____

Particulars

1. Name of the organization (in block letters) _____
2. Full address of the organization (in block letters) _____
3. Date of establishment of the organization _____
4. Its aims and objects
 - (a) _____
 - (b) _____
 - (c) _____
 - (d) _____
5. Whether the organisation has been registered under:

Registration Laws:

- ✓ the Companies Ordinance, 1984, or
 - ✓ the Societies Registration Act, 1860 (XXI of 1860), or
 - ✓ the Voluntary Social Welfare Agencies (Registration and Control) Ordinance, 1961 (XLVI of 1961), or
 - ✓ any other law in substitution thereof relating to the registration of welfare organisation or established in pursuance of a Trust Deed.
 - ✓ (Please give/state the law and the number and date of registration)
6. Whether
- ✓ constitution,
 - ✓ memorandum and articles of association,
 - ✓ trust deed,
 - ✓ rules and regulations or bye-laws, as the case may be, conform(s) to the provisions of sub-rule (1) of rule 213. If so, (The details may be provided along with number of Article/ Clause/ Rule etc., 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.

Signature _____
Name (in block letters) _____
Designation _____

(2) **Disposal of Appeal:** Rule 218 (2) states that the Chief Commissioner, RTO or LTO shall make a decision on the appeal of the NPO **within sixty days of its filing**.

Rule 220 states that the Commissioner **may relax or modify any of the requirements or conditions** of the (Chapter XVII) of ITR 2002 in any individual case. If the Commissioner is satisfied that the requirements or conditions could not be fulfilled by the applicant for reasonable cause.

مندرجہ ذیل تصدیق شدہ کاپیاں:

- ✓ ادارے کا آئین، میمورنڈم اور آرٹیکلز آف ایسوسی ایشن، قواعد و ضوابط یا ضمنی قوانین، (جو بھی ہے) جس میں ادارے کے قیام کے مقاصد وضع ہیں۔
- ✓ درخواست کی تاریخ پر ادارے کے ممبرز / ٹرسٹرز کی تفصیلات جیسے کہ:
 - ✓ نام شناختی کارڈ، آمدنی کی تفصیلات، بیکس سال
 - ✓ ٹرسٹ کی صورت میں رجسٹرڈ وقف نامے کے تصدیق شدہ نقل،
 - ✓ مندرجہ ذیل صورتوں میں رجسٹریشن سرٹیفکیٹ کی تصدیق شدہ نقل:
 - ✓ کمپنیز ایکٹ 2017
 - ✓ سوسائٹیز رجسٹریشن ایکٹ 1860
 - ✓ ولنٹری سوشل ویلفیئر ایجنسیز (رجسٹریشن اینڈ کنٹرول) آرڈیننس، 1961 یا
 - ✓ ان کے متبادل دیگر کسی بھی قانون کے تحت فلاحی ادارے کا اندراج
- ✓ ادارے کی درخواست دینے والے سال سے پچھلے سال کی بیلنس شیٹ اور ریویو اکاؤنٹس کی تصدیق شدہ نقل، جو کہ ایک ”اہل اکاؤنٹنٹ“ سے آڈٹ شدہ ہو۔
- ✓ ادارے کے پروموترز، ڈائریکٹرز، ٹرسٹرز، پریزیڈنٹ، سیکریٹری، خزانچی، مینیجر اور دیگر عہدیداران کے نام، شناختی کارڈ / ایف بی آر ٹیکس نمبر، گزشتہ سال کی وضع کی گئی انکم اور پتہ۔ مزید یہ کہ ان کے درمیان خاندانی رشتہ داری تفصیلات بھی وضع کی گئی ہو۔
- ✓ حکومت پاکستان سے منظور شدہ خود مختار سرٹیفیکیشن ایجنسی کی ادارے کے اپنے اغراض و مقاصد کے لئے کی گئی کارکردگی پر تفصیلی تصدیق شدہ رپورٹ۔

سیکشن 2(36) کا تعارف:

انکم ٹیکس آرڈیننس 2001 (آرڈیننس) میں پہلی مرتبہ ”غیر منافع بخش ادارے“ کی اصطلاح متعارف کی گئی ہے۔ سیکشن 2(36) کی کثیر کی منظوری کے بعد ٹیکس فوائد کے لئے غیر منافع بخش ادارے خود بخود دابل ہو جاتے ہیں۔

