



Publisher: S.A. Salam Publications, 19 Cheetham Hill Road, Manchester, United Kingdom
Sales Offices in Pakistan: 1st Floor, Salam Chambers, 22-Link Mcleod Road., Lahore.
LAHORE. Ph: 042- 37226953, 042-37359405, 0300-8408932. . Email: lhr@sasalam.com.pk
KARACHI: 2nd Fl, Panorama Centre, Fatima Jinnah Rd. Tel: 35641410, 35437701, 0333-2209862.
ISLAMABAD: and other regions: through Lahore Tel: 042-37226953, 0300-8408932, 0307-0084620

S. A. SALAM's Complete Provincial Sales Tax Laws

10th Update – July 15, 2020

Please find enclosed **138** updated pages so as to complete and update your copy of Complete Provincial Sales Tax Laws. Kindly insert as follows:–

Existing Pages to be removed	Updated Pages to be inserted	Existing Pages to be removed	Updated Pages to be inserted
<i>Pt-IA –BRA-Notifications</i>		<i>Pt-V –SRB-Act & Rules</i>	
i	i	137, 138	137, 138
7, 8	7 to 9	153, 154	153, 154
<i>Pt-III –KPR-Act & Rules</i>		159 to 165	159 to 166(1)
i to v	i to v	169	169
11, 12	11 to 12(1)	177, 178	177, 178
19 to 27	19 to 28	181 to 188	181 to 188
31 to 36	31 to 36	193, 194	193, 194
41, 42	41, 42	199, 200	199, 200
110(9)	110(9)	221, 222	221, 222
<i>Pt-IV –PRA-Act & Rules</i>		-	224(1)
i to iv	i to iv	233	233
17, 18	17, 18	289, 290	289, 290
21	21, 22	295	295, 296
29 to 40	29 to 40	311, 312	311, 312
53 to 68	53 to 68	<i>Pt-VA –SRB-Notifications</i>	
91 to 92(1)	91 to 92(1)	(3)	(3)
95 to 110(1)	95 to 110(4)	69, 70	69, 70
		75 to 79	79 to 84
		<i>Pt-VB –SRB- Circulars</i>	
		(3)	(3)
		51	51, 52

Your's sincerely
Manager

Note from the Author

It gives me great pleasure to complete the 10th update of Complete Provincial Sales Tax Laws. This update covers:-

-BRA: BRA/STA&A/19-20/4158 & BRA/STA&A/19-20/4256;

-KPRA: KPK Finance Act, 2020;

-PRA: Punjab Finance Act, 2020; and

-SRB: No. SRB-3-4/11/2020 to SRB-3-4/19/2020.

These are briefly explained as under:-

Part IA –BRA-Notifications

1. On page 8, **No. BRA/STA&A/19-20/4158** dated May 29, 2020 & **No. BRA/STA&A/19-20/4256** dated June 23, 2020 has been reproduced. These are re: **Extension in the date for payment & submission of ST & FE returns for the month of April & May 2020.**

Part III –KPRA-Act & Rules

2. On page 12 onwards, various provisions of KPK Sales Tax on Services Act, 2013 by **KPK Finance Act, 2020** dated June 30, 2020 has been reproduced.

Part IV –PRA-Act & Rules

3. On page 17 onwards, various provisions of Punjab Sales Tax on Services Act, 2012 has been amended by **Punjab Finance Act, 2020** dated June 29, 2020.

Part V –SRB-Act & Ruls

4. On page 137 onwards, Sindh Sales Tax on Services Rules, 2011 have been amended by **No. SRB-3-4/17/2020** dated June 29, 2020.
5. On page 178, Amendments in the Rule 34(2) & (2A) has been corrected by Corrigendum **No. SRB-3-4/16/2020** dated June 29, 2020.

Part VA –SRB-Notifications

6. On page 69, **No. SRB-3-4/5/2019** dated May 08, 2019 has been amended by **No. SRB-3-4/14/2020** dated June 22, 2020.
7. On page 75, **No. SRB-3-4/15/2019** dated May 08, 2019 has been amended by **No. SRB-3-4/15/2020** dated June 22, 2020.
8. On page 79, **Nos. SRB-3-4/11/2020 to SRB-3-4/13/2020** dated June 01 to 29, 2020 have been reproduced.

