

Professional Development Program 2016

WITHHOLDING SALES TAX & SERVICE TAX

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SERVICE TAX LAWS

- ☐ Sindh Sales Tax Law
- ☐ Punjab Sales Tax Law
- ☐ Balochistan Sales Tax on Services Act, 2015
- ☐ Islamabad Capital Territory (Tax on Services) Ordinance, 2001 & Notifications
- ☐ Khyber Pakhtunkhwa Finance Act, 2013 & Notification
- ☐ Federal Excise Act, 2005

SINDH SALES TAX LAW

- ☐ Sindh Sales Tax on Services Act, 2011
- ☐ Sindh Sales Tax on Services Rules, 2011
- ☐ Sindh Sales Tax Special Procedure (Withholding) Rules, 2014
- ☐ Notifications
- ☐ Circulars

PUNJAB SALES TAX LAW

- ☐ Punjab Sales Tax on Services Act, 2012
- ☐ Punjab Sales Tax on Service (Registration and De-Registration) Rules, 2012
- ☐ Punjab Sales Tax on Service (Filing of Returns) Rules, 2012
- ☐ Punjab Sales Tax on Service (Adjustment of Tax) Rules, 2012
- ☐ Punjab Sales Tax on Service (Specific Provisions) Rules, 2012
- ☐ Punjab Sales Tax on Service (Computerized System) Rules, 2012
- ☐ Punjab Sales Tax on Service (Authorized Representative) Rules, 2012
- ☐ Punjab Sales Tax on Service (Audit) Rules, 2012

- ☐ Punjab Sales Tax on Service (Audit) Rules, 2012
- ☐ Punjab Sales Tax on Service (Adjudication and Appeals) Rules, 2012
- ☐ Punjab Sales Tax on Service (Alternative Dispute Resolution) Rules, 2012
- ☐ Punjab Sales Tax on Service (Recovery) Rules, 2012
- ☐ Punjab Sales Tax on Service (Definitions) Rules, 2012
- ☐ Punjab Sales Tax on Service (Enforcement) Rules, 2014
- ☐ Punjab Restaurant Invoicing Monitoring System Rules, 2015
- ☐ Punjab Sales Tax on Service (Withholding) Rules, 2015
- ☐ Notifications
- ☐ Circulars

Service Tax Laws - Effective Dates

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Service Tax Laws	Effective Date
Sindh Sales Tax on Services Act, 2011	July 2011
Punjab Sales Tax on Services Act, 2012	July 2012
Balochistan Sales Tax on Services Act, 2015	July 2015
Islamabad Capital Territory (Tax on Services) Ordinance, 2001	August 2001
Khyber Pakhtunkhwa Finance Act, 2013	July 2013

Service Tax Laws - Enforcement Authority

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Service Tax Laws	Enforcement Authority
Sindh Sales Tax on Services Act, 2011	Sindh Revenue Board [SRB]
Punjab Sales Tax on Services Act, 2012	Punjab Revenue Authority [PRA]
Balochistan Sales Tax on Services Act, 2015	Balochistan Revenue Authority [PRA]
Islamabad Capital Territory (Tax on Services) Ordinance, 2001	Federal Board of Revenue [FBR]
Khyber Pakhtunkhwa Finance Act, 2013	Khyber Pakhtunkhwa Revenue Authority [KPRA]

Service Tax Laws - Applicable Rates

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Service Tax Laws	Applicable Rates
Sindh Sales Tax on Services Act, 2011	19, 13, 10, 8, Fixed Rates
Punjab Sales Tax on Services Act, 2012	19.5, 16, 10, 5, 2, Fixed Rates
Balochistan Sales Tax on Services Act, 2015	19.5, 15, Fixed Rates
Islamabad Capital Territory (Tax on Services) Ordinance, 2001	16, 5, Fixed Rates
Khyber Pakhtunkhwa Finance Act, 2013	19.5, 15, 10, Fixed Rates

SINDH SALES TAX ON SERVICES ACT, 2011

IMPORTANT PROVISIONS

Sindh Sales Tax on Services Act, 2011 - Important Provisions

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Section	Description
2	Definitions
3	Taxable Services
4	Economic Activity
5	Value of a Taxable Services
9	Person liable to pay tax
10	Exemptions
13	Special Procedure and tax withholding provisions
15	Adjustment

Sindh Sales Tax on Services Act, 2011 - Important Provisions

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Section	Description
15A	Input tax credit not allowed
17	Time, manner and mode of payment
23	Assessment of Tax
24	Registration
24A	Voluntary Registration
24B	Compulsory Registration
26	Records
27	Retention and production of records and documents

Sindh Sales Tax on Services Act, 2011 - Important Provisions

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Section	Description
28	Audit Proceedings
30	Return
43	Offences and penalties
44	Default Surcharge
47	Recovery of tax not levied or short-levied
57	Appeals
61	Appeal to the Appellant Tribunal
66	Recovery of arrears of tax
81	Condonation of time-limit

DEFINITIONS

Sindh Sales Tax on Services Act, 2011 – Definitions - Service Related

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Accountant	Automated Teller Machine
Advertisement	Automated Teller Machine Operations, Maintenance, and Management
Advertising Agent	Beauty Palour or Beauty Clinic
Airport Ground Service Provider & Airport Service Provider	Business Support Service
Aircraft Operator	Cable TV Operator
Airport Operator	Call Centre
Architect	Car or Automobile Dealer
Auctioneer	Car or Automobile Washing or Similar Service Station
Authorized Service Station	Caterer

Sindh Sales Tax on Services Act, 2011 – Definitions - Service Related

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Club	Erection, Commissioning and Installation Services
Commission Agent	Event Management Services
Commodity Broker	Exhibition Service
Cosmetic and Plastic Surgery	Fashion Designer
Courier Services	Foreign Exchange Dealer
Credit Rating Agency	Franchise
Customs Agent	Freight Forwarding Agent
Debt Collection Services and other debt Recovery Services	Fumigation Services
Dredging or desilting	Fund and Asset Management Services

Sindh Sales Tax on Services Act, 2011 – Definitions - Service Related

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Futures Brokers	Laundries and Dry Cleaners
Healthcare center, gyms or physical fitness center, etc.	Legal Practitioners and Consultants
Hotel	Maintenance or Cleaning Services
Indenter	Management Consultant
Insurance	Market Research Agency
Intellectual Property Service	Marriage Hall and Lawn
Intellectual Property Right	Port Operator
Interior Decorator	Production House
Labour and Manpower Supply Services	Programme Producer

