

EXTRACT OF LAWS TO BE AMENDED

THE WEST PAKISTAN URBAN IMMOVABLE PROPERTY TAX ACT. 1958 **(West Pakistan Act V of 1958)**

Section 3: Levy of tax.(1) Government may by notification specify urban areas where tax shall be levied under this Act:

Provided that one urban area may be divided into two or more rating areas or several urban areas may be grouped as one rating area.

(2) Subject to the provisions of section 4, there shall be levied, charged and paid a tax, on the basis of annual rental value of buildings and lands in the rating areas (heretofore notified or as may hereafter be notified under this Act).-

- (a) at the rate specified in Schedule I in respect of residential buildings; and
- (b) at the rate specified in Schedule II in respect of commercial buildings

Explanation-I.-Residential buildings are the buildings which are used for the purpose of dwelling whereas commercial buildings are the buildings along with any appurtenances and installations that may be attached therewith, which are used as office establishment or for carrying on any commerce or trade.

Explanation-II.-In case when compartmentalization and partition is carried out in the buildings in such a way to collectively use the building for residential as well as commercial purposes or to house more than one dwellings, the tax in respect of such compartments and partitions shall be levied in a manner as if they are separate buildings.

(2a) A rebate at the rate of 10% of the tax assessed under subsection (2) shall be admissible to those assesses who pay the tax in advance for the whole year by the 31st day of August of the year to which it relates.

SCHEDULE-II

See section 3(2)

1. The commercial areas shall be divided into five localities namely A1, A, B, C and D, depending on the area and the business being carried therein.
2. The "A1 and A" localities shall, for the time being, be defined in Provincial Capital.
3. The locality factors as worked out for computing the tax are-

(a) For A1 locality (located within 100 yards of either sides of the main road of Peshawar).	Thirteen
(b) For A locality.	Ten
(c) for B locality.	Seven
(d) for C locality.	Five
(e) for D locality.	Four
4. The above factors are for the Provincial Headquarter, that is for Peshawar. There shall be a rebate of 30% on the total tax calculated on the basis of the above factor value in respect of former Divisional Headquarters and 50% rebate on the total tax so calculated in respect of all other rating areas.
5. The tax shall be calculated as under:

- a. area in square yards;
 - b. covered area in square feet; provided that open sheds in the commercial units shall be counted as one half of its total measurements, while calculating the covered area; and
 - c. (a) + (b) multiplied by the locality factor.
6. For educational Institutions:
- a. The tax shall be calculated on the basis of covered area only. The area of the plot as required per item 5(a) above shall not be taken for computing the tax. This is to encourage the institutions in providing sports and other recreational facilities to their students; and
 - b. The tax calculated on the basis of (a) above shall get a special thirty percent rebate, being provided to all the educational institutions.
7. Petrol pumps and CNG Stations with convenience store shall be charged at flat rate of Rs.22,500/- and those without store at Rs. 11,250/- per annum.
- 7(A) Service Station of vehicles, irrespective of operating in addition to other services such as filling station or otherwise shall be charged at flat rate of Rs.20,000 per annum.
8. Industrial buildings within the limits of rating areas shall be assessed for the purpose of this tax at a flat rate of Rs. 2.50 per square foot of the building. The provision of item 5(b) above shall be applicable to all the industrial areas as well.
9. Buildings acquired for the use as offices by government, semi-government, non-governmental organizations, Development Financial Institutions, private commercial organizations, guest houses, hostels, banks shall be assessed for the purpose of tax on the basis of twenty percent of the actual annual rent.
10. Buildings and Lands used for erection of Mobile Phone Towers shall be assessed and taxed at the rates:
- (i) Provincial Headquarter Rs.40,000 per annum;
 - (ii) Divisional Headquarter and Rs.30,000 per annum and;
respective sub-urban areas
 - (iii) District Headquarter and Rs.20,000 per annum and;
respective sub-urban areas]

**THE KHYBER PAKHTUNKHWA
FINANCE ACT, 1990**

KHYBER PAKHTUNKHWA ACT NO. IV OF 1990

7. Tax on Professions, Trades and Callings.---(1) There shall be levied and collected a tax, for each financial year, from persons engaged in professions, trades, callings or employment described in column 2 of the Table below at the rate specified against each category in column 3 thereof:

Provided that where a person falls in more than one category of profession, trade, calling, etc., he shall be liable to pay tax in respect of the one where the rate of tax is highest.

**Appendix-II
TABLE**

S#	Description of Tax payers	Proposed rates (Rs)
1	(i) All persons engaged in any profession, trade, calling or employment, other than those specifically mentioned hereinafter, in the Khyber Pakhtunkhwa Province, whose monthly income or earning	
	(a) When exceeds Rs.3000 but not exceeds Rs.10000 (b) When exceeds Rs.10000 but not exceeds Rs.20000 (c) When exceeds Rs.20000 but not exceeds Rs.50000 (d) When exceeds Rs.50000 but not exceeds Rs.100000 (e) When exceeds Rs.100000 but not exceeds Rs.200000 (f) When exceeds Rs.200000 but not exceeds Rs.500000	Exempted 330 435 600 800 1000
	(ii) Employees of Federal and Provincial Government Drawing pay in Basic Scales	
	(a) BS-1 to 4 (b) BS 5 to 12 (c) BS 13-16 (d) BS-17 (e) BS-18 (f) BS-19 (g) BS-20 and above	Exempted 100 200 300 500 1,000 2,000
2	All limited companies, Modarbas, Mutual Funds and Any other body corporate with paid up capital and reserves in the preceding year, whichever is more	
	(a) When not exceeding Rs.10 million (b) When exceeding Rs.10 million but not exceeding 25 million (c) When exceeding Rs.25 million but not exceeding 50 million (d) When exceeding Rs.50 million but not exceeding 100 million (e) When exceeding Rs.100 million but not exceeding 200 million (f) When exceeding Rs.200 million	27,000 36,000 50,000 75,000 95,000 100,000
3	Persons, other than companies, owning factories, commercial establishments, private education institutions and private hospitals, having the following commercial establishment	
	(a) Any commercial establishment/factories having 10 or more employees which have not been otherwise explicitly given in this table. (b) Private clinics & hospitals having upto 10 employees (c) Private clinics, hospitals having employees more than 10 but not more than 50 (d) Private clinics & hospitals having more than 50 employees (e) Private Medical Colleges. (f) Private Engineering Institutes having degree	10,000 10,000 50,000 100,000 100,000 100,000