Part VB –SRB-Circulars

9. On page 51, **Circular No. 05 of 2020** dated June 23, 2020 has been reproduced. This is re: **Extension in the last date** for e-deposit of Sindh Sales Tax for the tax period May, 2020 and for e-filing of tax return (form SST-03 or Form SSTW-03, as the case may be) for the tax period May, 2020.
10. On page 52, **Circular No. 06 of 2020** dated July 10, 2020 has been reproduced. These are re: **Input Tax Credit against Invoices issued by Foreign Service Providers not having SNTNs.**

Your suggestions and comments are very useful for improvement of the work which will be highly appreciated.

Sheikh Asif Salam
Chartered Accountant



Publisher: S.A. Salam Publications, 19 Cheetham Hill Road, Manchester, United Kingdom
Sales Offices in Pakistan: 1st Floor, Salam Chambers, 22-Link Mcleod Road., Lahore.
LAHORE. Ph: 042- 37226953, 042-37359405, 0300-8408932. . Email: lhr@sasalam.com.pk
KARACHI: 2nd Fl, Panorama Centre, Fatima Jinnah Rd. Tel: 35641410, 35437701, 0333-2209862.
ISLAMABAD: and other regions: through Lahore Tel: 042-37226953, 0300-8408932, 0307-0084620

S. A. SALAM's
Complete Provincial Sales Tax Laws

09th Update – May 30, 2020

Please find enclosed **45** updated pages so as to complete and update your copy of Complete Provincial Sales Tax Laws. Kindly insert as follows:–

Existing Pages to be removed	Updated Pages to be inserted	Existing Pages to be removed	Updated Pages to be inserted
<i>Pt-IA –BRA-Notifications</i>		<i>Pt-IVA –PRA-Notifications</i>	
i	i	(3)	(3)
5	5 to 8	81	81, 82
<i>Pt-IIA –ISL-Notifications</i>		<i>Pt-VA –SRB-Notifications</i>	
1 to 3	1 to 4	(3)	(3)
<i>Pt-IIIA –KPR-Notifications</i>		79	79
i	i	<i>Pt-VB –SRB- Circulars</i>	
11	11 to 13	(3)	(3)
<i>Pt-IIIB –KPR-Circulars</i>		49	49 to 51
i	i		
5	5, 6		
<i>Pt-IV –PRA-Act & Rules</i>			
91, 92	91 to 92(1)		
95 to 110(1)	95 to 110(1)		

Your's sincerely
Manager

Note from the Author

It gives me great pleasure to complete the 09th update of Complete Provincial Sales Tax Laws. This update covers:-

- BRA: BIDD/02/2020, BSTS/11/2020, BSTS/12/2019, BRA/BIDD/03/2020, BRA/STA&A/19-20/3981 & BRA/BIDD/04/2020;**
- ISL: SRO 326(I)/2020;**
- KPRA: No. GAD/2019/619, GAD.Admin/2020/676-80, Circular No. 02 of 2020, 7(3-2)/Exemption/2019/709-11, Exemption/712-19/04/2020 & 7(3-2)/KPRA/HQ/2019/720-Cir. 03 of 2020;**
- PRA: PRA/Order.06/2019, No. SO(TAX)1-110/2020 (COVID-19), PRA/Order.06/2019/IDC/1538, PRA/Order.06/2019/1544 & PRA/Order./2020/1545; and**
- SRB: No. Circular No. 1 to 4 of 2020 & SRB-3-4/10/2020(Covid-19).**

These are briefly explained as under:-

Part IA –BRA-Notifications

1. On page 5, **No. BRA/BIDD/02/2020** dated March 26, 2020 has been reproduced. **Exemption for BIDD.**
2. On page 6, **No. BRA/BST/11/2020** dated March 27, 2020 has been reproduced. **Exemption for PDMA.**
3. On page 6, **No. BRA/BST/12/2019** dated April 07, 2020 has been reproduced. **Exemption for Services related to COVID-19.**
4. On page 6, **No. BRA/BIDD/03/2020** dated April 17, 2020 has been reproduced. This is re: **Exemption for Good/items Imported** Under Interest-free Loans or Grants for Balochistan.
5. On page 7, **No. BRA/STA&A/19-20/3981** dated April 21, 2020 has been reproduced. This is re: **Extension in the date for payment & submission of ST & FE returns for the month of March 2020.**
6. On page 7, **No. BRA/BIDD/04/2020** dated April 22, 2020 has been reproduced. This is re: **Exemption form Cess for Covid-19.**