Sindh Sales Tax on Services Act, 2011 – Definitions - Service Related Definitions

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Programme	Reinsurance
Property Dealer	Rent-a-car and automobile rental service
Public Bonded Warehouse	Renting of immovable Property Services
Public Relations Services	Renting of Immovable Property
Ready mix concrete	Restaurant
Ready Mix Concrete Services	Security Agency
Real Estate	Securities
Recruiting Agent	Share Transfer Agent
Registrar to an issue	Shipping Agent

Sindh Sales Tax on Services Act, 2011 – Definitions - Service Related

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Ship Chandler	Technical Testing and Analysis
Ship Management Services	Telecommunication Service
Sponsorship	Terminal Operator
Stevedore	Tour Operator
Stockbroker	Transportation or carriage of goods
Surveyor	Travel Agent
Tax Consultant	Underwriter
Technical, Scientific and Engineering Consultants	
Technical Inspection and Certification Services	

Sindh Sales Tax on Services Act, 2011 – Definitions - Provision Related

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Agent	Commissioner (Appeals)
Appellate Tribunal	Value of Taxable Services
Arrears	Company
Assistant Commissioner	Computerized System
Associates	Default Surcharge
Association of persons	Defaulter
Board	Deputy Commissioner
Business Bank Account	Document
Commissioner	Due date

Sindh Sales Tax on Services Act, 2011 – Definitions - Provision Related

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Economic Activity	Inter bank rate
E-Intermediary	Officer of the SRB
Exempt Service	Notification in the official Gazette
FBR	Open market price
Financial year	Output tax
firm	Person
goods	Place of business of Sindh
Government	Prescribed
Input tax	PRAL

Sindh Sales Tax on Services Act, 2011 – Definitions - Provision Related

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Provision of service or providing of service	Similar service
Registration number	Special Audit
Registered person	Special Judge
Resident	Statement
Return	Tax
Rules	Tax Fraction
Schedule	Tax Fraud
Service or Services	Tax Period
Short-paid	Taxable Service

Sections 3 & 9

- ❑ Service listed in Second Schedule provided by Registered Person in the course of Economic Activity from his registered office or place of business in Sindh. In this case, liability to pay tax on the registered person providing the service
- ❑ Service listed in Second Schedule provided to Resident person by Non-Resident Persons In the course of Economic Activity. Liability to pay tax on the person receiving the service.
- ❑ Board, by notification, specify the services or class of services in respect of which the liability to pay tax shall be on the person providing the taxable services or the person receiving the taxable services or any other person. For this purposes, SRB issued Sindh Sales Tax Special Procedure (Withholding) Rules, 2014.

Economic Activity - Section 4

Any activity carried on by a person that involves or is intended to involve the provision of service to another person and includes:

- ☐ An activity carried on in form of business whether or not the activity is undertaken for profit
- ☐ Supply of moveable property by way of lease, license or similar arrangement
- ☐ One-off adventure or concern

Not include:

- ☐ Employee providing services to employer
- ☐ A private recreational pursuit or hobby of individual

Value of Taxable Service - Section 5

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Consideration in money including all taxes and duties receive from recipient of the service except Sindh Sales Tax.

Other issues:

- ☐ Party in money or partly in kind
- ☐ No consideration
- ☐ Trade Discount – Two Conditions

Input tax not allowed - Section 15A

- ☐ Services where sales tax has not been deposited to Respective Provincial Authorities
- ☐ Sales tax on goods & services procured or received exceeding the period of six month prior to date of commencement of provision of taxable services; For example capital expenditure of telecom and transport etc.
- ☐ Input tax on goods and services in excess of 13% *ad valorem*;
- ☐ Input tax on telecommunication services in excess of 19%

Input tax not allowed - Rules 22 & 22A

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- ☐ The input tax claimed on goods used , consumed, or utilized for providing services exceeds 20% of output tax, the registered person is require to file scanned documents with return.
- ☐ Input tax adjustment is allowed on invoice bearing name and registration number
- ☐ Registered person can claim input tax in the relevant tax period and four succeeding tax period
- ☐ Apportionment of Input Tax Adjustment between non-taxable, exempt, reduced rate and taxable services.
- ☐ Payment through banking channel is required to be made within 180 days except telecommunication, electricity and gas.

Time, manner, and mode of payment

Section 17

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Taxable service is considered as provided, whichever is earlier:

- ☐ Provided to Recipient
- ☐ An Invoice is sent
- ☐ Consideration received

- ❑ Officer of SRB 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 on the basis certain information.
- ❑ Such officer can make assessment of the sales tax actually payable by that person and shall impose a penalty and charge default surcharge.
- ❑ Officer of SRB can make an assessment order, to the best of this judgment, determining the minimum tax liability of the registered person for the tax period specified in the notice where a person fails to file return for a tax period by due date or where the registered person fails to furnish any information.

- ☐ A notice to show cause is given to the person in default within eight years.
- ☐ Any order under Section 23(1) or 23(1A) is required to be made within 120 days of issuance of the show cause notice or extended period. Such extended period will in no case exceed 60 days.
- ☐ In computation of the aforesaid period, adjournment on account of a stay order, proceedings of ADR, and time taken by the person will be excluded.
- ☐ Order passed under Section 23(1) or 23(1A) are subject to further amendment.

❑ Registration as per law

- Person is required to be registered who is:
 - Resident
 - Providing any services listed in the Second Schedule
 - Fulfilling any other criteria mentioned by SRB.

- Deemed Registered Person

A person who receives a service, which is a taxable service by virtue of Section 3(2) and is not registered for the tax period in which such person:

- Receive the service
 - An invoice is issued
 - Consideration is paid, whichever is earlier
- SRB will publish a list of registered person on web site

☐ Voluntary Registration

A person who carries on an economic activity but is not required to be registered can apply for voluntary registration at any time.

☐ Compulsory Registration

SRB officer can register the person through order in writing after providing an opportunity of being heard by issuing a notice.

- ❑ A registered person is required to maintain and keep records of taxable services and exempt services at his business premises or registered office in English, Urdu, and Sindhi.
- ❑ Registered person, whose accounts are subject to audit under the Companies Ordinance, 1984 or under any other law for the time being in force is required to submit a printed copy of annual audited accounts to the Assistant Commissioner within 60 days from the date of audit report.
- ❑ A person is required to retain the records for a period of 10 years after the end of the tax period or till final decision in any proceedings, if any.