	<p>programs</p> <p>(g) Private Business Education Institutes:</p> <p>(i) having upto 100 students</p> <p>(ii) exceeding 100 students</p> <p>(h) Private Law Colleges</p> <p>(i) Private education institutions including professional and technical institutions other than specified at e,f, g & h charging monthly fee not exceeding Rs.1000 per student.</p> <p>(j) Private education institutions including professional and technical institutions other than specified at e,f, g & h charging monthly fee exceeding Rs.1000 but not exceeding Rs.2000 per student.</p> <p>(k) Private education institutions including professional and technical institutions other than specified at e,f, g & h charging monthly fee exceeding Rs.2000 but not exceeding Rs.5000 per student.</p> <p>(l) Private education institutions including professional and technical institutions other than specified at e, f, g & h charging monthly fee exceeding Rs.5000 per student.</p>	<p>70,000</p> <p>100,000</p> <p>100,000</p> <p>5,000</p> <p>7,000</p> <p>20,000</p> <p>100,000</p>
4	Holders of import or export license, assessed to income tax in the preceding year with annual turnover	
	(a) When not exceeding Rs.50000	4,000
	(b) When exceeding Rs.50000	5,000
5	Clearing agents licensed or approved as custom house agents	10,000
6	Travel Agents	
	(a) IATA travel agents approved.	15,000
	(b) Non-IATA approved.	8,000
	(c) Hajj and tour operator	15,000
7	Restaurants/Guest Houses liable to sales tax	15,000
8	Professional Caterers	15,000
9	Wedding Halls/Lawns (irrespective of their nomenclature)	30,000
10	Advertisement Agencies	10,000
11	Doctors	
	(a) Specialists	20,000
	(b) Non Specialists including Medical Practitioners, Hakeem's, Homeopaths etc	10,000
	(c) Dentists	15,000
12	Diagnostic and Therapeutic Centers” including pathological and chemical laboratories”	
	(a) Located at Divisional Head Quarter	20,000
	(b) Located at other places	7,000
13	Contractors, Suppliers and Consultants who, during preceding financial year supplied to the Federal or	

	any Provincial Government or any local authority in the District, Goods, Commodities, or rendered service of the value	
	(a) When exceeding Rs.10,000 but not exceeds	4,000
	(b) Rs.0.5 million	
	(c) When exceeding Rs.0.5 million but not exceeding	5,000
	(d) Rs.1 million	
	(e) When exceeding Rs.1.50 million but not exceeding Rs.2.500 million	7,000
	(f) When exceeding Rs.2.500 million but not exceeding Rs.10 million	18,000
	(g) When exceeding Rs.10 million but not exceeding Rs.25 million	25,000
	(h) When exceeding Rs.25 million but not exceeding Rs.50 million	30,000
	(i) When exceeding Rs.50 million	100,000
14	Petrol/Diesel/CNG filling stations	12,000
15	All establishments, including video shops, real estate shops/ agencies, card dealers, and net cafes assessed or not assessed to income tax in the preceding financial year.	5,000
16	Chartered Accountants with an independent audit practice and excluding those who are employed in companies not owned by them.	15,000
17	Vehicles Service Stations	8,000
18	Transporters/Transport companies.	
	(a) Within Provincial Headquarters limits	3,000
	(b) Others	2,000
19	Member of Stock Exchange	5,000
20	Money Changer	
	(i) Within Provincial Headquarters limits	10,000
	(ii) Others	5,000
21	Health Fitness Centers/Gymnasium	
	(i) Within Provincial Headquarters limits	2,000
	(ii) Others	1,000
22	Jewelers	1,000
23	Departmental Stores	10,000
24	Electronic goods Stores	1,000
25	Cable Operators	10,000
26	Printing Presses	1,000
27	Pesticides Dealers	1,000
28	Tobacco Whole Sellers	2,000
29	Whole Sale Dealers/agency holder	10,000
30	Chemist/Druggist/Medical Stores	10,000
31	Tailor Shops	
	(a) Shalwar Qameez+wastecoat	5,000
	(b) ShilwarQameez+wastecoat+pant shirt	10,000

THE KHYBER PAKHTUNKHWA
FINANCE ACT, 1995.

KHYBER PAKHTUNKHWA ACT NO. I OF 1995

6. Registration of Power Crushers installed for crushing stones, minerals, rocks, etc.

(8) The fee for the grant of license shall be Six thousand rupees per power crusher and the renewal fee for such license shall be Two thousand and five hundred rupees per power crusher:

provided that, in the case of new applicants, the fee shall be proportionately reduced and for the purpose of assessing the fee in such cases, any broken period of a month shall be counted as full month.

THE KHYBER PAKHTUNKHWA
FINANCE ACT, 1996.