Part IIA –ISL-Notifications

7. On pages 1 onwards, SRO 495(I)/2016 dated July 04, 2016 has been amended by **SRO 326(I)/2020** dated April 27, 2020.

Part IIIA –KPRA-Notifications

8. On page 11, **No. KPRA/Gen/2019/619** dated February 06, 2020 has been reproduced.
9. On page 12, **No. 7(3-2)/Exemption/2019/709-11** dated April 07, 2020 has been reproduced. Exemption for **construction services.**
10. On page 12, **No. Exemption/712-19/04/2020** dated April 15, 2020 has been reproduced. Exemption for Exemption for **Ehsaas Emergency Cash Transfer Programme.**

Part IIIB –KPRA-Circulars

11. On page 6, **F. No. 7(2)/KPRA/HQ/2019/186 Circular No.02 of 2020** dated March 18, 2020 has been reproduced. This is re: **Extension in date of payment** of Sales Tax and submission of return for the tax period February, 2020.

12. On page 6, **F. No. 7(2)/KPRA/HQ/2019/720 Circular No.03 of 2020** dated April 20, 2020 has been reproduced. This is re: **Extension in date of payment** of Sales Tax and submission of return for the tax period February 2020 and March, 2020.

Part IV –PRA-Act & Rules

13. On page 91, 2nd Schedule of the Punjab Sales Tax on Services Act, 2012 has been amended by **No. SO(TAX)1-110/2020 (COVID-19)** dated April 02, 2020 has been reproduced.

Part IVA –PRA-Notifications

14. On page 81, **No. PRA/Orders.06/2019** dated March 25, 2020 has been reproduced. This is re: **Non-appearance of the parties** before the courts.
15. On page 81, **No. PRA/Orders.06/2019** dated March 25, 2020 has been reproduced. This is re: **Filing of Appeals**.
16. On page 82, **No. PRA/Orders.06/2019/IDC/1538** dated April 02, 2020 has been reproduced. This is re: **Exemption for Cess**.
17. On page 82, **No. PRA/Orders.06/2019/1544** dated April 16, 2020 has been reproduced. This is re: **Exemption for Ehsaas Emergency Cash Transfer Programme**.
18. On page 82, **No. PRA/Orders. /2020/1545** dated April 16, 2020 has been reproduced. This is re: **Extension in the date of payment and filing of returns for the month of March 2020**.

Part VA –SRB-Notifications

19. On page 79, **No. SRB-3-4/10/2020(Covid-19)** dated April 29, 2020 has been reproduced. This is re: **Ehsaas Emergency Cash Transfer Programme**.

Part VB –SRB-Circulars

20. On page 49, **Circular No. 01 & 02 of 2020** dated March 17, 2020 & March 27, 2020 respectively have been reproduced. This is re: **Extension in the last date** for e-deposit of Sindh Sales Tax for the tax period February, 2020 and for e-filing of tax return (form SST-03 or Form SSTW-03, as the case may be) for the tax period February, 2020.
21. On page 50, **Circular No. 03 & 04 of 2020** both dated April 16, 2020 & May 21, 2020 have been reproduced. These are re: **Extension in the last date** for e-deposit of Sindh Sales Tax for the tax period March & April, 2020 and for e-filing of tax return (form SST-03 or Form SSTW-03, as the case may be) for the tax period March & April, 2020.

Your suggestions and comments are very useful for improvement of the work which will be highly appreciated.

Sheikh Asif Salam
Chartered Accountant



Publisher: S.A. Salam Publications, 19 Cheetham Hill Road, Manchester, United Kingdom
Sales Offices in Pakistan: 1st Floor, Salam Chambers, 22-Link Mcleod Road., Lahore.
LAHORE. Ph: 042- 37226953, 042-37359405, 0300-8408932. . Email: lhr@sasalam.com.pk
KARACHI: 2nd Fl, Panorama Centre, Fatima Jinnah Rd. Tel: 35641410, 35437701, 0333-2209862.
ISLAMABAD: and other regions: through Lahore Tel: 042-37226953, 0300-8408932, 0307-0084620