Penalty Waiver - Section 28

If a registered person wishes to deposit the amount of tax short paid or amount of tax evaded:

Before receipt of notice of audit	No Penalty will be imposed
Before receipt of show cause notice and during the audit	20% of the Penalty will be imposed
After receipt of show cause notice and before order	50% of the Penalty will be imposed

Conditions:

- File Revised Return
- Deposit tax involved (principal amount)
- Default Surcharge

- ❑ Every registered person is required to furnish electronic return within due date i.e. 18th of the following tax period subject to certain exception.
- ❑ Depositing the tax due and paying it by 15th of the following tax period.
- ❑ A registered person can file a revised return within 120 days of the filing a return to correct any omission or wrong declaration and depositing any amount of tax short paid.

Penalties - Section 43

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Offence	Penalty
Fails to make an application of registration before providing taxable services	10,000 or 5% of the tax, whichever is higher In case of non-compliance of compulsory registration notice or an order, the minimum penalty shall be Rs.100,000.
Fails to intimate any change in application of registration within 15 days from date of such change	Rs.10,000 to 100,000
Fails to furnish return within due date	Rs.10,000 or fraction thereof In case when a return is filed within 10 days, a penalty of Rs.300 each day.

Penalties - Section 43

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Offence	Penalty
Fails to deposit sales tax within due date	Rs.10,000 or fraction thereof or 5% of tax payable (if default is more than 3 days) Whichever is higher.
Repeats an offence for which a penalty is provided under this Act.	Twice the amount of penalty. Note: SRB Tribunal Case Law
Fails to fulfill any of the conditions, limitations or restrictions prescribed in a notification.	Rs.10,000 or 5% of tax payable Whichever is higher.
Fails to provide any information required under Section 52	Rs. 100,000

Default Surcharge - Section 44

- ❑ If a registered person does not pay the tax due, such person will liable to pay default surcharge @ Inter Bank Rate plus 3 % per annum of tax amount in addition to penalty
- ❑ If a registered person has committed tax fraud, such person will liable to pay default surcharge @ 2 % per month of tax amount in addition to penalty.
- ❑ The period of default will be reckoned
 - from the day following the due date prescribed for the tax period
 - To the day preceding the date on which the tax due is actually paid

Section 47

- ❑ The person liable to pay any amount of tax or charge due to inadvertence, error or miscalculation may be serviced show cause notice within 8 years.
- ❑ Due to collusion, deliberate attempt, mis-statement, fraud, forgery, false or fake document, the person may be serviced show cause notice within 8 years for recovery of tax not paid or tax refunded.
- ❑ Any person who is required to withhold tax
 - fails to withhold
 - fails to deposit withheld amount of tax

Obligation to produce documents and provide information - Section 52

Any person who is required to maintain any record under this Act or any other law may on demand through notice in writing:

- ☐ Produce such records
- ☐ Allow to take extracts of such records
- ☐ Appear before SRB officer

Condonation of time-limit - Section 81

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An application for condonation of time-limit specified under the Act can be submitted with Commissioner or Board.

Intercity Transportation or Carriage of Goods

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- ☐ Taxable in all four Provinces
- ☐ Abeyance on levy & collection of sales tax on transport services has now only restricted to transport of Oil through oil tankers. Both Corporate and Non-Corporate transport service are now taxable.

Province	Effective date for corporate transporter	Effective date for non-corporate transporter
SINDH	01 January 2016	01 March 2016
PUNJAB	01 July 2015	01 April 2016
KPK	04 February 2016	04 February 2016
BALUCHISTAN	01 July 2015	01 July 2015

- ❑ Through salient feature attached with the Finance Bill 2016, the Government of Sindh announced that after the Budget 2016, necessary legislation for negative list system is going to be initiated.
- ❑ The Government of Sindh is planning to introduce this new concept of sales taxation w.e.f 01 December 2016.
- ❑ With the introduction of negative list regime, all services rendered or initiated in the Province of Sindh will become liable to sales tax, unless specifically exempted. Accordingly, it is likely that 1st and 2nd Schedules of SSTSA will cease to exist in the statute. Other related amendments / modifications in the law would also be made to align the law with the proposed tax framework.

SST on Reduced Rate Services

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The reduced rate of Sindh sales tax @ 8% on the following services:

Tariff Heading	Description	Facility to Opt for 13% Tax
9832.0000	Services provided by programme producers / production houses	x
9812.2000	Legal practitioners and consultants	x
9815.3000	Accountants and auditors	x
9815.9000	Tax consultants	x
9824.0000	Construction services	x
9833.0000	Corporate Law Consultants	x
9836.0000	Inter-city transportation, carriage of goods by road, pipeline or conduit	✓
9806.3000	Renting of immovable property services	x
9837.0000	Ready mix concrete services	✓

Exemption from SST

The following services having threshold of annual turnover upto to Rs 4 million are exempted from Sindh Sales Tax, subject to certain conditions:

Tariff Heading	Description
9801.2000	Restaurants and caterers services
9810.0000	Beauty Parlors / Clinics and Slimming Clinics
9811.0000	Laundries and Dry Cleaners
9820.3000	Workshops for electric or electronic equipment or appliances
9820.4000	Car or Automobile Washing stations
9814.2000	Contractor of Building

Contractual Execution of Work

Previously, services of contractual execution of work or furnishing of supplies were exempt from sales tax where the total value of work or supplies did not exceed Rs. 50 million in financial year with the condition that services component in total value of work or supplies also did not exceed Rs. 10 million.

Now, the aforesaid limit of Rs. 50 million has been significantly reduced to annual turnover of Rs. 4 million, without any classification of value of work or supplies in values of goods and services.

Contractual Execution of Work – General Entry

Sindh Revenue Board had issued a ruling and interpreted that if a service is not mentioned in either First Schedule or Second Schedule of SSTSA, it would not be considered as exempt, rather taxable under tariff heading 9809.0000.

Can SRB include the value of goods consumed in rendering of contractual execution of work services ?