اس سیکشن کے تحت ادارے کو ”غیر منافع بخش ادارے“ کے طور پر تسلیم کر لیا جاتا ہے۔ یہ پہچان نہ صرف اداروں کو، بلکہ ان اداروں کو عطیہ دینے والے ٹیکس دہندگان کو بھی ٹیکس کی چھوٹ فراہم کرتا ہے۔

سیکشن 2(36) کے مطابق ”غیر منافع بخش ادارہ“ مندرجہ ذیل مقاصد کے لئے قائم کیا جاتا ہے۔

- 1- مذہبی
- 2- تعلیمی
- 3- خیراتی
- 4- فلاح و بہبود (فلاح عامہ کے مقاصد کے لئے)
- 5- شوقی کھیل کے فروغ کیلئے

طریقہ کار:

ادارے ”غیر منافع بخش“ کا درجہ انکم ٹیکس کمشنر یا فیڈرل بورڈ آف ریونیو (ٹیکس پالیسی سیکشن) سے حاصل کر سکتے ہیں۔ انکم ٹیکس ڈیپارٹمنٹ کے مجاز افسر درخواست اور منسلک کاغذات کی مکمل جانچ پڑتال کرتے ہیں تاکہ ادارے کو ”غیر منافع بخش“ کا درجہ دیا جاسکے۔ ٹیکس حکام جمع شدہ کاغذات کے علاوہ مذید معلومات یا تفتیش کرنے کا حق رکھتے ہیں اور کارروائی پوری کرنے کے بعد ادارے کو ”غیر منافع بخش ادارہ“ ہونے کی منظوری دے دی جاتی ہے۔

اگر ادارہ کوئی مخصوص شرط یا ضرورت کسی معقول وجہ سے پوری نہ کر سکے تو کمشنر کے پاس اختیار ہے کہ وہ اس شرط یا ضرورت میں / کو ترمیم / حذف کر دے۔

ادارے کی ”غیر منافع بخش“ کے طور پر منظوری کی اطلاع سرکاری گزٹ میں دی جاتی ہے۔ ایسی سب منظوریوں کی ایک خاص میعاد ہوتی جیسے کہ تین سال اور اس میعاد کے ختم ہونے پر منظوری کی تجدید کی جاتی ہے۔

انکم ٹیکس قوانین 2002 کے قاعدہ نمبر 211 میں ”غیر منافع بخش ادارہ“ کی منظوری کی درخواست کا طریقہ کار وضع کیا گیا ہے۔ اس کا مطلب ہے کہ یہ منظوری انکم ٹیکس آرڈیننس 2001 کے سیکشن 2 کی شق نمبر (36) اور انکم ٹیکس قوانین 2002 کے قاعدہ نمبر 211 سے 220 کے مطابق دی جاتی ہے۔

ایسے خیراتی ادارے کو انکم ٹیکس آرڈیننس 2001 کے مطابق ”غیر منافع بخش ادارہ“ کہا جاتا ہے۔

قائدہ نمبر 211 کا سب رول (Rule) (1) کہتا ہے۔

ادارہ کی نوعیت:

- ✓ ادارہ (NPO)
- ✓ فنڈ
- ✓ ٹرسٹ
- ✓ سوسائٹی اور
- ✓ پاکستان میں قائم شدہ کوئی بھی ”غیر منافع بخش“ ادارہ (حوالہ IV۔ انکم ٹیکس قواعد 2002)

انکم ٹیکس آرڈیننس 2001 کے سیکشن 2 کی شق نمبر 36 کے تحت غیر منافع بخش ادارے کو کمشنر سے منظوری کی ضرورت ہوتی ہے۔ جس کے حصول کے لیے ادارے کو کمشنر کو ایک مقررہ شکل میں درخواست جمع کروانا ہوتی ہے۔

PCP ٹیکس گائیڈ کیوں ضروری ہے؟

منظور شدہ غیر منافع بخش ادارے کا مقام 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 کونسے دستاویزات منسلک کرنے ہیں؟

منظوری اور نامنظوری کی کیا بنیاد ہے؟

منظوری واپس لینے کی کیا وجوہات ہیں؟

کمشنر کے فیصلے پر اپیل کیسے کی جاسکتی ہے؟

سرٹیفیکیشن کے لئے آن لائن اپلائی کریں

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پی سی پی ٹیکس گائیڈ

- ٹیکس کے نظام کی سمجھ
- سیکشن 2(36) کی درخواست
- ٹیکس قوانین کی تعمیل

سیکشن 2(36) کی درخواست کے طریقہ کار کے لیے مکمل گائیڈ

