



Dated: 29<sup>th</sup> August, 2017

**NOTIFICATION  
(Jurisdiction)**

**No. PRA/Orders.06/2017.Vol(V)/ 726** In partial modification of PRA/Orders.06/2017.Vol(V)/693 dated 10.07.2017 and in exercise of powers conferred under subsection (1) & (6) of section 39 of the Punjab Sales Tax on Services Act 2012 (Act XLII of 2012) read with section 40 thereof, the Punjab Revenue Authority is pleased to assign the powers and functions exercisable or to be exercised under the said Act and rules made, notifications or circulars issued or instructions given thereunder, to the officer of the designation specified in column (2) of the table below in terms of both the service providers and withholding agents in respect of persons or class of persons or cases or class of cases or services as specified in column (3) of the said table, with immediate effect and till further orders.

**TABLE**

Sr.No.	Designation	Jurisdiction
1	Additional Commissioner, (Enforcement-II)	Withholding related to:- <b>I) Telecommunication services</b> a) Telephone service; b) Fixed line voice telephone service; c) Wireless telephone; d) Cellular telephone; e) Wireless local loop telephone; f) Video telephone; g) Payphone cards; h) Pre-paid calling cards; i) Voice mail service; j) Messaging service; k) Short message service (SMS); l) Multimedia message service (MMS); m) Bandwidth services used for voice and video telecommunication services— (i). Copper line based; (ii). Fiber-optic based; (iii). Co-axial cable based; (iv). Microwave based; (v). Satellite based; n) Telegraph; o) Telex; p) Telefax; q) Store and forward fax services;

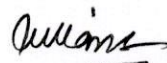
		<p>r) Audio-text services;  s) Tele-text services;  t) Trunk radio services;  u) Paging services;  v) Voice paging services;  w) Radio paging services;  x) Vehicle and other tracking services; and  y) Burglar and security alarm services;</p> <p><b>EXCLUDING:</b></p> <p>(a) Internet services whether dialup or broadband including email services, data communication network services (DCNS) and value added data services.  (b) Such charges payable on the international leased lines or bandwidth services used by:  i) software exporting firms registered with the Pakistan Software Export Board; and  ii) data and internet service providers licensed by the Pakistan Telecommunication Authority.  (c) Such charges payable on the international leased lines used by software exporting firms registered with the Pakistan Software Export Board for software exports.</p> <p><b>II) Services provided in respect of insurance to a policy holder by an insurer, including a re-insurer—</b></p> <p>(a) goods insurance;  (b) fire insurance;  (c) theft insurance;  (d) marine insurance; and  (e) other insurance.</p> <p><b>EXCLUDING:</b></p> <p>(a) Marine insurance for export;  (b) Life insurance;  (c) Health insurance; and  (d) Crop insurance.</p> <p><b>III) Services provided by banking companies, cooperative financing societies, modarbas, musharikas, ijarahs, leasing companies, non-banking financial institutions and other persons, business or enterprises providing or dealing in any such services.</b></p>
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2. The description, classification and scope of services covered in this notification shall be interpreted with reference to the Second Schedule of the aforesaid Act and rules made thereunder.

3. Assistant/Deputy Commissioner Unit-3 (Enforcement-III) shall continue to exercise jurisdiction over withholding agents (Private Sector) except for services mentioned in above referred table.

4. This notification supersedes all the notifications issued previously on the subject



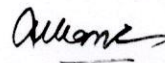


**ALI MANSOOR**  
Additional Commissioner (HQ)

**No. & Date Even**

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