SRBAT's judgment on Tariff Heading 9809.0000

WITHHOLDING OF SALES TAX

Sales Tax Special Procedure (Withholding) Rules, 2007 [FST Withholding Rules]

Withholding Agents	All Taxable Goods except advertisement services			Advertisement	
	Other Registered Person	Registered Distributors / Wholesaler / Dealers	Un-Registered Person	Registered Person	Un-Registered Person
Federal and Provincial Departments	20% of amount of sales tax mentioned on the invoice	10% of amount of sales tax mentioned on the invoice	At applicable rate [Note]	At applicable rate [Note 2]	At applicable rate [Note 2]
Autonomous Bodies	20% of amount of sales tax mentioned on the invoice	10% of amount of sales tax mentioned on the invoice	At applicable rate [Note]	At applicable rate [Note 2]	At applicable rate [Note 2]
Public Sector Organizations	20% of amount of sales tax mentioned on the invoice	10% of amount of sales tax mentioned on the invoice	At applicable rate [Note]	At applicable rate [Note 2]	At applicable rate [Note 2]
Companies which are registered for sales tax, federal excise duty or income tax	20% of amount of sales tax mentioned on the invoice	10% of amount of sales tax mentioned on the invoice	1 % of the value of supplies. [Note]	Not Applicable	Not Applicable
Recipients of service of advertisement, who are registered for sales tax	Not Applicable	Not Applicable	Not Applicable	amount of sales tax mentioned on the invoice	At applicable rate [Note]
Persons registered as exporters	20% of amount of sales tax mentioned on the invoice	10% of amount of sales tax mentioned on the invoice.	1 % of the value of supplies. [Note]	Not Applicable	Not Applicable

Note: For the purpose withholding of ST, value is required to be worked out on the basis of gross value of taxable services under tax fraction formula

Note 2: Rules does not explicitly specify.

Exclusions

- Electrical Energy
- Natural Gas
- Petroleum products as supplied by petroleum production and exploration companies, oil refineries, OMC, dealers of motor spirit and HSD
- Vegetable Ghee and Cooling oil
- Telecommunication Services
- Goods covered under 3rd Schedule
- Supplies made by Commercial Importer who aid minimum value addition tax

Category of Withholding Agent	Manner of Deposting ST
1. Withholding agents, except government departments, autonomous bodies, and public sector organization	By 15th date in the month of following tax period in which purchases is made.
2. For other cases:	By 15th date in the month of following tax period in which the payment is made

Sindh Sales Tax Special Procedure (Withholding) Rules, 2014 [SST Withholding Rules]

Withholding Agents	All Taxable Services, except rent, certain transport [Note], advertisement, auctioning services		Specified services such as Rent, transport [Note] , auctioning services received from		Advertisement	
	Registered Person	Un Registered Person	Registered Person	Un-Registered Person	Registered Person	Un-Registered Person
Offices and departments of Federal Government, Provincial Governments, and Local or District Governments	1 / 5th or 20 % of SST amount as mentioned on the invoice	At applicable rate [Note]	Whole amount of SST mentioned on the invoice	At applicable rate [Note]	Whole amount of SST mentioned on the invoice	At applicable rate [Note]
Autonomous Bodies	1 / 5th or 20 % of SST amount as mentioned on the invoice	At applicable rate [Note]	Whole amount of SST mentioned on the invoice	At applicable rate [Note]	Whole amount of SST mentioned on the invoice	At applicable rate [Note]
Public Sector Organizations, including public corporations, state-owned enterprises and regulatory bodies and authorities						
Organizations which are funded, full or partially, out of the budget grants of the federal or provincial governments						
Companies, as defined in clause (28) of the Section 2 of the Act	1 / 5th or 20 % of SST amount as mentioned on the invoice	At applicable rate [Note]	Whole amount of SST mentioned on the invoice	At applicable rate [Note]	Whole amount of SST mentioned on the invoice	At applicable rate [Note]
FBR Registered or SRB Registered persons having NTN, registration number	1 / 5th or 20 % of SST amount as mentioned on the	Not Applicable	Whole amount of SST mentioned on the invoice	At applicable rate [Note]	Whole amount of SST mentioned on the invoice	At applicable rate [Note]
Advertising agents who issue release orders or book advertisement space	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Whole amount of SST mentioned on the invoice, if SST is not withhold or deposited by advertiser	At applicable rate [Note], if SST is not withhold or deposited by advertiser
SRB Registered person receiving taxable services from unregistered person	Not Applicable	At applicable rate [Note]	Not Applicable	At applicable rate [Note]	Not Applicable	At applicable rate [Note]

Note: For the purpose withholding of SST, value is required to be worked out on the basis of gross value of taxable services under tax fraction formula

Note: Transport Services (other than through pipeline or conduit or through specialized car carriers or through the fleet of logistic companies owning not less than 25 goods transport vehicles) are subject to withholding applicable rate.

Category of Withholding Agent	Manner of Depositing SST
1. Withholding Agent who is registered with SRB for the purposes rendering services:	By 15th date in the month of following tax period in which, latest of: (a) claims input tax with SRB (b) make payment (c) within four months of invoice date
2. For other cases:	By 15th date in the month of following tax period in which, latest of: (b) make payment (c) second following month

Exclusions:

- Telecommunication
- Banking Companies
- Financial Institution
- Insurance (except Re-Insurance)
- port operator
- airport operator
- terminal operator
- airport ground services

ILLUSTRATION**Computation of sales tax withholding on purchases from un-registered persons
Sales Tax Act, 1990**

Value of Supplies as mentioned on the invoices	100,000
Tax Fraction $[\text{Value} \times \text{ST Rate [applicable rate]} / 100 + \text{ST Rate [applicable rate]}]$	14,530
Value of gross value of supplies for the purpose of deducting sales tax	85,470
Sales Tax Withholding from unregistered person	855

**Computation of sales tax withholding on purchases from un-registered persons
Sindh Sales Tax on Services Act, 2011**

Value of Supplies as mentioned on the invoices	100,000
Sales Tax Withholding from unregistered person	
Tax Fraction $[\text{Value} \times \text{ST Rate [applicable rate]} / 100 + \text{ST Rate [applicable rate]}]$	11,504

Punjab Sales Tax on Services (Withholding) Rules, 2015 [PST Withholding Rules]

