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LAHORE. Ph: 37226953, 37223044, 0307-4695380, 0300-8408932. Email: lhr@sasalam.com.pk
KARACHI: 2nd Fl, Panorama Centre-I, 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

33rd Update – December 10, 2023

Please find enclosed **22** 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-IV-PRA-Act & Rules</i>			
97, 98	97, 98		
103 to 108	103 to 108		
110(3), (4)	110(3), (4)		
<i>Pt-IVA-PRA-Notifications</i>			
(3)	(3), (4)		
-	87 to 90		
<i>Pt-V-SRB-Act & Rules</i>			
(iii), (iv)	(iii), (iv)		
289, 290	289, 290		
-	339, 340		

Your's sincerely
Abdul Rab Khan
Manager

Note from the Author

It gives me great pleasure to complete the 33rd update of Complete Provincial Sales Tax Laws. This update covers:-

-PRA: No. PRA/Orders.06/2021/323, No. PRA/Orders.06/2021/325, No. PRA.32-24/2022/561, No. PRA.33-24/2023/611 & No. SO(Tax1-2)/97/(Pt. XIV); and

-SRB: No.3-4/46/2023 & No.3-4/52/2023.

These are briefly explained as under:-

Part IV –PRA-Act & Rules

1. On page IV-98 onwards, Sr. Nos. 13, 22, 24, 37 and 69 of the 2nd Schedule have been amended by **No. SO(Tax1-2)/97/(Pt. XIV)** dated September 12, 2023.

Part IVA –PRA-Notifications

2. On page IVA-87, **No. PRA.32-24/2022/561** dated July 05, 2023, has been reproduced and amended by **No. PRS.32-24/2022/354** dated September 19, 2023. This is re: **State Bank of Pakistan as Collecting Agent**.
3. On page IVA-88, **No. PRA/Order.06/2021/323** dated August 11, 2023, **PRA/Order.06/2021/325** dated August 17, 2023 have been reproduced. These are re: **Extension in the last date for filing of returns**.
4. On page IVA-88 onwards, **No. PRA.32-24/2023/611** dated August 31, 2023 has been reproduced. This is to specify and declare Franchisers of Restaurant Services as **“Collecting Agent”**.

Part V –SRB-Act & Rules

5. On page V-290, Rule 3(1) of the **Sindh Sales Tax Special Procedure (Withholding) Rules, 2014** has been amended by **SRB-3-4/52/2023** dated October 26, 2023. This is re: **Responsibility of a withholding agent**.
6. On page V-339, **SRB-3-4/46/2023** dated September 27, 2023 has been reproduced. This is re: **Sindh Sales Tax Special Procedure (Tax on Specified Services) Rules, 2023**.

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

Sheikh Asif Salam
Chartered Accountant

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Punjab Provincial Sales Tax

<p>¹[11.</p>	<p>Services provided by restaurants ²[including cafes, food (including ice-cream) pariors, coffee houses, coffee shops, deras, food huts, eateries, resorts and similar cooked, prepared or ready-to-eat food service outlets etc].</p>	<p>9801.2000 ²[and 9801.9000]</p>	<p>³[(a) Five percent without input tax adjustment where payment against services is received through debit or credit cards ⁴[, mobile wallets or QR scanning]; and (b) Sixteen percent for others.]</p>
<p>⁵/12.</p>	<p>⁶/All kinds of advertisement services including advertisements on hoarding boards, pole signs and sign boards and on closed circuit TV, websites or internet, advertisements through brand activation in any mode, advertisement on moving vehicles, aerial advertising, advertisement through provision of space or time, or on bill-boards, public places, buildings, conveyances, cell phones, automated teller machines, or through offering product exclusivity in any manner./</p>	<p>⁷/9802.3000, 9802.5000, 9802.9000 and respective headings./</p>	<p>Sixteen per cent/</p>

¹Sr.11 substituted and Sr. 12 & 13 inserted by SO(Tax)1-9/2011 dated October 06, 2012.

²Words etc inserted by Punjab Finance Act, 2014 dated June 26, 2014.

³Substituted for "Sixteen percent" by Punjab Finance Act, 2020 dated June 29, 2020.

⁴Inserted by Punjab Finance Act, 2021 dated June 30, 2021.

⁵Sr.12 substituted by SO(Tax)1-2/97(Pt. VII) dated January 16, 2013. Earlier it was inserted by SO(Tax)1-9/2011 dated October 06, 2012

⁶Substituted for "Advertisements on hoarding boards, pole signs and sign boards and on closed circuit TV, websites or internet" by Punjab Finance Act, 2016 dated June 29, 2016.

⁷Inserted by Punjab Finance Act, 2016 dated June 29, 2016.

13.	Franchise service ¹ [including intellectual property rights services ² {and licensing services/}]	³ [9823.0000 9839.0000 and respective headings]	⁴ [(a) Zero percent without input tax adjustment for services relating to educational institutions for information technology; (b) Five percent without input tax adjustment for services relating to educational institutions other than educational institutions for information technology; and (c) Sixteen percent for others.]
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¹Words etc inserted by Punjab Finance Act, 2014 dated June 26, 2014.