S. A. SALAM's
Complete Provincial Sales Tax Laws

08th Update – February 20, 2020

Please find enclosed **36** updated pages so as to complete and update your copy of Complete Provincial Sales Tax Laws. Kindly insert as follows:–

Existing Pages to be removed	Updated Pages to be inserted	Existing Pages to be removed	Updated Pages to be inserted
---	---	---	---

Pt-III B –K PRA-Circulars

i	i
-	5

Pt-IV A –P R A-Notifications

(3)	(3)
-	81

Pt-V –S R B- Act & Rules

131, 132	131, 132
143	143, 144
183, 184	183, 184
199, 200	199, 200
225, 226	225 to 226(5)
259 to 263	259 to 264

Pt-VA –S R B- Notifications

19 to 26(2)	19 to 26(3)
-------------	-------------

Your's sincerely
Manager

Note from the Author

It gives me great pleasure to complete the 08th update of Complete Provincial Sales Tax Laws. This update covers:-

-KPRA: No. 7(2)/KPRA/Circular/2019/298-301;

-PRA: No. PRA/STE.04/2018/1453; and

-SRB: No. SRB-3-4/7/2020 & SRB-3-4/8/2020.

These are briefly explained as under:-

Part IIIB –KPRA-Circulars

1. On page 81, **F. No. 7(2)/KPRA/Circular/2019/298-301 Circular No.01 of 2020** dated February 13, 2020 has been reproduced. This is re: Active compliant status of tax consultants and Legal Practitioners etc for appearance in adjudication or other cases under the KP Finance Act, 2013 – **Instruction Regarding.**

Part IVA –PRA-Notifications

2. On page 81, **No. ___** dated January 01, 2020 has been reproduced. This is re: **Punjab Infrastructure Cess-Exemption.**

Part V –SRB-Act & Rules

3. On pages 131 onwards, Sindh Sales Tax on Services Rules, 2011 has been amended by **SRB-3-4/8/2020** dated February 06, 2020.

Part VA –SRB-Notifications

4. On pages 19 onwards, No. **SRB-3-4/8/2013** dated July 01, 2013 has been amended by **SRB-3-4/7/2020** dated February 06, 2020.

Your suggestions and comments are very useful for improvement of the work which will be highly appreciated.

Sheikh Asif Salam
Chartered Accountant



Publisher: S.A. Salam Publications, 19 Cheetham Hill Road, Manchester, United Kingdom
Sales Offices in Pakistan: 1st Floor, Salam Chambers, 22-Link Mcleod Road., Lahore.
LAHORE. Ph: 042- 37226953, 042-37359405, 0300-8408932. . Email: lhr@sasalam.com.pk
KARACHI: 2nd Fl, Panorama Centre, Fatima Jinnah Rd. Tel: 35641410, 35437701, 0333-2209862.
ISLAMABAD: and other regions: through Lahore Tel: 042-37226953, 0300-8408932, 0307-0084620

S. A. SALAM's
Complete Provincial Sales Tax Laws

07th Update – January 31, 2020

Please find enclosed 11 updated pages so as to complete and update your copy of Complete Provincial Sales Tax Laws. Kindly insert as follows:–

Existing Pages to be removed	Updated Pages to be inserted	Existing Pages to be removed	Updated Pages to be inserted
---	---	---	---

Pt-IB –BRA- Notifications

i	i
-	5

Pt-IVA –PRA-Notifications

(3)	(3)
79, 80	79, 80

Pt-VA –SRB- Notifications

-	(3)
17, 18	17, 18
-	79

Pt-VB –SRB- Circulars

(3)	(3)
49	49

Your's sincerely
Manager

Note from the Author

It gives me great pleasure to complete the 07th update of Complete Provincial Sales Tax Laws. This update covers:-

-BRA: No. BRA/BIDC/02/2019;

-PRA: No. PRA/STE.04/2018/1453; and

-SRB: No. SRB-3-4/4/2020 & SRB-3-4/5/2020; Circular No.6/2019.

These are briefly explained as under:-

Part IB –BRA-Notifications

1. On page 5, No. **BRB-BIDC/02/2019** dated January 24, 2020 has been reproduced. This is re: New Gawadar International Airport (**NGIA**) **exemption**.

Part IVA –PRA-Notifications

2. On page 80, No. **PRA/STE.04/2018/1453** dated December 12, 2019 has been reproduced. This is re: **Punjab Infrastructure Cess-Exemption**.