Withholding Agents	All Taxable Services, except advertisement			Advertisement provided by a person based in Pakistan or abroad	
	Corporate Registered Person active on	Other Registered Person active on PRA portal	Un-Registered Person	Registered Person	Un-Registered Person
Federal Government, Provincial Governments, a Local Governments, a department or office under the Government, a public sector or programme governed thereunder	No withholding	Whole amount of PST mentioned on the invoice.	At applicable rate [Note]	Whole amount of PST mentioned on the invoice	At applicable rate [Note]
Autonomous Body, special institution, public sector organization including public corporation, Government-owned enterprise, regulatory or statutory body or authority	No withholding	Whole amount of PST mentioned on the invoice.	At applicable rate [Note]	Whole amount of PST mentioned on the invoice	At applicable rate [Note]
Organization which is funded, fully or partially, out of the budget grants of the federal or the Government	No withholding	Whole amount of PST mentioned on the invoice.	At applicable rate [Note]	Whole amount of PST mentioned on the invoice	At applicable rate [Note]
Recipient of services of an advertisement who is registered: (a) for the sales tax on goods with Federal Government (b) for the sales tax on services in the	Not applicable	Not applicable	Not applicable	Whole amount of PST mentioned on the invoice	At applicable rate [Note]
a Company which is resident of has a place of business in the Punjab	No withholding	Whole amount of PST mentioned on the invoice.	At applicable rate [Note]	Whole amount of PST mentioned on the invoice	At applicable rate [Note]
registered persons receiving taxable services from other than registered persons; and	No withholding	Whole amount of PST mentioned on the invoice.	At applicable rate [Note]	Whole amount of PST mentioned on the invoice	At applicable rate [Note]
accounting office responsible for making payment against invoice or bills for the taxable services received by an office or department of the Government, Federal Government, Provincial Governments or local governments	No withholding	Whole amount of PST mentioned on the invoice.	At applicable rate [Note]	Whole amount of PST mentioned on the invoice	At applicable rate [Note]

Note: For the purpose withholding of PST, value is required to be worked out on the basis of gross value of taxable services

Category of Withholding Agent	Manner of Deposting withheld PST
1. Withholding Agent who is registered with PRA for the purposes rendering services:	By 15th date in the month of following tax period in which (a) claims input tax with PRA(b) make payment (c) within four months of invoice date
2. Withholding Agent who is not registered with PRA for the purposes rendering services:	By 15th date in the month of following tax period in which (a) claims input tax with FBR(b) make payment (c) within four months of invoice date
3. For other cases:	by 15th day of the following month

Exclusion

Telecommunication Services,
Banking companies
Courier and
Insurance

Khyber Pakhtunkhwa Sales Tax on Services Special Procedure (Withholding) Regulation, 2015

Withholding Agents	All Taxable Services, except advertisement		Advertisement provided by a person based in Pakistan or abroad	
	Registered Person	Un-Registered Person	Registered Person	Un-Registered Person
Federal and Provincial Government, including Local and district governments, departments or offices	20% of amount of KPST mentioned on the invoice	At applicable rate [Note]	Whole amount of KPST mentioned on the invoice	At applicable rate [Note]
Autonomous Body, special institution, public sector projects and programs	20% of amount of KPST mentioned on the invoice	At applicable rate [Note]	Whole amount of KPST mentioned on the invoice	At applicable rate [Note]
Organizations, projects which are funded, fully or partially, out of the budget grants of the federal or the provincial Government	20% of amount of KPST mentioned on the invoice	At applicable rate [Note]	Whole amount of KPST mentioned on the invoice	At applicable rate [Note]
a Company which is resident of has a place of business in the Punjab	20% of amount of KPST mentioned on the invoice	At applicable rate [Note]	Whole amount of KPST mentioned on the invoice	At applicable rate [Note]
Recipient of services of an advertisement who is registered : (a) for the sales tax on goods with Federal Government (b) for the sales tax on services in the KPRA	Not Applicable	Not Applicable	Whole amount of KPST mentioned on the invoice	At applicable rate [Note]
registered persons receiving taxable services from other than registered persons;	Not Applicable	At applicable rate [Note]	Not Applicable	At applicable rate [Note]

Note: For the purpose withholding of KPST, value is required to be worked out on the basis of gross value of taxable services

Category of Withholding Agent	Manner of Depositing withheld PST
1. Withholding Agent who is registered with KPRA for the purposes rendering services:	By 15th date in the month of following tax period in which (a) claims input tax with KPRA(b) make payment (c) within four months of invoice date
2. Withholding Agent who is not registered with KPRA for the purposes rendering services:	By 15th date in the month of following tax period in which (a) claims input tax with FBR(b) make payment (c) within four months of invoice date
3. For other cases:	By 15th date in the month of following tax period in which, latest of: (a) make payment (b) following month

Comparison of Input tax Inadmissibility

Comparative Chart for Disallowance of Input Tax

Description	PST	SST
the goods or services used or to be used for any purpose other than for taxable supplies made or to be made by him	✓	✓
- food, beverage, garments, fabrics, etcetera and consumption on entertainment	✓	✓
- gift, and give aways	✓	✓
- supply of electricity and gas to residential colonies	NA	✓
- crockery, cultery, utensils, etc excluding those directly used in taxable activity.	NA	✓
further tax, extra tax and value addition tax levied under the Sales Tax Act, 1990, and the rules or notifications issued thereunder;	✓	✓
sales tax has not been deposited in the Government treasury by the respective supplier	✓	✓
goods and services received against false, fake, forged, flying, untrue, unreal or unrelated invoices or against purchases from the persons black listed or suspended by the Authority or by the Federal Board of Revenue or by any other Provincial authority	✓	✓
goods and services not related to the taxable supplies made by the registered person	✓	NA
goods and services acquired for personal or non-business consumption	✓	✓

Comparative Chart for Disallowance of Input Tax

Description	PST	SST
goods used in, or permanently attached to, immovable property, such as building and construction materials, paints, electrical and sanitary fittings, pipes, wires and cables, but excluding pre-fabricated buildings and] such goods acquired for sale or re-sale or for <u>direct use in the production or manufacture of taxable goods</u>	✓	✓
vehicles falling in Chapter 87 of the First Schedule to the Customs Act, 1969 (IV of 1969), parts of such vehicles, electrical and gas appliances, furniture furnishings, office equipment (excluding electronic cash registers), but excluding such goods acquired for sale or re-sale	✓ [only vehicle]	✓*
services in respect of which input tax adjustment is barred under the respective sales tax law	✓	✓
from the date to be notified by the Board, such goods and services which, at the time of filing of return by the buyer, have not been declared by the supplier in his return	✓	NA
<u>Banking Channel</u> payment of the tax amount for a transaction exceeding value of fifty thousand rupees, shall be made by a crossed cheque drawn on a bank or by crossed bank draft or crossed pay order or any other crossed banking instrument showing transfer of the amount of the sales tax invoice in favour of the service provider from the business bank account of the service recipient.	✓	✓