²Words etc inserted by Punjab Finance Act, 2015 dated June 26, 2015.

³Substituted for "9823.0000 [and 9839.0000] by Punjab Finance Act, 2015 dated June 26, 2015. Earlier words in brackets were inserted by Punjab Finance Act, 2014 dated June 26, 2014.

⁴Substituted for "(a) Five percent without input tax adjustment for services relating to educational institutions; and (b) Sixteen percent for others." by No. SO(Tax1-2)/97(Pt.XIV) dated September 12, 2023. Earlier it was substituted for "Sixteen percent" by Punjab Finance Act, 2020 dated June 29, 2020.

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19.	Management consultancy services including fund and asset ¹ [(including investment)] management services.	9815.4000 and 9826.0000	sixteen per cent
20.	Services provided by port operating (including airports and dryports) and allied services provided at ports and services provided by terminal operators including services in respect of public bonded warehouses. EXCLUDING: The amounts received by way of fee under any law or by-law.	9838.0000 and respective headings	sixteen per cent
21.	Freight forwarding agents.	9805.3000	Rs. ² [1000] per bill of landing]
³ [22.	⁴ [Information technology-enabled or information technology based services including software development, software customization, software maintenance, system support, system assembly, system integration, system designing and architecture, system analysis, system development, system operation, system maintenance, system up-gradation and modification, data warehousing or management, data entry operations data migration or transfer, system security or protection, web designing, services relating to enterprise resource or management planning (including marketing of products), development	9815.6000	⁵ [(a) Zero percent without input tax adjustment for services provided by software or information technology based system development persons; and (b) Five percent without input tax adjustment for others.]

¹Words inserted by Punjab Finance Act, 2014 dated June 26, 2014.

²Substituted for "400" by Punjab Finance Act, 2015 dated June 26, 2015.

³Sr.22 to 37 inserted by SO(Tax)1-2/97(Pt-VIII) dated July 01, 2013, effective from July 1, 2013.

⁴Entries substituted by Punjab Finance Act, 2015 dated June 26, 2015. Before substitution by Punjab F. Act, 2015 these read as follows:-

"Services provided by software or IT-based system development consultants."

⁵Substituted for "Five percent without input tax adjustment" by No. SO(Tax1-2)/97(Pt.XIV) dated September 12, 2023. Earlier it was substituted for "(i) Zero percent without input tax adjustment for services provided by digital platforms; and (ii) sixteen percent for others." by Punjab Finance Act, 2020 dated June 29, 2020. Earlier was substituted for "sixteen percent" by No. SO(TAX)1-110/2020 (COVID-19) dated April 02, 2020, effective till 30.06.2020 after this shall stand restored on prior position.

	and sale of smart phone applications or games, graphics designing, medical transcription, remote monitoring, telemedicine, insurance claim processing, online retrieval and database access or retrieval service.] ¹ [Explanation: This entry includes and shall be deemed to have always included real estate aggregators ² /and streaming / over-the-top (OTT) services/.]		
23.	Services provided by technical, scientific & engineering consultants ³ [including technical inspection and clarification services, quality control (standards' certification), technical analysis and testing, erection, commissioning and installation services].	9815.5000 9819.9400 ³ [9861.0000, 9815.5000]	sixteen per cent
24.	⁴ [Services provided by other consultants (by whatever name called or treated, whether as consultant or otherwise) including human resource and personnel development services, exhibition or convention services ⁵ [including provision of space, equipment, accessories and other allied services],	⁶ [9832.000, 9827.0000, 9818.3000, 9818.2000, 9818.9300, 9852.0000 and 9859.0000] 9815.9000	⁷ [(a) Zero percent without input tax adjustment for training services relating to information technology; and (b) Sixteen percent for others.]

¹Words inserted by Punjab Finance Act, 2022 dated June 22, 2022.

²Words inserted by No. SO(Tax1-2)/97 (Pt.XIV) dated September 12, 2023.

³Words inserted by Punjab Finance Act, 2014 dated June 26, 2014.

⁴Entries substituted by Punjab Finance Act, 2015 dated June 26, 2015. Before substitution by Punjab F. Act, 2015 these read as follows:-

“Services provided by other consultants ¹[including but not limited to human resource and personnel development services, exhibition or convention services, event management services, valuation services (including competency and eligibility testing services), market research services and credit rating services].”

¹Words inserted by Punjab Finance Act, 2014 dated June 26, 2014.

⁵Inserted by Punjab Finance Act, 2018 dated October 29, 2018.

⁶Words inserted by Punjab Finance Act, 2014 dated June 26, 2014.

⁷Substituted for “sixteen percent” by No. SO(Tax1-2)/97(Pt.XIV) dated September 12, 2023. Earlier it was reversed for “Zero percent without input tax adjustment”. Earlier substituted for “sixteen percent” by No. SO(TAX)1-110/2020 (COVID-19) dated April 02, 2020, effective till 30.06.2020 after this shall stand restored on prior position.