KHYBER PAKHTUNKHWA ACT NO. I OF 1996

11. Tobacco Development Cess: (1) There shall be levied and collected development cess on tobacco at the following rates namely:

- (a)** For Verginia (flue-cured, barley and dark air cured); ... Rs 5.00 per kilogram
- (b)** For white patta/rustica tobacco Rs. 2.50 per kilogram
Including khaka, and the roth made of main stalk
(dandi) and stem of tobacco.
- (c)** For snuff/naswar Rs. 2.00 per kilogram

(1a) The cess shall be recovered from---

- (a)** Tobacco manufacturing factories on the basis of quota fixed for the factory concerned by the Pakistan Tobacco Board; and
- (b)** Persons dealing in tobacco business, who purchase tobacco from growers or any other source or transport tobacco to-
 - I.** Any of the cigarette manufacturing /re-drying factories, processing centers, in the Khyber Pakhtunkhwa; or
 - II.** Any area other than the areas mentioned in clause (i) above:

Provided that no cess shall be leviable in relation to such quality of the tobacco for which the cess has already been paid under clause (a):

Provided further that persons bringing tobacco from any place outside the province of the Khyber Pakhtunkhwa to any place within the said province shall also be liable to pay the cess at the rate specified in sub-section (1).

Explanation:-for the purpose of this section the word “person” used in this clause shall also include cigarette manufacturing / re/drying factories, processing centers, if these factories/ centers are transporting tobacco, as aforesaid, in addition to the quota allocated to them by the Pakistan Tobacco Board.

- (1b)** The cess levied under sub-section (1) shall be collected at the entry point of the cigarette manufacturing factories and re-drying factories or, as the case may be, at the check points established for the purpose.

- (2) No other person except tobacco factories mentioned in sub-section (1), shall deal in the purchase and sale of tobacco, except on obtaining a license from Government in such manner and on payment of such fees as Government may prescribe.
- (3) The proceeds of the cess shall be utilized for-
- (i) Special maintenance and development of roads, highways and special plant protection service in the tobacco growing areas in the Province;
 - (ii) Other activities directed towards the development of tobacco production in the Province.

**THE KHYBER PAKHTUNKHWA LAND TAX AND
AGRICULTURE INCOME TAX ORDINANCE, 2000.**

KHYBER PAKHTUNKHWA ORDINANCE NO. IV OF 2000

**CHAPTER-II
LAND TAX**

3. Charge of Land.—Subject to the other provisions of this Ordinance, there shall be charged, levied and paid for every assessment year a land tax in respect of cultivated land of an owner at the rates specified in the First Schedule to this Ordinance.

**The First Schedule
See Section 3
Rates of Land Tax**

S.No	Kind/Area of Land	Per acre rate
1.	2.	3.
1	Slab of total cultivated land, computed as irrigated land, by treating one irrigated Acre as equal to two un-irrigated acres, excluding orchards: (i) Not exceeding 5 acres; (ii) exceeding 5 acres but not exceeding 12 ½ acres; and (iii) exceeding 12 ½ acres	Exempted Rs.225 Rs.340
2.	Orchard.	Rs.900

**THE KHYBER PAKHTUNKHWA
FINANCE ORDINANCE, 2002.**

KHYBER PAKHTUNKHWA ORDINANCE NO. XXIII OF 2002.

4. Tax on Hotels.----There shall be levied and collected every year a tax on hotels, payable by the owner or management thereof at the rate of five percent of the room rent lodging unit per day, on the basis of fifty percent of the total number lodging units available in the hotel concerned; provided that the assessment in relation to a hotel at a hill station shall be made at the aforesaid rate for four months only in a year, that is from 1st day of May to 31st day of August (both days inclusive):

Provided further that hotel in kaghan valley of the Khyber Pakhtunkhwa shall be exempted from tax for a period starting from 1st July, 2010 to 30th June, 2012.

Explanation.—In this section, unless there is anything repugnant in the subject or context,-

- (a) “hotel means an establishment where lodging with board or other service is provided for a monetary consideration, but shall not include---
 - (i) Any home or hostel maintained exclusively for aged or sick persons, or, as the case may be, for students, by or under the control of a charitable, medical or educational institutions;
 - (ii) Any rest house, mess or other premises belonging to or in the possession of the Federal or a Provincial Government, where lodging, board or other service is provided for Government officials or members of the Defense Forces;
- (b) “lodging unit” means a bed or other sleeping accommodation which is, or is intended to be, provided to a person staying overnight in a room for lodging; and
- (c) “room rent” includes fans, air-conditioning, light, heat, telephone, bedding and all other payments connected with the lodging unit, except the portion, if any, directly attributable to supply of foodstuff.

**THE KHYBER PAKHTUNKHWA
FINANCE ACT, 2010.**

KHYBER PAKHTUNKHWA ACT NO. VIII OF 2010

2. Levy of tax on capital value of immovable property. ---

(1) A tax on the capital value of immovable property, to be called the capital value tax, shall be payable by every individual, association of persons, firm or a company, which acquires by purchase, gift, exchange, surrender, power of attorney other than revocable and time-bound (not exceeding sixty days) executed between spouses, father and son or daughter, grand parents and grand children, brother and sister or relinquishment of rights by the owner (whether effected orally or by deed or obtained through Court decree), except by inheritance or gift from spouse, parents, grand parents, a brother and a sister of an immovable property or a right to the use thereof for more than twenty years, or renewal of the lease or any premium paid thereon, at the rates specified in sub-section (2).

**THE KHYBER PAKHTUNKHWA
FINANCE ACT, 2013.**

KHYBER PAKHTUNKHWA ACT NO. XXI OF 2013

2---Definitions. ---In this Act, unless there is anything repugnant to the subject or context,-

(12) “Company” means-

- (a) a company as defined in the Companies Ordinance, 1984 (XLVII of 1984);
- (b) a body corporate formed by or under any law;
- (c) amodarba and any other Islamic financial institution;
- (d) a body incorporated outside Pakistan;

(e) a trust, a co-operative society or a finance society or any other society established or constituted by or under any law; or

(f) a foreign association, whether incorporated or not, which the Authority has, by general or special order, declared to be a company for the purposes of this Act.