* Except direct use in economic activity

Comparative Chart for Disallowance of Input Tax

Description	PST	SST
The service recipient shall not be entitled to claim input tax credit, adjustment or deduction, or refund, repayment or zero-rating of tax under this Act if payment for the amount is made otherwise than in the manner prescribed in subsection (1), provided that payment in case of a transaction on credit is transferred within <u>one hundred and eighty days of issuance of the tax invoice.</u>	✓	✓
capital goods (plant, machinery, equipment and others) not exclusively useable or used in providing taxable services	✓	✓
goods and services already in use on which the tax is not paid, or, where paid, the input adjustment has been taken before the commencement of the Act or where the input related goods and services were purchased or acquired before such commencement	✓	✓
utility bills not in the name of registered person with reference to his registered premises unless evidence of consumption is produced in the matter of such claims	✓	✓
goods and services liable to a tax rate lesser than standard per cent of the charges or to a specific rate of tax not based on value when used for providing or rendering any service	✓	✓
goods and services used or consumed in a service liable to a rate of tax lesser than the standard per cent of the charges or to a specific rate of tax not based on value	✓	✓
sales tax paid to the Federal Government or any other Provincial Government for supply of goods or provision of services, if the sales tax law of the Federation or the Province concerned does not allow adjustment of tax paid under this Act	✓	NA
no input tax credit shall be allowed to the persons who paid fixed tax under any provisions of this Act or under the respective federal or provincial sales tax law	✓	NA
the amount of sales tax paid on telecommunication services in excess of 19 % or on other goods and services in excess of 13%	NA	✓

Comparison of Sales Tax Rates on Services

Comparison of Sales Tax Rates on Services

NOTES

- N1 No Input Tax Adjustment for both service provider and recipient
- N2 Exemption subject to certain conditions / Certain services are not taxable
- * May be covered in general entry

S.No.	Tariff Headings	Description of Taxable Services	Sales Tax Rates				
			SST	ICT	KPST	BST	PST
1	98.12	Telecommunication services	19 / [N2]	NA	19.5	19.5	19.5 [N2]
2	98.01	Services provided or rendered by hotels, motels, guest houses, restaurants, marriage halls, lawns, clubs and caterers.	13 [N2]	16	15	15	16
3	98.02	Advertisement	13 [N2]	16 [N2]	15	15	16 [N2]
4		Advertisement (including classified ads) in newspapers, magazines, journals and periodicals	N2	NA	5 [N1]	15	5 [N1]
5	9805.1000	Shipping agents	13	NA	15	15	16
6	9805.2000	Stevedores	13	16	15	15	16
7	9805.2100	Ship management service	13	NA	15	15	NA
8	9805.3000	Freight forwarding agents	Rs.500 per BL [N1]	1000 per BL	15	15	1000 per BL
9	9805.4000	Customs Agents	13	16	15	15	16
10	9805.5000	Travel agents	10 [N1]	5 [N1] / [N2]	NA	NA	5 [N2] / [N1]
11	9805.5100	Tour operators	10 [N1] / [N2]	5 [N1] / [N2]	15 [N2]	15	5 [N2] / [N1]
12	9805.6000	Recruiting agents	13	16	15	15	16
13	9805.7000	Advertising agents	13	16	15	15	16
14	9805.8000	Ship chandlers	13	16	15	15	16
15	9805.9000	Share transfer agents	13	16	15	15	16
16	9805.9100	Sponsorship services	13	NA	15	15	16
17	9805.9200	Business support services	13	16	10 [N1]	15	16
18	9806.1000	Services relating to Purchase or sale or hire of immovable property	10 [N1]	NA	NA	15	NA

Comparison of Sales Tax Rates on Services

NOTES

- N1 No Input Tax Adjustment for both service provider and recipient
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S.No.	Tariff Headings	Description of Taxable Services	Sales Tax Rates				
			SST	ICT	KPST	BST	PST
19	9806.2000	Property dealers	10 [N1]	5 [N1]	15	15	16
20	9806.3000	Renting of immovable property services	8 [N1] / [N2]	NA	NA	NA	NA
21	9806.4000	Cars or automobile dealers	10 [N1]	5 [N1]	15	15	16
22	9807.0000	Services provided or rendered by property developers or promoters for (a) development of purchased or leased land for conversion into residential or commercial plots. (b) construction of residential or commercial units.	(a) Rs.100 / SY (b) Rs.50 / SY [N1]	(a) Rs.100 / SY (b) Rs.50 / SY [N1]	(a) Rs.100 / SY (b) Rs.50 / SY	15	(a) Rs.100 / SY (b) Rs.50 / SY
23	9808.0000	Courier services	13	16	15	15	16
24	9809.0000	Services provided or rendered by persons engaged in contractual execution of work or furnishing supplies	13 [N2]	16 [N2]	15	15	16 [N2]
25	9810.0000	Services provided or rendered for personal care by beauty parlours, beauty clinics, slimming clinics or centers and others	10 [N1] / [N2]	5 [N1] / [N2]	16	15	16 [N2]
26	9811.0000	Services provided or rendered by laundries and dry cleaners	13 [N2]	5 [N1]	15	15	16
27	9813.1000	Services provided or rendered in respect of insurance to a policy holder by an insurer, including a reinsurer	13	NA	15	15	16

Comparison of Sales Tax Rates on Services

NOTES

- N1 No Input Tax Adjustment for both service provider and recipient
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- * May be covered in general entry

S.No.	Tariff Headings	Description of Taxable Services	Sales Tax Rates				
			SST	ICT	KPST	BST	PST
28	9813.1100	Goods insurance	13	NA	15	15	16
29	9813.1200	Fire insurance	13	NA	15	15	16
30	9813.1300	Theft insurance	13	NA	15	15	16
31	9813.1400	Marine insurance	13	NA	15	15	16 [N2]
32	9813.1500	Life insurance	13	NA	15	15	N2
33	-	Corp Insurance	13	NA	15	15	N2
34	-	Health Insurance	13	NA	15	15	N2
34	9813.1600	Other insurance including reinsurance	13 [N2]	NA	15	15	16
35	9813.3000	Services provided or rendered in respect of leasing	13	NA	15	15	16
36	9813.3010	Financial leasing	13	NA	15	15	16
37	9813.3020	Commodity or equipment leasing	13	NA	15	15	16
38	9813.3030	Hire purchase leasing	13	NA	15	15	16
39	9813.3900	Services provided or rendered in respect of modaraba and musharika financing	13 [N2]	NA	15	15	16
40	9813.4000	Services provided or rendered by banking companies in relation to:	13 [N2]	NA	15	15	16
41	9813.4100	Guarantee	13	NA	15	15	16
42	9813.4200	Brokerage	13	NA	15	15	16
43	9813.4300	Letter of credit	13	NA	15	15	16
44	9813.4400	Issuance of pay order and demand draft	13	NA	15	15	16