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	event management services (whole range and variety of their services regardless of separate or individual classification thereof), valuation services, evaluation services (including competency and eligibility testing services), certification, verification and equivalence services, market research services, marketing or sales services (including marketing agencies and on line marketing or sales services), surveyors services, training or coaching services (other than general education services) and credit rating services.]	¹ [, 9825.0000, 9819.5000, 9849.0000, 9818.9000, 9853.0000, 9856.0000 and respective headings]	
25.	Services provided by tour operators ² [and travel agents including all their allied services or facilities] (other than Hajj and Umrah ³ [including Ziyarat]).	9805.5100 ² [9805.5000 and 9803.9000]	⁴ [Five percent without input tax adjustment]
26.	Manpower recruitment agents ³ [including labour and manpower supplies].	9805.6000	⁵ [Five percent without input tax adjustment for services where the value of service is fixed by the Bureau of Emigration and Overseas Employment; and (b) Sixteen percent for others.]

¹Inserted by Punjab Finance Act, 2015 dated June 26, 2015.

²Words inserted by Punjab Finance Act, 2014 dated June 26, 2014.

³Words inserted by No. SO(Tax)1-9/2014 dated September 30, 2014.

⁴Substituted for "Zero percent without input tax adjustment." by Punjab Finance Act, 2020 dated June 30, 2020. Earlier was substituted for "sixteen percent" by No. SO(TAX)1-110/2020 (COVID-19) dated April 02, 2020, effective till 30.06.2020 after this shall stand restored on prior position.

⁵Substituted for "sixteen percent" by Punjab Finance Act, 2020 dated June 29, 2020.

27.	Services provided by security agency.	9818.1000	sixteen per cent
28.	Services provided in respect of mining of minerals, oil & gas including related surveys and allied activities.	--	sixteen per cent
29.	Services provided by advertising agents	9805.7000	sixteen per cent
30.	¹ [Services provided by a registrar to an issue, share transfer or depository services including services provided through manual or electronic book-entry system used to record and maintain securities and to register the transfer of shares, securities and derivatives (including investor account services, trustee or custodial services, share registrar services and their allied or connected services).]	² [9819.9500, 9819.9090 and respective headings]	sixteen per cent
31.	Services provided by business support services ² [including business auxiliary services].	⁴ [9805.9200, 9805.9090 and respective headings]	sixteen per cent
32.	Services provided by property dealers ⁵ [and realtors].	9806.2000 ⁵ [9844.0000]	⁶ [Five percent without input tax adjustment]

¹Entries substituted by Punjab Finance Act, 2015 dated June 26, 2015. Earlier it was substituted for "Services provided by share transfer agents." by Punjab Finance Act, 2014 dated June 26, 2014. Before substitution by Punjab F. Act, 2015 these read as follows:-

"Share transfer or depository agents including services provided through manual or electronic book-entry system used to record and maintain securities and to register the transfer of shares, securities and derivatives."

²Substituted for "respective headings" by Punjab Finance Act, 2015 dated June 26, 2015. Earlier it was substituted for "9805.9000" by Punjab Finance Act, 2014 dated June 26, 2014.

³Words inserted by Punjab Finance Act, 2016 dated June 29, 2016.

⁴Substituted for "9805.9200" by Punjab Finance Act, 2016 dated June 29, 2016.

⁵Words inserted by Punjab Finance Act, 2014 dated June 26, 2014.

⁶Substituted for "Zero percent without input tax adjustment." by Punjab Finance Act, 2020 dated June 29, 2020. Earlier was substituted for "sixteen percent" by No. SO(TAX)1-110/2020 (COVID-19) dated April 02, 2020, effective till 30.06.2020 after this shall stand restored on prior position.

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33.	Services provided by fashion designers ¹ [including use of brand name, logo or house mark (whether or not registered) in manufacturing or trading of products] ² [whether relating to textile, leather, jewellery or other product regimes including allied services such as cutting, stitching, printing, manufacturing, fabrication, assembly, embellishment, adornments, display (including marketing, packing and delivery etc.).	9834.0000 ² [and 9819.6000] ¹ , 9839.0000 and respective headings]	³ [Five percent without input tax adjustment]
34.	Services provided by architects, town planners ⁴ [landscapers, landscape designers] ⁵ [interior decorators and interior designers].	9814.1000 9814.9000 ⁴ , 9814.4000 and respective headings]	³ [Five percent without input tax adjustment]
35.	Services provided in respect of rent-a-car ⁶ [(including renting of all categories of vehicles meant for transportation of persons)].	⁷ [9819.3000 and respective headings]	⁸ (a) Five percent without input tax adjustment for services provided to end consumers; and (b) Sixteen percent for others.]

¹Words inserted by Punjab Finance Act, 2015 dated June 26, 2015.