(37) “place of business” means whenever a person-

(a) owns, rents, shares or in any other manner occupies a space in the Khyber Pakhtunkhwa from where he carries on an economic activity whether wholly or partially; or

(b) carries on an economic activity whether wholly or partially through any other person such as an agent, associate, franchise, branch, office, or otherwise in the Khyber Pakhtunkhwa but does not include a liaison³ office;

(55) “taxable service” shall have the meaning as given to them in section 19 of this Act; and

20. Application of principles of origin and reverse charge in certain situations.---(1)

Where a person is providing taxable services in a Province other than Khyber Pakhtunkhwa but the recipient of such services is resident of Khyber Pakhtunkhwa or is otherwise availing such services in Khyber Pakhtunkhwa and has charged tax accordingly, the person providing such services shall pay the amount of tax so charged to the Government.

(2) Where the recipient of a taxable service is a person registered under this Act, he shall deduct the whole amount of tax in respect of the service received and pay the same to the Government.

21. Amendment in Second Schedule.---(1) Government may, by notification in the official Gazette, make an amendment in the Second Schedule by modifying, adding or deleting any entry or entries with reference to the classification, if any, description of any service or class of services and the rate of tax chargeable on any service or class of services not exceeding the maximum rate prescribed in the Second Schedule.

(2) A notification issued under sub-section (1), shall be effective from such date as may be specified in the notification but such date shall not be prior to the date on which the notification is published in the official Gazette.

(3) Government shall at the time of presenting the Annual Budget Statement for the next financial year, lay before the Provincial Assembly of the Khyber Pakhtunkhwa all the notifications relating to the amendments in the Second Schedule during the current financial year.

26. Scope of tax and allied matters....: (4) A person required to pay tax under this Act shall be entitled to deduct from the payable amount, the amount of tax already paid by him on the receipt of taxable services used exclusively in connection with taxable services provided by such person subject to the condition that he holds a true and valid tax invoice not older than six tax periods, showing the amount of tax earlier charged and paid under this Act on the services so received but the Authority may, by notification in the official Gazette, disallow or restrict such deduction in case of any service or services as it may deem appropriate.

40. Assessment of tax.---(1) Where on the basis of any information acquired during an audit, inquiry, inspection or otherwise, an officer of the Authority is of the opinion that a registered person has not paid the tax due on taxable services provided by him or has made short payment, the officer shall make an assessment of the tax actually payable by that person and shall impose a penalty and charge default surcharge in accordance with sections 64 and 65.

48. Records.--- (5) The registered persons, whose accounts are subject to audit under the Companies Ordinance, 1984 (XLVII of 1984), shall be required to submit a copy of the annual audited accounts, along with a certificate by the auditors certifying the payment of the tax due and any deficiency in the tax paid by the registered person.

64. Offences and penalties.---(2) The sections referred to in column 4 of the said Table shall be deemed to be meant for illustrative purposes only and the corresponding offence described in column 2 may fall and be prosecuted under other sections of this Act as well.

S.No	Offences	Penalties	Section
1	2	3	4
2	Where any person fails to furnish return within the due date or furnishes it after the due date	Such person shall be liable to pay a penalty of five thousand rupees provided if a return is not filed within fifteen days of the due date, a penalty of hundred rupees for each day of default shall be levied.	52
3	Where a person fails to issue tax invoice.	Such person shall be liable to pay a penalty of five thousand rupees or three percent of the tax involved, whichever is higher.	47
16	Where any officer of the Authority Acts or conducts himself in a manner resulting in vexatious prosecution or undue detriment of a tax payer.	Such person shall be liable upon conviction by special Judge to imprisonment for a term which may extend to three years or with fine not exceeding fifty thousand rupees or both	General

82. Appellate Tribunal. ---(1) The Appellate Tribunal shall consist of such number of judicial and technical members as the Government may, from time to time, determine.

(2) The Government shall appoint judicial members of the Appellate Tribunal from amongst the District and Sessions Judges in consultation with Peshawar High Court, Peshawar.

(3) A person may be appointed as a technical member of the Appellate Tribunal if he is—

(a) Collector (Appeals) in the Authority or the Federal Board of Revenue having at least two years experience in that capacity; or

(b) a Collector in the Authority or the Federal Board of Revenue, other than the Collector mentioned at (a), having at least three years experience as Collector of the Authority or the Federal Board of Revenue; or

(c) an officer of Excise and Taxation Department of the Government with at least three years' service in BS-20 or above; and

(d) less than fifty-seven years of age.

(4) The Government shall designate the senior most judicial member of the Appellate Tribunal as its Chairperson.

94. Levy of cess for special maintenance and development of infrastructure.---(1) Notwithstanding anything contained in [this Act or any other law or rules, for the time being in force] or judgment, order or decree of any Court, there shall be levied and collected by the Excise and Taxation Department of Government, a cess for special maintenance and development of infrastructure for smooth and safer movement of goods entering or leaving the Province from or for outside country, through land, air or sea at the rates and in the manner as may be prescribed.

111. Bar of suits, prosecution and other legal proceedings.---(3) Notwithstanding anything contained in any other law, no investigation or inquiry shall be undertaken or initiated by any government agency against any officer or official for anything done in his official capacity under this Act, except with the permission of the Authority.

FIRST SCHEDULE

(Classification of Services)

(see sub-section (47) of section 2)

Classification (1)	Description (2)
9801.01	Services provided by hotels, restaurants, marriage halls, lawns, clubs and caterers.
9801.1000	Services provided by hotels
9801.2000	Services provided by restaurants
9801.3000	Services provided by marriage halls and lawns
9801.4000	Services provided by clubs
9801.5000	Services provided by caterers, suppliers of food and drinks
9801.6000	Ancillary services provided by hotels, restaurants, marriage halls, lawns, caterers
9801.7000	Services provided by messes and hostels
9801.9000	Others
98.02	Advertisements
9802.1000	Advertisements on T.V.
9802.2000	Advertisements on radio
9802.3000	Advertisements on closed circuit T.V.
9802.4000	Advertisements in newspapers and periodicals
9802.5000	Advertisements on cable T.V. network Advertisements on poles Advertisements on bill boards
9802.6000	Advertisements on poles
9802.7000	Advertisements on bill boards including electronic billboards
9802.8000	Sale of Space for Advertisement services]
9802.8100	Advertisements through e-media and other web-based sources
9802.9000	Others
9802.9010	TV, Radio & Production Services
9802.9020	Broadcasting Services