Part VA –SRB-Notifications

3. On pages 17 onwards, No. **SRB-3-4/7/2013** dated June 18, 2013 has been amended by **SRB-3-4/4/2020** dated January 21, 2020.
4. On page 79, No. **SRB-3-4/5/2020** dated January 21, 2020 has been reproduced. This is re: **Exemption**.

Part VB –SRB-Circulars

5. On page 49, **Circular No. 06/2019** dated December 19, 2019 has been reproduced. This is re: **Extension in the date**.

Your suggestions and comments are very useful for improvement of the work which will be highly appreciated.

Sheikh Asif Salam
Chartered Accountant



Publisher: S.A. Salam Publications, 19 Cheetham Hill Road, Manchester, United Kingdom
Sales Offices in Pakistan: 1st Floor, Salam Chambers, 22-Link Mcleod Road., Lahore.
LAHORE. Ph: 042- 37226953, 042-37359405, 0300-8408932. . Email: lhr@sasalam.com.pk
KARACHI: 2nd Fl, Panorama Centre, Fatima Jinnah Rd. Tel: 35641410, 35437701, 0333-2209862.
ISLAMABAD: and other regions: through Lahore Tel: 042-37226953, 0300-8408932, 0307-0084620

S. A. SALAM's Complete Provincial Sales Tax Laws

06th Update – December 10, 2019

Please find enclosed **29** updated pages so as to complete and update your copy of Complete Provincial Sales Tax Laws. Kindly insert as follows:–

Existing Pages to be removed	Updated Pages to be inserted	Existing Pages to be removed	Updated Pages to be inserted
<i>Pt-I –BRB- Act and Rules</i>		<i>Pt-VA –SRB- Notifications</i>	
75, 76	75, 76	(1), (2)	(1), (2)
88(35), (36)	88(35), (36)	77	77, 78
88(39) to (42)	88(39) to (42)		
311	311		
<i>Pt-IA –BRB- Notifications</i>			
i	i		
-	5		
<i>Pt-III B –K PRA-Circulars</i>			
i	i		
3, 4	3, 4		
<i>Pt-IV –PRA-Act & Rules</i>			
iii, iv	iii, iv		
299, 300	299 to 304		
<i>Pt-IV B –PRA-Circulars</i>			
(3)	(3)		
65	65, 66		

Your's sincerely
Manager

Note from the Author

It gives me great pleasure to complete the 06th update of Complete Provincial Sales Tax Laws. This update covers:-

- BRB: No. PAB/Legis; V(11)/2019, BIDC/01/2019;**
- KPRA: F. No.7(2)/KPRA/ Circular/2019/5121-34;**
- PRA: No. PRA/Order.06/2019 & No. PRA/HR.12 Vol-viii/1416; and**
- SRB: No. SRB-3-4/34/2019.**

These are briefly explained as under:-

Part I –BRB-Act & Rules

1. On page 75, S. 50 has been amended vide **No.PAB/Legis; V(11)/2019** dated July 25, 2019. This is re: **Exemption from Penalty and Default Surcharge.**

Part IB –BRB-Notifications

2. On page 5, No. **BRB-BIDC/01/2019** dated December 04, 2019 has been reproduced. This is re: **Gwadar Port Authority (GPA) exemption from BIDC.**

Part IIIB –KPRA-Circulars

3. On page 4, **F. No. 7(2)/KPRA/ Circular/2019/5121-34** dated November 06, 2019 has been reproduced. This is re: **Compulsory Registration Notice for Bidders.**

Part IV –PRA-Act & Rules

4. On pages 299 onwards, **No. PRA/HR.12 Vol-viii/2019/1416** dated September 23, 2019 has been reproduced. This is re: **PST on services (Refund) Rules, 2019.**

Part IVB –PRA-Circulars

5. On page 65, **No. PRA/Order.06/2019** dated November 11, 2019 has been reproduced. This is re: **Committee for Review Punjab Sales Tax (Recovery) Rules, 2012.**

Part VA –SRB-Notifications

6. On page 78, No. **SRB-3-4/34/2019** dated November 26, 2019 has been reproduced. This is re: **Services provided by Cellular Mobile Phone Companies.**

Your suggestions and comments are very useful for improvement of the work which will be highly appreciated.

Sheikh Asif Salam
Chartered Accountant