²Words inserted by Punjab Finance Act, 2014 dated June 26, 2014.

³Substituted for "sixteen percent" by Punjab Finance Act, 2021 dated June 30, 2021.

⁴Words inserted by Punjab Finance Act, 2015 dated June 26, 2015.

⁵Substituted for "and interior decorators" by Punjab Finance Act, 2019 dated June 27, 2019.

⁶Words inserted by Punjab Finance Act, 2014 dated June 26, 2014.

⁷Substituted for "9819.3000" by Punjab Finance Act, 2015 dated June 26, 2015.

⁸Substituted for "Zero percent without input tax adjustment." by Punjab Finance Act, 2020 dated June 29, 2020. Earlier was substituted for "sixteen percent" by No. SO(TAX)1-110/2020 (COVID-19) dated April 02, 2020, effective till 30.06.2020 after this shall stand restored on prior position.

36.	Services provided by car/automobile dealers.	9806.3000 ¹ [and 9845.0000]	² [(a) Sixteen percent for services provided by companies or authorized dealers; and (b) Five percent without input tax adjustment, for others.]
	³ []
⁴ [38.	Services provided by specialized workshops or undertakings (auto-workshops; workshops for industrial machinery, construction and earth-moving machinery or other special purpose machinery etc; workshops for electric or electronic equipments or appliances etc. including computer hardware; car washing or similar service stations and other workshops).	98.20	Sixteen percent

¹Words inserted by Punjab Finance Act, 2014 dated June 26, 2014.

²Substituted for "Zero percent without input tax adjustment." by Punjab Finance Act, 2020 dated June 29, 2020. Earlier was substituted for "sixteen percent" by No. SO(TAX)1-110/2020 (COVID-19) dated April 02, 2020, effective till 30.06.2020 after this shall stand restored on prior position.

³S. No. 37 and entries relating thereto deleted by No. SO(Tax1-2)/97(Pt.XIV) dated September 12, 2023. Before omission it read as follows:-

"37 .	Services provided in respect of manufacturing or processing on toll or job basis (against processing on conversion charges) ¹ [including industrial and commercial packaging services and similar outsourcing of industrial or commercial processes]	9868.0000 ¹ [9841.0000 and 9819.1400]	² [Five percent without input tax adjustment]"
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¹Words inserted by Punjab Finance Act, 2014 dated June 26, 2014.

²Substituted for "sixteen percent" by Punjab Finance Act, 2020 dated June 29, 2020.

⁴S. Nos. 38 to 47 inserted by Punjab Finance Act, 2014 dated June 26, 2014.

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Punjab Provincial Sales Tax

58	Services provided by photography studios and event or occasion photographers / film-makers EXCLUDING: Non-corporate (individual) photographers operating from small road-side shops declared as such by the Authority.	9819.7000 and respective headings	¹ [Five percent without input tax adjustment]
59	Sponsorship services.	9805.9100	Sixteen percent]
² [60	³ [Services provided by skin and laser clinics, cosmetic and plastic surgeons and hair transplant services including consultation services. Excluding: Services provided to acid or burn victims.]	9847.0000 and respective headings	¹ [Five percent without input tax adjustment]
61	⁴ [Services provided by warehouses or depots for storage or cold storages including letting of space for storages. Excluding: Storage of agriculture produce for the person's own consumption.]	9833.0000 and respective headings	⁵ [Five percent without input tax adjustment]
62	Services provided by Packers including handling and packaging services.	9819.1400, 9833.0000, 9841.0000 and respective headings	Sixteen per cent]
⁶ [63.	Parking services	Respective headings	¹ [Five percent without input tax adjustment]

¹Substituted for "Sixteen percent" by Punjab Finance Act, 2020 dated June 29, 2020.

²S. No. 60 to 62 inserted by Punjab Finance Act, 2016 dated June 29, 2016.

³Substituted for the following by Punjab Finance Act, 2018 dated October 29, 2018:-
"Services provided by cosmetic and plastic surgeons and hair transplant services but:
EXCLUDING:

Services provided to acid or burn victims."

⁴Substituted for "Services provided by warehouses or depots for storage including cold storages." by Punjab Finance Act, 2018 dated October 29, 2018.

⁵Substituted for "sixteen percent" by Punjab Finance Act, 2021 dated June 30, 2021.

⁶S. No. 63 inserted by Punjab Finance Act, 2018 dated October 29, 2018.