98.03	Facilities for travel
9803.1000	Travel by air of passengers within the territorial jurisdiction of Pakistan
9803.1100	Travel by air of passengers embarking on international journey from Pakistan
9803.2000	Domestic travel by train
9803.2100	International travel by train
9803.3000	Facilities for travel by road
9803.4000	Ride hailing services
9803.9000	Others
98.04	Services provided for inland carriage of goods.
9804.1000	Carriage of goods by air
9804.2000	Carriage of goods by train
9804.3000	Cargo services by road
9804.9000	Other
98.05	Services provided by persons authorized to transact business on behalf of others.
9805.1000	Shipping agents
9805.2000	Stevedores
9805.2100	Ship Management Service
9805.3000	Freight forwarding agents
9805.4000	Customs agents
9805.5000	Travel agents1
9805.5100	Tour operators
9805.6000	Recruiting agents
9805.7000	Advertising agents
9805.8000	Ship chandlers
9805.9000	Share transfer agent
9805.9100	Sponsorship services
9805.9200	Business support services
9805.9090	Other
98.06	Services provided in matters of hire.
9806.1000	Purchase or sale of moveable or immovable goods or property
9806.2000	Property dealers
9806.3000	Car/Automobile dealers
9806.9000	Dealers of second hand goods other than automobiles other
9807.0000	Services provided by property developers and promoters.
9808.0000	Courier services
9809.0000	Services provided by persons engaged in contractual execution of work or furnishing supplies.
9810.0000	Services provided for personal care by beauty parlors/clinics, slimming clinics and others.
9811.0000	Services provided by laundries, dry cleaners.
98.12	Telecommunication services.
9812.1000	Telephone services
9812.1100	Fixed line voice telephone service
9812.1200	Wireless telephone
9812.1210	Cellular telephone
9812.1220	Wireless Local Loop telephone

9812.1300	Video telephone
9812.1400	Payphone cards
9812.1500	Prepaid calling cards
9812.1600	Voice mail service
9812.1700	Messaging service
9812.1710	Short Message service(SMS)
9812.1720	Multimedia message service (MMS)
9812.1910	Shifting of telephone connection
9812.1920	Installation of telephone extension
9812.1930	Provision of telephone extension
9812.1940	Changing of telephone connection
9812.1950	Conversion of NWD connection to non NWD or vice versa
9812.1960	Cost of telephone set
9812.1970	Restoration of telephone connection
9812.1990	Others
9812.2000	Bandwidth services
9812.2100	Copper line based
9812.2200	Fiber-optic based
9812.2300	Co-axial cable based
9812.2400	Microwave based
9812.2500	Satellite based
9812.2600	Voice over I.P Services
9812.2700	Teleconferencing Services
9812.2800	3G/4G LTE services
9812.2900	Others
9812.4000	Telegraph
9812.5000	Telefax
9812.5010	Store and forward fax services
9812.5090	Others
9812.6000	Internet services
9812.6100	Internet services including email services
9812.6110	Dial-up internet services
9812.6120	Broadband services for DSL connection
9812.6121	Copper line based
9812.6122	Fiber-optic based
9812.6123	Co-axial cable based
9812.6124	Wireless based
9812.6125	Satellite based
9812.6129	Others
9812.6130	Internet/email/Data/SMS/MMS services on WLL networks
9812.6140	Internet/email/Data/SMS/MMS services on cellular mobile networks
9812.6190	Others
9812.6200	Data Communication Network services (DCNS)
9812.6210	Copper Line based

9812.6220	Co-axial cable based
9812.6230	Fibre-optic based
9812.6240	Wireless/Radio based
9812.6250	Satellite based
9812.6290	Others
9812.6300	Value added data services
9812.6100	Virtual private Network services (VPN)
9812.6200	Digital Signature service
9812.6390	Others
9812.9000	Audio text services
9812.9100	Tele-text services
9812.9200	Trunk radio services
9812.9300	Paging services
9812.9400	Voice paging services
9812.9410	Radio paging services
9812.9490	Vehicle tracking services
9812.9500	Burglar alarm services
9812.9090	Others
98.13	Services provided by banking companies, insurance companies, cooperative financing societies modarbas, musharikas, leasing companies, foreign exchange dealers, non-banking financial institutions and other persons dealing in any such services.
9813.1000	Services provided in respect of insurance to a policy holder by an insurer, including a reinsure.
9813.1100	Goods Insurance
9813.1200	Fire Insurance
9813.1300	Theft Insurance
9813.1400	Marine Insurance
9813.1500	Life Insurance
9813.1600	Other Insurance
9813.2000	Services provided in respect of advances and loans
9813.3000	Services provided in respect of leasing
9813.3010	Financial leasing
9813.3020	Commodity or equipment leasing
9813.3030	Hire-purchase leasing
9813.3090	Other
9813.3900	Services provided in respect of musharika financing
9813.4000	Services provided by banking companies in relation to:
9813.4100	Guarantee