Comparison of Sales Tax Rates on Services

NOTES

- N1 No Input Tax Adjustment for both service provider and recipient
- N2 Exemption subject to certain conditions / Certain services are not taxable
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S.No.	Tariff Headings	Description of Taxable Services	Sales Tax Rates				
			SST	ICT	KPST	BST	PST
45	9813.4500	Bill of exchange	13	NA	15	15	16
46	9813.4600	Transfer of money including telegraphic transfer, mail transfer and electronic transfer	13	NA	15	15	16
47	9813.4700	Bank guarantee	13	NA	15	15	16
48	9813.4800	Bill discounting commission	13	NA	15	15	16
49	9813.4900	Safe deposit lockers	13	NA	15	15	16
50	9813.4910	Safe vaults	13	NA	15	15	16
51	9813.4990	Other services not specified elsewhere	13 [N2]	NA	15	15	16
52	9813.5000	Issuance, processing and operation of credit and debit cards	13	NA	15	15	16
53	9813.6000	Commission and brokerage of foreign exchange dealings	13	NA	15	15	16
54	9813.7000	Automated Teller Machine operations, maintenance and management	13	NA	15	15	16
55	9813.8000	Service provided as banker to an issue	13	NA	15	15	16
56	9813.8100	Others, including the services provided or rendered by non-banking, finance companies, modaraba and musharika companies and other financial institutions	13 [N2]	NA	15	15	16

Comparison of Sales Tax Rates on Services

NOTES

N1 No Input Tax Adjustment for both service provider and recipient

N2 Exemption subject to certain conditions / Certain services are not taxable

* May be covered in general entry

S.No.	Tariff Headings	Description of Taxable Services	Sales Tax Rates				
			SST	ICT	KPST	BST	PST
57	9813.9000	Service provided or rendered by a foreign exchange dealer or exchange company or money changer	13 [N2]	NA	15	15	16 *
58	9814.1000	Architects or town planners	13	16	15	15	16
59	9814.2000	Contractor of building (including water supply, gas supply and sanitary works), electrical and mechanical works (including air conditioning), multi-disciplinary works (including turn-key projects) and similar other works	13	NA	15 [N2]	15	16 [N2]
60	9814.3000	Property developers or promoters	13	(a) Rs.100 / SY (b) Rs.50 / SY [N1]	15	15	(a) Rs.100 / SY (b) Rs.50 / SY
61	9814.9000	Interior decorators	13	16	15	15	16
62	9815.2000	Legal practitioners and consultants	8 [N1]	NA	15	15	
63	9815.3000	Accountants and auditors	8 [N1] / [N2]	NA	15	15	5 [N1]
64	9815.4000	Management consultants	13	16	15	15	16
65	9815.5000	Technical, scientific and engineering consultants	13	16	15	15	16
66	9815.6000	Software or IT based system development consultants	13 [N2]	16	15	15	16
67	9817.9000	Services provided or rendered by laboratories other than the services relating to pathological, radiological or diagnostic tests of patients	13	16	15	NA	16

Comparison of Sales Tax Rates on Services

NOTES

- N1 No Input Tax Adjustment for both service provider and recipient
- N2 Exemption subject to certain conditions / Certain services are not taxable
- * May be covered in general entry

S.No.	Tariff Headings	Description of Taxable Services	Sales Tax Rates				
			SST	ICT	KPST	BST	PST
68	9815.9000	Tax consultants	8 [N1]	16*	15	15	5 [N1]
69	9815.9000	Services Provided by other consultants	NA	16	15	NA	16
70	9818.1000	Security agency	10 [N1]	16	15	15	16
71	9818.2000	Credit rating agency	13	16	15*	NA	16
72	9818.3000	Market research agency	13	16	15	15	16
73	9819.1000	Stockbrokers, future brokers and commodity brokers	13	NA	15	15	NA
74	9819.1100	Underwriter	13	16	NA	NA	16
75	9819.1200	Indenters	13	16	NA	NA	16
76	9819.1300	Commission agents	13	16	NA	NA	16
77	9819.1400	Packers and movers	13	1000 per BL	NA	NA	16
78	9819.2000	Money exchanger	13 [N2]	NA	NA	15	NA
79	9819.3000	Rent a car and automobile rental service	10 [N1]	16	15	15	16
80	9819.3000	Renting of all categories of vehicles meant for transportation of persons	NA	NA	NA	NA	16
81	9819.5000	Surveyors	13	NA	NA	15	16
82	9819.7000	Outdoor photographers and videographers	13	NA	15	15	16 [N2]
83	9819.9000	Cable TV operators	10 [N1] / [N2]	16	10 [N1]	15	16
84	9819.9100	Auctioneers	10 [N1]	16	NA	NA	16
85	9819.9300	Management consultants	13	16	15	15	16

Comparison of Sales Tax Rates on Services

NOTES

- N1 No Input Tax Adjustment for both service provider and recipient
 N2 Exemption subject to certain conditions / Certain services are not taxable
 * May be covered in general entry

S.No.	Tariff Headings	Description of Taxable Services	Sales Tax Rates				
			SST	ICT	KPST	BST	PST
86	9819.9400	Technical testing and analysis service	13	16	NA	15	16
87	9819.9500	Services provided or rendered by a registrar to an issue	13	NA	NA	15	16
88	9819.9090	Services provided or rendered by port operators, airport operators, airport ground service providers and terminal operators	13	16	15	15	16
89	9820.1000	Auto workshops, including authorized service stations	13 [N2]	5 [N1]	NA	15	16
90	9820.2000	Workshops for industrial machinery, constructions and earth-moving machinery or other special purpose machinery, etc.	13	5 [N1]	15	15	16
91	9820.3000	Workshop for electric or electronic equipments or appliances, etc., including computer hardware	13 [N2]	5 [N1]	NA	15	16
92	9820.4000	Car or automobile washing or similar service stations	13 [N2]	16	10 [N1]	15	16
93	9821.1000	Healthcare centre, gyms or physical fitness center, etc	13	5 [N1]	15	15	16
94	9821.2000	Indoor sports and games centers	NA	5 [N1]	NA	NA	16
95	9821.4000	Body massage center	10 [N1]	5 [N1] / [N2]	15	15	16
96	9821.5000	Pedicure centre	10 [N1]	5 [N1]	15	15	16
97	9822.1000	Fumigation services	10 [N1] / [N2]	16	NA	15	16