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Punjab Provincial Sales Tax

¹ [64	Dress designing and stitching services.	Respective headings	² [Five percent without input tax adjustment]
65	Rental of bulldozers, excavators, cranes, construction equipment, Scaffolding, framework and shuttering, generators, storage containers, Refrigerator, shelf or rack renting, etc	Respective headings	² [Five percent without input tax adjustment]
66	Services in respect of treatment of textile, leather but not limited to Dyeing services, Edging and cutting, cloth treating, water proofing, Embroidery, Engraving, Fabric bleaching, Knitting, Leather staining, Leather working, Pre-shrinking, Colour separation services, pattern printing and shoe making services.	Respective headings	³ [Five percent without input tax adjustment]
67	Apartment house management, real estate management and services of rent collection.	Respective headings	³ [Five percent without input tax adjustment]
68	(i) Medical consultation / visit fee exceeding Rs.1,500 per consultation / visit of doctors, medical practitioners and medical specialists. (ii) Bed/room charges of hospitals exceeding Rs.6,000/- per day per bed/ room.	9815.1000 and other Respective headings	⁴ [Zero percent without input tax adjustment.]
⁵ [69	Ride-Hailing Services ⁶ [Explanation: This entry includes and shall be deemed to have always included cab aggregators.]	-	⁷ [Five] percent without input tax adjustment]

¹S. No. 64 to 68 inserted by Punjab Finance Act, 2019 dated June 28, 2019.

²Substituted for "sixteen percent" by Punjab Finance Act, 2021 dated June 30, 2021.

³Substituted for "Zero percent without input tax adjustment." by Punjab Finance Act, 2020 dated June 29, 2020. Earlier was substituted for "sixteen percent" by No. SO(TAX)1-110/2020 (COVID-19) dated April 02, 2020, effective till 30.06.2020 after this shall stand restored on prior position.

⁴Substituted for "Five percent without input tax adjustment" by Punjab Finance Act, 2020 dated June 29, 2020. Earlier the same was substituted by No. SO(TAX)1-110/2020 (COVID-19) dated April 02, 2020, effective till 30.06.2020 after this shall stand restored on prior position.

⁵S. No. 69 inserted by Punjab Finance Act, 2020 dated June 29, 2020.

⁶Words inserted by Punjab Finance Act, 2022 dated June 22, 2022.

⁷Substituted for "Four" by No. SO(Tax1-2)/97(Pt.XIV) dated September 12, 2023.

IVA – (3)
Punjab Provincial Sales Tax

2019		
1	No. PRA/Orders./2019/552 dated February 15, 2019	IVA-71
2	No. PRA/2019/819 dated April 26, 2019	IVA-71
3	PRA/IDC.117/2015/1327 dated April 27, 2019	IVA-71
4	PRA/IDC.117/2015/1333 dated April 29, 2019	IVA-72
5	PRA/IDC.117/2015/1334 dated April 29, 2019	IVA-72
6	PRA/IDC.117/2015/1327 dated April 30, 2019	IVA-72
7	PRA/HQ.02/Orders/19/1336 dated May 02, 2019	IVA-72
8	PRA/HQ.02/Orders/19/1337 dated May 02, 2019	IVA-73
9	PRA/2019/1351 dated May 20, 2019	IVA-73
10	PRA/19/1/154 dated August 05, 2019	IVA-73
11	PRA/Order.06/2017.Vol(v)/1434 dated October 01, 2019	IVA-74
12	PRA/Order.06/2017.Vol(v)/1435 dated October 01, 2019	IVA-75
13	PRA/Order.06/2017.Vol(v)/1436 dated October 01, 2019	IVA-77
14	PRA/Order.06/2017.Vol(v)/1437 dated October 01, 2019	IVA-78
15	PRA/STE.04/2018/1453 dated December 12, 2019	IVA-78
2020		
1	PRA/STE.04/2018/1453 dated January 03, 2020	IVA-81
2	PRA/Order.06/2019 dated March 25, 2020	IVA-81
3	PRA/Order.06/2019/IDC/1538 dated April 02, 2020	IVA-82
4	PRA/Order.06/2019/1544 dated April 16, 2020	IVA-82
5	PRA/Order. /2020/1545 dated April 16, 2020	IVA-82
2021		
1	PRA/Order.06/2021/40 dated May 06, 2021	IVA-83
2	PRA/Order.06/2021/76 dated July 16, 2021	IVA-83
3	PRA/Order.06/2021/85 dated August 14, 2021	IVA-83
2022		
1	PRA/Order.06/2021/142 dated January 11, 2022	IVA-85
2	PRA/Order.06/2021/145 dated January 17, 2022	IVA-85
3	PRA/Order.06/2021/161 dated February 14, 2022	IVA-85

IVA – (4)
Punjab Provincial Sales Tax

2023		
1	PRA.32-24/2022/561 dated July 05, 2023	IVA-87
2	PRA/Order.06/2021/323 dated August 11, 2023	IVA-88
3	PRA/Order.06/2021/325 dated August 17, 2023	IVA-88
4.	PRA.32-24/2023/611 dated August 31, 2023	IVA-88

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Punjab Provincial Sales Tax

2023

NO. PRA.32-24/2022/561
Lahore, the 05th July, 2023

In exercise of the powers conferred under section 14-A of the Punjab Sales Tax on Services Act. 2012 (Act XLII of 2012), Punjab Revenue Authority is pleased to specify and declare ¹[State Bank of Pakistan/Banking Companies/Financial Institutions/Non-Banking Financial Institutions.] as “Collecting Agent” for the purposes of collection of tax and deposit into Government treasury under the Act XLII of 2012, read with rules made thereunder, from the persons mentioned in the Column No. 1 regarding services mentioned in Column No.2 at the rate mentioned in Column No.4, of the below mentioned table:

Persons or Class of Persons	Taxable Services	Classification	Rate of tax
All persons or class of Persons in Punjab, receiving taxable services mentioned in column No.2, in the course of an economic activity through websites by medium of internet and making payments through banks by using any means for transfer of payment, from any person having no place of business or office in Pakistan.	(As mentioned in Entry No.12 to the 2nd Schedule of the Act XLII of 2012) All kinds of advertisement services including advertisements on hoarding boards, pole signs and sign boards and on closed circuit TV, websites or internet, advertisements through brand activation in any mode, advertisement on moving vehicles, aerial advertising, advertisement through provision of space or time, or on bill-boards, public places, buildings, conveyances, cell phones, automated teller machines, or through offering product exclusivity in any manner.	9802.3000, 9802.5000, 9802.9000 and respective headings.	Sixteen per
All persons or class of persons in Punjab, receiving taxable services mentioned in column No.2, in the course of an economic activity through websites	(As mentioned in Entry No.22 to the 2nd Schedule of the Act XLII of 2012) Information technology-enabled or information technology based services including software development, software customization , software	9815.6000 and respective headings	Five percent without input tax adjustment

I-33-10-12-2023

¹Substituted for “State Bank of Pakistan” by No. PRA.32-24/2022/354 dated September 19, 2023.

<p>by medium of internet and making payments through banks by using any means for transfer of payment, from any person having no place of business or office in Pakistan.</p>	<p>maintenance, system support, system assembly, system integration, system designing and architecture, system analysis, system development, system operation, system maintenance, system up-gradation and modification, data warehousing or management, data entry operations, data migration or transfer, system security or protection, web designing, web development, web hosting, network designing, services relating to enterprise resource or management planning (including marketing of products), development and sale of smart phone applications or games, graphics designing, medical transcription, remote monitoring, telemedicine, insurance claim processing, online retrieval and database access or retrieval service.</p>		
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¹[2. Notwithstanding anything contained in this Notification, the State Bank of Pakistan/Collecting Agent, for ease, may assign any or all functions, in respect of collection and payment of tax, to any Bank(s)/Branch(es) all over Punjab.]

3. A word and expression used in this notification shall have the meanings as are assigned to them under the Act XLII of 2012, and rules made thereunder.

4. The matters relating to payment of tax, assessment of tax, recovery of tax not levied or short levied, records and its insertions, and recovery of arrears of tax, payable under this notification shall be dealt with in accordance with the provisions of Act XLII of 2012 and rules made thereunder.

5. Any change/amendment in entries referred in the above table shall be communicated to the ¹[State Bank of Pakistan/Banking Companies/Financial Institutions/Non-Banking Financial Institutions.]/Collecting Agent, at the earliest.

¹Para 2 substituted by No. PRA.32-24/2022/354 dated September 19, 2023. Before substitution it read as follows:-

“2. State Bank of Pakistan/Collecting Agent, for ease, may assign any or all functions, in respect of collection and payment of tax, to any Bank (s)/Branch(es) all over Punjab.”

²Substituted for “State Bank of Pakistan” by No. PRA.32-24/2022/354 dated September 19, 2023.

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Punjab Provincial Sales Tax

NO. PRA/Order.06/2021/323
Lahore, the 11th August, 2023

In exercise of the powers conferred under subsection 1 of section 84 of the Punjab Sales Tax on Services Act, 2012, the Punjab Revenue Authority is pleased to extend the due date of payment of Punjab Sales Tax and filing of sales tax returns/withholding statements for the tax period July, 2023 up to 18th August, 2023 for all the registered persons including withholding agents.

NO. PRA/Order.06/2021/325
Lahore, the 17th August, 2023

In exercise of the powers conferred under subsection 1 of section 84 of the Punjab Sales Tax on Services Act, 2012, the Punjab Revenue Authority is pleased to extend the due date of payment of Punjab Sales Tax and filing of sales tax returns/withholding statements for the tax period July, 2023 up to 24th August, 2023 for all the registered persons including withholding agents.