9813.4200	Brokerage
9813.4300	Letter of credit
9813.4400	Issuance of pay order and demand draft
9813.4500	Bill of exchange
9813.4600	Transfer of money including telegraphic transfer, mail transfer and electronic transfer
9813.4700	Bank guarantee
9813.4800	Bill discounting commission
9813.4900	Safe deposit lockers
9813.4910	Safe vaults
9813.5000	Issuance, processing and operation of credit and debit cards
9813.6000	Commission and brokerage of foreign exchange dealings
9813.7000	Automated Teller Machine operations, maintenance and management
9813.8000	Service provided as banker to an issue
9813.8100	Other
9813.9000	Service provided by a foreign exchange dealer or exchange company or money changer
98.14	Services provided by architects, town planners, contractors, property developers or promoters, interior decorators.
9814.1000	Architects or town planners
9814.2000	contractors of building (including water supply, gas supply, and sanitary works), roads and bridges, electrical and mechanical works (including air conditioning), horticultural works, multi-discipline works (including turn-key projects) and similar other works
9814.3000	Property developers or promoters
9814.4000	Landscape designers
9814.9000	Other
98.15	Services provided by professionals and consultants etc.
9815.1000	Medical practitioners and consultants
9815.2000	Legal practitioners and consultants
9815.3000	Accountants and auditors
9815.4000	Management consultants
9815.5000	Technical, scientific, engineering consultants
9815.6000	Software or IT based system development consultants
9815.7000	Cosmetic and Plastic Surgery Services
9815.8000	Visa processing services including advisory or consultancy services for foreign education or for migration
9815.9000	Other consultants
9816.0000	Services provided by pathological laboratories.
98.17	Services provided by medical diagnostic laboratories including X-Rays, CT Scan, M.R. Imaging etc.
9817.1000	Scientific laboratories
9817.2000	Mechanical laboratories
9817.3000	Chemical laboratories
9817.4000	Electrical or electronic laboratories
9817.9000	Other such laboratories
98.18	Services provided by specialized agencies.
9818.1000	Security agency
9818.2000	Credit rating agency
9818.3000	Market research agency
9818.9000	Other such agencies
98.19	Services provided by specified persons or businesses
9819.1000	Stockbrokers
9819.1100	Under writers

9819.1200 Indenters
 9819.1300 Commission agents
 9819.1400 Packers
 9819.2000 Money exchanger
 9819.3000 Rent a car
 9819.4000 Prize bond dealers
 9819.5000 Surveyors
 9819.6000 Designers
 9819.7000 Outdoor photographer
 9819.8000 Art painter
 9819.8700 Video Tape and Production Services.
 9819.9000 Cable TV operators
 9819.9100 Auctioneers
 9819.9200 Public relations services
 9819.9300 Management consultants
 9819.9400 Technical testing and analysis service
 9819.9500 Service provided by a registrar to an issue

 9819.9600 Copy Right Services.
 9819.980000 Sound Record Services.
 9819.9090 Others, including services provided or rendered by port operators, airports ground service providers and terminal operators

 98.20 Services provided by specialized workshops or undertakings
 9820.1000 Auto-workshops
 9820.2000 Workshops for industrial machinery construction and earth-moving machinery or other special purpose machinery etc.
 9820.3000 Workshops for electric or electronic equipments or appliances etc including computer hardware
 9820.4000 Car washing or similar service stations

 9820.5000 Services provided by motor vehicle workshops, mechanic shops, air conditioning fitting service and cleaning centers.
 9820.9000 Other workshops
 98.21 Services provided in specified fields.
 9821.1000 Healthcare center, gyms or physical fitness center etc.
 9821.2000 Indoor sports and games center
 9821.3000 Baby care center
 9821.4000 Body massage center
 9821.5000 Pedicure center
 98.22 Services provided for specified purposes.
 9822.1000 Fumigation services
 9822.2000 Maintenance or cleaning services
 9822.3000 Janitorial services
 9822.4000 Dredging or desilting services
 9822.9000 Other similar services
 9823.0000 Franchise services
 9824.0000 Construction services
 9825.0000 Consultancy services

 9826.0000 Management services including fund and asset management services
 9827.0000 Market research agencies
 9828.0000 Program producers
 9829.0000 Brokerage (other than stock) and indenting services
 9830.0000 Race Clubs
 9831.0000 General insurance agents
 9832.0000 Exhibition or convention services
 9833.0000 Data processing and provision of information, services of engineers, handling

	and storage of goods
9834.0000	Fashion designers
9835.0000	Cable operators
9836.0000	Internet café
9837.0000	Pandal and shamiana service
9838.0000	Airport services
9839.0000	Intellectual property services
9840.0000	Forward contract services
9841.0000	Packaging services
9842.0000	Services provided in matters of hire
9843.0000	Purchase or sale of moveable or immovable goods or property
9844.0000	Property dealers and realtors
9845.0000	Automobile dealers
9846.0000	Dealers of second hand goods other than automobiles
9847.0000	Cosmetic and plastic surgery
9848.0000	Beauty parlor and beauty clinics
9849.0000	HR consultants
9850.0000	Corporate law consultants
9851.0000	Tax consultants
9852.0000	Human resources & personnel development services
9853.0000	Coaching centers
9854.0000	Vocational centers
9855.0000	Actuarial services
9856.0000	Training services
9857.0000	Tracking services
9858.0000	Security alarm services
9859.0000	Human resource development
9860.0000	Building maintenance and service provider
9861.0000	Quality control services (ISO certification authority)
9862.0000	Services provided by motels, guest houses and farm houses
9863.0000	Debt collection agencies
9864.0000	Amusement parks
9865.0000	Call centers
9866.0000	Film and drama studios including mobile stage shows or cinemas
9867.0000	Entertainment services
9868.0000	Services provided in respect of manufacturing or processing on toll basis.
9869.0000	Container terminal services.
9870.0000	Manpower recruitment and Labour supply services
9871.0000	Port operating Services.
9872.0000	Public Bonded Warehouse.
9873.0000	Services provided in respect of mining of minerals, oil and gas including related surveys and allied activities.
9874.0000	Event management Services.
9875.0000	Electric power transmission or distribution services

9876.0000 Valuation services including competency and eligibility Testing services
 9877.0000 Printing, embossing and carving services