Comparison of Sales Tax Rates on Services

NOTES

- N1 No Input Tax Adjustment for both service provider and recipient
- N2 Exemption subject to certain conditions / Certain services are not taxable
- * May be covered in general entry

S.No.	Tariff Headings	Description of Taxable Services	Sales Tax Rates				
			SST	ICT	KPST	BST	PST
98	9822.2000	Maintenance or cleaning services	10 [N1]	16	15	15	16
99	9822.3000	Janitorial services	10 [N1]	16	NA	15	16
100	9822.4000	Dredging or desilting services	10 [N1]	16	NA	NA	16
101	9823.0000	Franchise services	13 / 10 [N1]	NA	10 [N1]	15	10 [N1]
102	9824.0000	Construction services	13 / 8 [N1] / [N2]	5 [N1] / A [N2]	5 [N1]	15	16 [N2]
103	9825.0000	Management Services including fund and assets management services	13	16	15	15	16
104	9826.0000	Airport services	13	NA	15	15	16*
105	9827.1000	Event management services including the services by event photographers, event videographer and the persons providing services relating to such event management	13	16	15	15	16
106	9827.2000	Exhibition services	13	16	15	15	16
107	9828.0000	Public bonded warehouses	13	16	15	15	16
108	9829.0000	Labour and manpower supply services	13	16	15	15	16
109	9830.0000	Service provided in the matter of manufacturing or processing for others on toll basis	13	NA	10 [N1]	15	16
110	9831.0000	Race Clubs	13	16*	NA	15	16
111	9832.0000	Services provided or rendered by programme producers and production houses	8 [N1]	16	15	15	16

Comparison of Sales Tax Rates on Services

NOTES

- N1 No Input Tax Adjustment for both service provider and recipient
- N2 Exemption subject to certain conditions / Certain services are not taxable
- * May be covered in general entry

S.No.	Tariff Headings	Description of Taxable Services	Sales Tax Rates				
			SST	ICT	KPST	BST	PST
112	9833.0000	Services provided or rendered by corporate law consultants	8 [N1]	NA	15*	15	16
113	9834.0000	Services provided or rendered by fashion designers	10 [N1]	16	15	15	16
114	9835.0000	Services provided or rendered by call centres	13	18.5	15	15	16
115	9836.0000	Services provided or rendered by persons engaged in inter-city transportation or carriage of goods by road or through pipeline or conduit	13 / 8 [N1]	NA	15	15	16 [N2]
116	9837.0000	Ready mix concrete services	13 / 8 [N1]	NA	NA	NA	NA
117	9838.0000	Intellectual property services	13 / 10 [N1]	NA	15	NA	16
118	9839.0000	Erection, commissioning and installation services	13	16	NA	NA	16
119	9840.0000	Technical inspection and certification services, including quality control certification services and ISO certifications	13	16	NA	NA	16
120	9841.0000	Valuation services, including competency and eligibility testing services	13	16	NA	NA	16
121	9803.0000	Chartered flight services within Province or originating from any airfield in Province	13	NA	NA	NA	16
122	9819.9200	Public relation services	13	NA	NA	NA	16
123	9842.0000	Cosmetic and plastic surgery and transplantations	13	NA	15	NA	16 [N2]

NOTES

- N1 No Input Tax Adjustment for both service provider and recipient
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- * May be covered in general entry

S.No.	Tariff Headings	Description of Taxable Services	Sales Tax Rates				
			SST	ICT	KPST	BST	PST
124	9844.0000	Debt collection services and other debt recovery services	13	NA	NA	NA	16
125	9843.0000	Visa processing services	13	NA	NA	NA	16
126	9845.0000	Supply chain management or distribution (including delivery) services	13	NA	NA	NA	16
127	9815.9000	Human Resources and Personnel Development Consultants	13	16	15*	NA	16
128	9804.9000	Cargo Services by road provided by courier companies	NA	16	NA	NA	16
129	9819.6000	allied services, marketing, packing, delivery and display etc. by fashion designers	NA	16	NA	NA	16
130	-	Services provided in respect of mining of minerals, oil & gas including related surveys and allied activities	NA	16	15	NA	16
131	-	Services provided or rendered by specialized agencies, other agencies	NA	NA	15	NA	NA
132	-	Real Estate Agents, real estate planner (whatever name called)	NA	NA	15	NA	16
133	-	Bargain centres	NA	NA	15	NA	NA
134	-	Tracking services and security alarm services	19	NA	15	15 / 19.5	NA

Comparison of Sales Tax Rates on Services

NOTES

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- * May be covered in general entry

S.No.	Tariff Headings	Description of Taxable Services	Sales Tax Rates				
			SST	ICT	KPST	BST	PST
135	-	Health care consultants	NA	NA	15	NA	NA
136	-	Container Terminal Services	NA	NA	15	NA	NA
137	-	Broadcasting Services	NA	NA	15	NA	NA
138	-	Electric Power Transmission or Distribution Services	NA	NA	15	NA	NA
139	-	Medical Practitioner and Consultants	NA	NA	15	NA	NA
140	-	Training or coaching services (other than general education services)	NA	NA	NA	NA	16
141	-	Landscapers, Landscape designer	NA	NA	NA	NA	16
142	-	Services in relation to supply of tangible goods including machinery, equipment and appliances for use without transferring right of possession and effective control of such machinery, equipment, and appliances.	NA	NA	NA	NA	16
143	-	Domestic transportation of goods by air (other than courier services otherwise taxable or chargeable to tax as such)	NA	NA	NA	NA	16
144	-	Facilities for travel by air of passengers	NA	NA	NA	NA	Specified R16te [N2]
145	9833.0000	Warehouse or depots for storage including cold storages	NA	NA	NA	NA	16
146	-	Business Auxiliary Services	NA	NA	NA	NA	16

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