NO. PRA.32-24/2023/611
Lahore, the 31st August, 2023

In exercise of the powers conferred under section 14A of the Punjab Sales Tax on Services Act, 2012 (Act XLII of 2012), Punjab Revenue Authority is pleased to specify and declare Franchisers of Restaurant Services as "Collecting Agent" for the purposes of collection of tax and deposit into Government Treasury under the Act XLII of 2012, read with rule made thereunder, from the persons mentioned in the Column No. 1 regarding services mentioned in Column No. 2 at the rate mentioned in Column No. 4, of the below mentioned table:

Table

1	2	3	4
Persons or Class of Persons	Taxable Services	Classification	Rate of tax
All franchisees of restaurant services, providing taxable services mentioned in column No.2, in the course of an economic activity.	(As mentioned in Entry No.11 to the 2 nd Schedule of the Act XLII of 2012) Services provided by restaurants including cafes, food (including	9801.2000 9801.9000	(a) Five percent without input tax adjustment where payment against services is received through debit or credit cards, mobile wallets or QR scanning; and

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	ice-cream) parlors, coffee houses, coffee shops, deras, food huts, eateries, resorts and similar cooked, prepared or ready-to-eat food service outlets etc.		(b) Sixteen percent for others.
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2. A word and expression used in this notification shall have the meanings as are assigned to them under the Act XLII of 2012, and rules made thereunder.

3. The matters relating to payment of tax, assessment of tax, recovery of tax not levied or short levied, records and its insertions, and recovery of arrears of tax, payable under this notification shall be dealt with in accordance with the provisions of Act XLII of 2012 and rules made thereunder.

4. Any change/ amendment in entries referred in the above table shall be communicated to the Collecting Agent, at the earliest.

S.A. Salam Publications

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2. Definitions.-(1) In these rules, unless there is anything repugnant in the subject or context,-

- (1) "Act" means the Sindh Sales Tax on Services Act, 2011 (Sindh Act No. XII of 2011);
- ¹[(1A) "Active taxpayer" means a registered person as defined in clause (1A) of section 2 or the Act;
- (1B) "Active taxpayers list" means the list of persons prepared and maintained in terms of section 25B of the Act;]
- (2) "Advertisement" means the taxable services of advertisements classified under tariff heading 98.02 and the sub-heads and descriptions thereunder;
- (3) "Board" or "SRB" means the Sindh Revenue Board established under the Sindh Revenue Board Act, 2010 (Sindh Act No. XI of 2010);
- (4) "FBR" means the Federal Board of Revenue established under the Federal Board of Revenue Act, 2007;
- (5) "FBR-registered person" means a person registered with FBR under the Sales Tax Act, 1990, for the purpose of taxable supply of goods as defined in clause (41) of section 2 thereof ²[and also means a person holding NTN or taxpayers' registration or FTN under the Income Tax Ordinance, 2001 (Ordinance No. XLIX of 2001) or the rules or procedure made thereunder];
- (6) "Form" means the form prescribed under these rules;
- (7) "Rules" means the Sindh Sales Tax Special Procedure (Withholding) Rules, 2014;
- (8) "SRB-registered person" means a person registered with SRB under the Sindh Sales Tax on Services Act, 2011, for providing or rendering of taxable services as defined in clause (96) of section 2 thereof;
- (9) "Sales tax" or "Tax" means the Sindh sales tax on services as defined in clause (92) of section 2 of the Act;
- (10) "Un-registered person" means a person who is liable to be registered under the Act but is actually not registered and does not hold a Sindh sales tax registration number (SNTN); and

¹Clauses (1A) & (1B) inserted by No.SRB-3-4/41/2023 dated July 27, 2023, effective 01-09-23.

²Words etc inserted by No. SRB-3-4/11/2016 dated June 28, 2016, effective 1-7-16.

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- (11) “Withholding agent” means a person as specified in sub-rule (2) of rule 1 of these Rules ¹[] ²[:]

³[Provided that in relation to the provisions of ⁴[(clauses (i) & (ia)] of sub-rule (2) of rule 1 of these rules, the cab aggregator ⁵[or the truck aggregator, as the case may be,] resident in Pakistan and the branch office or resident representative (in Pakistan) of the cab aggregator ⁵[or the truck aggregator, as the case may be,] not resident in Pakistan shall be the withholding agent for the purposes of these rules ⁶[:].]

⁷[Provided further that a person resident in Pakistan at a place outside the Province of Sindh and not having a place of business in Sindh shall be treated as a withholding agent only if he has c-signed up as withholding agent by e-filing an application in Form SSTW-01 and has obtained a e-Sign up number duly activated by the User ID, Password and the PIN Code obtained from SRB for withholding of Sindh sales tax and e-depositing the same in the Sindh Government Head of Account “B-02384”;

Explanation.-The accounting offices responsible for or making payments against invoices/bills for the taxable services received by an office or department of the Federal Government, Provincial Governments or Local or District Governments shall be treated as a withholding agent for the purpose of these rules.

3. Responsibility of a withholding agent.-(1) The withholding agent, intending to receive taxable services, shall indicate in a notice in Form SSTW-05, that the sales tax, to the extent as prescribed in these rules, shall be deducted and withheld by him from the payment made or to be made to the service provider and shall be deposited in Sindh Government's head of account No. “B-02384” in the prescribed manner:

Provided that the withholding agent shall not be responsible to deduct or withhold such amount of tax as are compulsorily collected against the invoices or bills issued by a SRB registered service provider in respect of the services of telecommunication, banking company, financial institution, ⁸[insurance company (other than a re-insurance company) ⁹[],] port operator, airport operator, terminal operator, and airport ground services.