SCHEDULE II
See Section 19

S#	Description of Services	Rate of Tax
1.	Services provided or rendered by hotels, restaurants marriage halls, pandals and shamiana services, lawns, caterers, motels, guest houses, by whatever name called, including any other services ancillary thereto.	Fifteen Percent (15%)
2.	Services provided or rendered for personal care by beauty parlors, beauty clinics, health care centres, health clubs, gyms, physical fitness centres, body massage centres and pedicure centres.	Fifteen Percent (15%)
3.	Services provided and rendered by laundries and dry cleaners.	Fifteen Percent (15%)
4.	1. Telecommunication Services- 2. Telephone services. 3. Fixed line voice telephone service. 4. Wireless telephone. 5. Cellular telephone. 6. Wireless local loop telephone. 7. Video telephone. 8. Payphone cards. 9. Pre-paid calling cards. 10. Voice mail service. 11. Short Message Service(SMS) Messaging service. 12. Multimedia Message Service (MMS) 13. Bandwidth services [used for voice and video telecommunication services] a. Copper line based. b. Fiber-optic based. c. Co-axial cable based. d. Microwave based. e. Satellite based. 14. Voice over I.P. Services. 15. Teleconferencing services. 15-A 3G/4G LTE services 16. Telegraph. 17. Telex 18. Telefax 19. Store and forward tax services. 20. Audio text services. 21. Teletext services. 22. Trunk radio services. 23. Internet services. 24. Paging services. 25. Voice paging services. 26. Radio paging services. 27. Vehicle tracking services.	Nineteen-and-a half Percent (19.5%)

	28. Burglar alarm services. 29. Shifting of Telephone connection 30. Installation of telephone extension 31. Provision of telephone extension 32. Changing of telephone connection 33. Conversion of NWD connection to non NWD or Vice versa 34. Cost of Telephone Set 35. Restoration of telephone connection 36. Internet services including e-mail services 37. Dial-up internet services 38. Broadband services for DSL Connection 39. Copper Line based 40. Fiber-optic based 41. Co-axial cable based 42. Wireless based 43. Satellite based 44. Internet/e-mail/data/SMS/MMS Services WLL networks 45. Internet/e-mail/SMS/MMS services on cellular mobile networks 46. Data Communication network services (DCNS) 47. Copper Line Based 48. Fiber-optic based 49. Wireless/Radio based 50. Satellite based 51. Value added data services 52. Virtual private network service (VPN) 53. Digital Signature Service 54. Audioext services 55. Teletext services 56. Trunk radio services 57. Long Distance International Explanation.---Where a registered person is providing telecom services in respect of international calls and is sharing charges with persons operating in foreign jurisdictions, the charges received by the registered person shall be treated as tax-inclusive value and tax shall be worked out and paid by such registered person on the basis of tax fraction formula, that is, the tax shall be calculated by multiplying the amount of charges with tax rate and dividing the resultant by tax rate plus hundred.” 58. Local Loop 59. Others	
5.	Services provided or rendered by persons authorized to transact business on behalf of others:- i. Customs agents; ii. Ship chandlers; iii. Stevedores; and iv. Ship management service.	Fifteen Percent (15%)
6.	Advertisement on TV and Radio ,	Fifteen Percent(15%)
6A.	Advertisement on newspapers, periodicals and magazines; both excluding advertisements,- (i) if sponsored by a Government Agency; and (ii) Financed out of funds provided under grant-in-aidagreement; and conveying public service messages.	Five percent (5%) Without any input adjustment
7.	Advertisement on hoarding boards, pole signs and sign boards and on close Circuit TV, Cable TV, Websites or	Fifteen Percent (15%)

	Internet.	
8.	Courier services.	Fifteen Percent (15%)
9.	Services provided or rendered in respect of Sixteen percent insurance to a policy holder by an insurer, (16%) including a re-insurer:- i. Goods insurance. ii. Fire insurance iii. Theft insurance. iv. Marine insurance. Other insurance.	Fifteen Percent (15%)
10.	Services provided or rendered by banking companies, insurance companies, cooperative financing societies, modarabas, musharikas, leasing companies, foreign exchange dealers, non-banking financial institutions and other persons dealing in any such services, in relation to guarantee, brokerage, letter of credit, issuance of pay order and demand draft, interbank clearing by central bank, bill of exchange, transfer of money including telegraphic transfer, mail transfer and electronic transfer, bank guarantee, bill discounting commission, safe deposit lockers, safe vaults, issuance, processing and operation of credit and debit cards, commission and brokerage of foreign exchange dealings, automated teller machine operations, maintenance and management services, provided as banker to an issue, including the services provided or rendered by non-banking finance companies, companies and other financial institutions, financial leasing, commodity or equipment leasing, hire purchaser leasing and any other services provided by such companies or institutions or not specified elsewhere	Fifteen Percent (15%)
11.	Services provided or rendered by the stockbrokers.	Fifteen Percent (15%)
12.	Services provided or rendered by specialized agencies, Security agency, Market research agency, other such agencies.	Ten percent (10%) Without any input adjustment
13.	Services provided by shipping agents	Fifteen Percent (15%)
14.	Services provided or rendered by freight forwarding agents.	Fifteen Percent (15%)
15.	Services provided by tour operators, other than Hajj and Umrah.	Fifteen Percent (15%)
16.	Manpower recruitment and labour supply services.	Fifteen Percent (15%)
17.	Services provided by advertising agents.	Fifteen Percent (15%)
18.	Services provided by share transfer agents.	Fifteen Percent (15%)
19.	Services provided by business support services.	Ten percent (10%) Without any input adjustment
20.	Services provided by property dealers, real estate agents, real estate planners, by whatever name called.	Fifteen Percent (15%)
21.	Services provided by car or automobile dealers, bargain centers, by whatever name called	Fifteen Percent (15%)
22.	Rent-a-car services	Fifteen Percent (15%)
23.	Services provided by workshops for industrial	Fifteen Percent

	construction and earth-moving or other special purpose machinery.	(15%)
24.	Franchise Services	Ten percent (10%) Without any input adjustment
25.	Services provided in respect of manufacturing or processing on toll basis.	Ten percent (10%) Without any input adjustment
26.	Services provided by persons engaged in contractual execution of work or furnishing supplies.	Fifteen Percent (15%)
27.	Services provided by architects, town planners, property developers or promoters and interior decorators.	Fifteen Percent (15%)
28.	Management consultancy services including fund and asset management service	Fifteen Percent (15%)
29.	Services provided by technical, scientific & engineering consultants	Fifteen Percent (15%)
30.	Airport services	Fifteen Percent (15%)
30-A	Construction services.	Five percent (5%) Without any input adjustment
31.	(i) Contracting services rendered or provided by the contractors of buildings, electro- mechanical works, turn-key projects and similar other works , excluding construction projects having value not exceeding Rs.50 Million, construction of industrial estates and zones, consular buildings and construction works under international tenders based on foreign grants. (ii) Services provided by land and property developers or promoters for development of land, purchased or leased, for conversion into residential or commercial plots; and (iii) Construction of residential or commercial units, excluding residential commercial projects where the covered area does not exceed 10000 square feet for houses and	Fifteen percent (15%) @Rs. 100/- per square yard for land development @Rs. 50/- per square yard for land development
32.	Port operating services	Fifteen percent (15%)
33.	Tracking services and security alarm services.	Ten percent (10%) Without any input adjustment
34.	Services provided by motor vehicle workshops, mechanic shops, air conditioning fitting service and cleaning centers.	Ten percent (10%) Without any input adjustment
35.	Services provided in respect of mining of minerals, exploration of oil & gas including related surveys and allied activities.	Fifteen percent (15%)
36.	Sponsorship services.	Fifteen percent (15%)
37.	Services provided or rendered by professionals and consultants; health care consultants, legal practitioners or consultants, Management consultants, Software or IT based system development consultants, Accountants, auditors and tax consultants services provided by other consultants.	Fifteen percent (15%)
37-A	Services provided or rendered by Accountants, Auditors and tax consultants	Five percent (5%) without input adjustment

38.	Event management, exhibition services, services by event photographers, videographer and other persons related to such events.	Fifteen percent (15%)
39.	Public bonded warehouses.	Fifteen percent (15%)
40.	Container Terminal Services.	Fifteen percent (15%)
41.	Copy Right Services	Fifteen percent (15%)
42.	Cosmetic & Plastic Surgery Services	Fifteen percent (15%)
43.	Sale of Space for Advertisement Services	Fifteen percent (15%)
44.	Video Tape & Production Services	Fifteen percent (15%)
45.	Sound Record Services	Fifteen percent (15%)
46.	TV, Radio & Production, house Services	Fifteen percent (15%)
47.	Services provided by clubs	Fifteen percent (15%)
48.	Broadcasting services	Fifteen percent (15%)
49.	Electric power transmission or distribution services.	Fifteen percent (15%)
50.	Cable TV operators	Ten percent (10%) without any input adjustment
51.	Health care centre, gym, swimming pools or physical fitness centre, body massage centers, pedicure centers etc	Fifteen percent (15%)
52.	Maintenance or cleaning services	Fifteen percent (15%)
53.	Service provided or rendered by fashion designer	Fifteen percent (15%)
54.	Service provided or rendered by call centres	Fifteen percent (15%)
55.	Service provided or rendered by persons engaged in inter city transportation or carriage of goods by road or through pipeline or conduit	Fifteen percent (15%)
56.	Medical Practitioners and Consultants	Fifteen percent (15%)
57.	Services provided by laboratories, scientific laboratories, mechanical laboratories, chemical laboratories, electrical or electronics laboratories, pathological laboratories, medical diagnostic laboratories including X-rays, CT Scan, M.R. Imaging, ultrasound, echo etc or other such laboratories.	Fifteen percent (15%)
58.	Facilities for travel by road.	Fifteen percent (15%)
59.	Cargo services by road.	Fifteen percent (15%)
60.	Visa processing services including advisory or consultancy services for foreign education or migration.	Fifteen percent (15%)
61.	Valuation services including competency and eligibility testing services	Fifteen percent (15%)
62.	Services provided by messes and Hostels	Fifteen percent (15%)
63.	Services provided for inland carriage of goods including i. Carriage of goods by air ii. Carriage of goods by train	Fifteen percent (15%)

	iii. Others	
64.	Travel agents	Fifteen percent (15%)
65.	Service provided in matters of hire	Fifteen percent (15%)
66.	Services provided in respect of advances and loans	Fifteen percent (15%)
67.	Credit rating agency	Fifteen percent (15%)
68.	Under writers	Fifteen percent (15%)
69.	Indenters	Fifteen percent (15%)
70.	Commission agents	Fifteen percent (15%)
71.	Packers and movers	Fifteen percent (15%)
72.	Service provided by a foreign exchange dealer or exchange company or money changer	Fifteen percent (15%)
73.	Prize bond dealers	Fifteen percent (15%)
74.	Surveyors	Fifteen percent (15%)
75.	Outdoor photographer	Fifteen percent (15%)
76.	Art painter	Fifteen percent (15%)
77.	Auctioneers	Fifteen percent (15%)
78.	Technical testing and analysis service	Fifteen percent (15%)
79.	Workshop for electric and electronic equipments or appliances including computer hardware	Fifteen percent (15%)
80.	Dredging or desilting services	Fifteen percent (15%)
81.	Data processing and provision of information, services of engineers, handling and storage of goods	Fifteen percent (15%)
82.	Intellectual property services	Fifteen percent (15%)
83.	Packaging services	Fifteen percent (15%)
84.	HR consultant	Fifteen percent (15%)
85.	Training services	Fifteen percent (15%)
86.	Quality control services (ISO certification authority)	Fifteen percent (15%)
87.	Amusement parks	Fifteen percent (15%)
88.	Entertainment services	Fifteen percent (15%)
89.	Purchase or sale of movable or immovable goods or property	Fifteen percent (15%)
90.	Dealers of second hand goods other than automobiles	Fifteen percent (15%)
91.	Ride hailing services	Fifteen percent (15%)