¹Words “provided that he is resident in Sindh or has a place of business in Sindh” deleted by No.SRB-3-4/41/2023 dated July 27, 2023, effective 01-09-23.

²Substituted for full stop by No.SRB-3-4/24/2019 dated July 01, 2019.

³Proviso inserted by No.SRB-3-4/24/2019 dated July 01, 2019.

⁴Substituted for “clause (i)” by No.SRB-3-4/41/2023 dated July 27, 2023, effective 01-09-23.

⁵Words inserted by No.SRB-3-4/41/2023 dated July 27, 2023, effective 01-09-23.

⁶Substituted for full stop by No.SRB-3-4/41/2023 dated July 27, 2023, effective 01-09-23.

⁷Proviso inserted by No.SRB-3-4/41/2023 dated July 27, 2023, effective 01-09-23.

⁸Words inserted by No. SRB-3-4/16/2014 dated October 01, 2014.

⁹Words “in relation to its services of life insurance and health insurance of individual persons” deleted by No. SRB-3-4/52/2023 dated October 26, 2023. Earlier these were inserted by No. SRB-3-4/18/2020 dated June 29, 2020, effective 01-07-2020.

**Sindh Sales Tax Special Procedure
(Tax on Specified Services) Rules, 2023**

SRB-3-4/46/2023 dated September 27, 2023.- In exercise of the powers conferred by section 72, read with sub-section (2) of section 3, sub-section (3) of section 9 and section 13 of the Sindh Sales Tax on Services Act, 2011 (Sindh Act No. XII of 2011), the Sindh Revenue Board is pleased to make following rules, namely,-

1. Short title, application and commencement.- (1) These rules may be called the Sindh Sales Tax Special Procedure (Tax on Specified Services) Rules, 2023.

(2) These rules shall apply in relation to collection and payment of tax on the specified services for which recipient of the service, based in the Province of Sindh, makes payments in relation to any of such specified services through a collection agent, as defined herein, by using any means for transfer of amounts of consideration to the service provider not resident in Pakistan.

(3) These rules shall take effect on and from the 1st day of October, 2023.

2. Definitions.- (1) In these rules, unless there is anything repugnant in the subject or context:-

- (i) "Act" means the Sindh Sales Tax on Services Act, 2011;
- (ii) "collection agent" means a scheduled bank or any other entity licensed or authorized by the State Bank of Pakistan to transfer money abroad for the specified services;
- (iii) "scheduled bank" means a bank as defined in clause (m) of section 2 of the State Bank of Pakistan Act, 1956;
- (iv) "specified services" means the services specified in the Table against S. No. 1 and S. No.2 in column (1) as described in column (2) relating thereto read with the tariff headings specified in column (3) thereof; and (v) "Table" means the Table given under sub-rule (1) of rule 3.

(2) The words and expression used in these rules but not defined herein shall have the same meaning as assigned to them in the Act.

3. Collection and deposit of sales tax on specified service.- (1) The collection agent shall charge and collect sales tax from the recipient of the specified service who are based in the Province of Sindh at the applicable rates of tax under the Second Schedule to the Act or any notification issued thereunder, as the case may be, as reproduced in column (4) of the Table below:-

TABLE

S. No.	Description of taxable service	Tariff heading	Rate of tax
(1)	(2)	(3)	(4)
1.	Advertisement services for which payment is made through a collection agent by using any means for transfer of payments to any service provider not resident in Pakistan	9802.1000, 9802.2000, 9802.3000, 9802.4000, 9802.6000, 9802.7000, 9802.9000	13 per cent
2.	Services provided by software or IT based system development consultants as covered under clause (84B) of section 2 of the Act, including cloud-based content streaming services for which payment is made through a collection agent by using any means for transfer of payments to any service provider not resident in Pakistan	9815.6000	3 per cent

(2) The collection agent shall charge and collect sales tax at applicable rate on the gross value of the specified service i.e. the amount of consideration for the service being remitted abroad by the collection agent on account of or on behalf of the recipient of the service in Sindh.

(3) The tax so collected by the collection agent shall be declared in Annex-C of his tax return (in Form SST-03) as an output tax duly indicating the relevant tariff heading of the specified service. The amount of tax, so involved, shall be e-deposited by the collection agent in Sindh Government's head of account "B-02384" by the 15th day of the month following the tax period in which the amount of consideration was remitted.

(4) No deduction or credit of input tax shall be admissible against the output tax as referred to in sub-rule (3).

4. Registration of collection agent:- The collection agent, if not already registered under section 24 of the Act, shall obtain registration under the Act.

5. Application of other provisions:- All provisions of the Act and rules and notification made thereunder shall *mutatis mutandis* apply in relation to payment of tax including non-payment or short payment, assessment of tax, recovery of tax not levied or short levied, e-filing of return, maintenance of records, imposition of penalties and default surcharge and recovery of arrears of tax to the extent that those are not inconsistent with the provisions of these rules.