

SECOND SCHEDULE

PUNJAB SALES TAX ON SERVICES ACT 2012 (2021-2022)

(TAXABLE SERVICES)

(SEE SECTION 3)

S.No. (1)	Description (2)	[130][Classification, if applicable] (3)	Rate of Tax (4)
[131][1]	Hotels, motels and guest houses.	9801.1000	(i) Five percent without input tax adjustment for non-corporate, non-franchise, non-chain businesses with less than 20 rooms; and (ii) Sixteen percent for others
	Marriage halls and lawns (by whatever name called) including pandal and shamiana services.	9801.3000	Five percent without input tax adjustment
	Clubs including race clubs and their membership services including services, facilities or advantages, for a subscription or any other amount, to their members.	9801.4000	Sixteen percent
	Catering services (including all ancillary/allied services such as floral or other decoration, furnishing of space whether or not involving rental of equipment and accessories).	9801.5000	Five percent without input tax adjustment]
2	[132][Advertisement on television and radio or advertisement services showcasing of any product or service in video programmes, television programmes or motion pictures or music albums, excluding advertisements: (a) sponsored by an agency of the Federal or Provincial Government for health education; or (b) financed out of funds provided by a Government under an agreement of foreign grant-in-aid; or (c) conveying public service message, if telecast on television by the World Wide Fund for Nature (WWF) or United Nations Children's Fund (UNICEF).]	[133][9802.1000, 9802.2000 and respective headings]	Sixteen percent
3	Services provided by persons authorized to transact business on behalf of others— (a) customs agents; (b) ship chandlers; and (c) stevedores.	9805.4000 9805.8000 and 9805.2000	Sixteen percent
4	Courier services [134][including [135][express cargo or logistic services or] cargo services by road passenger transportation businesses [136][including any cash collection incidental thereto] and transportation through pipeline and conduit services.]	9808.0000 [137][and 9804.9000]	Sixteen percent

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(1)	(2)	(3)	(4)
5	Advertisement on a cable television.	9802.5000	Sixteen percent
6	<p>Telecommunication services--</p> <p>(a) telephone services;</p> <p>(b) fixed line voice telephone service;</p> <p>(c) wireless telephone;</p> <p>(d) cellular telephone;</p> <p>(e) wireless local loop telephone;</p> <p>(f) video telephone;</p> <p>(g) payphone cards;</p> <p>(h) pre-paid calling cards;</p> <p>(i) voice mail service;</p> <p>(j) messaging service;</p> <p>(k) short message service (SMS);</p> <p>(l) multimedia message service (MMS);</p> <p>(m) bandwidth services used for voice and video telecommunication services--</p> <p>(i) copper line based;</p> <p>(ii) fiber-optic based;</p> <p>(iii) co-axial cable based;</p> <p>(iv) microwave based;</p> <p>(v) satellite based;</p> <p>(n) telegraph;</p> <p>(o) telex;</p> <p>(p) telefax;</p> <p>(q) store and forward fax services;</p> <p>(r) audio-text services;</p> <p>(s) tele-text services;</p> <p>(t) trunk radio services;</p> <p>(u) paging services;</p> <p>(v) voice paging services;</p> <p>(w) radio paging services;</p> <p>(x) vehicle [138] [and other] tracking services; and</p> <p>(y) burglar [139] [and security] alarm services;</p> <p>[140] (z) (i) internet services, whether dialup or broadband, including email services, data communication network services (DCNS) and value added data services;</p> <p>(ii) such charges payable on the international leased lines or bandwidth services used by:</p> <p>(a) software exporting firms registered with Pakistan Software Export Board; and</p> <p>(b) data and internet service providers licensed by the Pakistan Telecommunication Authority; and</p> <p>(iii) such charges payable on the international leased lines used by the software exporting firms registered with Pakistan Software Export Board for software exports.]</p> <p>EXCLUDING:</p> <p>[141] [internet services, whether dialup or broadband including email services, data communication network services (DCNS) and value added data services when the charges do not exceed Rs.1500/- per month per student.]</p> <p>[142] (c) * * * * *</p>	<p>98.12</p> <p>[143] [9857.0000, 9858.0000]</p>	Nineteen and a half percent
7	<p>[144] [Services provided in respect of insurance to a policy holder by an insurer, including a re-insurer for:</p> <p>(a) fire insurance;</p>	98.13	[145] (a) Zero percent without input tax

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(1)	(2)	(3)	(4)
	(b) goods insurance; (c) health insurance; (d) life insurance; (e) marine insurance; (f) theft insurance; and (g) any other insurance. EXCLUDING: (a) marine insurance for export; and (b) crop insurance.]		adjustment for health insurance for individuals; and [146][(aa) Five percent for insurance agents and insurance brokers;] (b) Sixteen percent of gross premium paid, for others.]]
8	[147][Services provided by banking companies, cooperative financing societies, <i>modarbas</i> , <i>musharikas</i> , <i>ijarahs</i> , leasing companies, non-banking financial institutions and other persons, businesses or enterprises providing or dealing in any such services.]	98.13	Sixteen percent
9	Services provided by the stock brokers.	9819.1000	Sixteen percent
10	Services provided by shipping agents	9805.1000	Sixteen percent
[148][11	*****]		
[149][11	Services provided by restaurants [150][including cafes, food (including ice-cream) parlors, coffee houses, coffee shops, <i>deras</i> , food huts, eateries, resorts and similar cooked, prepared or ready-to-eat food service outlets etc].	9801.2000 [151][9801.9000]	[152][(a) Five percent without input tax adjustment where payment against services is received through debit or credit cards [153][, mobile wallets or QR scanning]; and (b) Sixteen percent for others.]
[154][12	[155][All kinds of advertisement services including advertisements on hoarding boards, pole signs and sign boards and on closed circuit TV, websites or internet, advertisements through brand activation in any mode, advertisement on moving vehicles, aerial advertising, advertisement through provision of space or time, or on bill-boards, public places, buildings, conveyances, cell phones, automated teller machines, or through offering product exclusivity in any manner.]	[156][9802.3000, 9802.6000, 9802.7000 and 9802.9000] [157][9802.3000, 9802.5000, 9802.9000 and respective headings.]	Sixteen percent]
[158][13	Franchise service [159][including intellectual property rights services [160][and licensing services]].	[161][9823.0000, 9839.0000 and respective headings]	[162][(a) Five percent without input tax adjustment for services relating to educational

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(1)	(2)	(3)	(4)
			institutions; and (b) Sixteen percent for others.]
[163][14	<p>[164][Construction services and services provided by 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 but:</p> <p>EXCLUDING:</p> <p>(i) where the tax is otherwise paid by registered persons as property developers, builders or promoters for building construction; or</p> <p>(ii) where the construction work is funded under an agreement of foreign grant-in-aid or involves construction of consular buildings; or</p> <p>(iii) residential construction projects where the covered area does not exceed 10,000 square feet for a house and 20,000 square feet for an apartment except where construction services are provided to construct more than one house or more than one apartment building] [165]; or]</p> <p>[166][iv) where the construction services are provided to any registered person who is otherwise liable to pay sales tax as a property developer, builder and promoter.]</p> <p>[167][Explanation- Notwithstanding the rate of 5% fixed in column 4, the following further reduced rates shall be applicable:</p> <p>(a) one per cent for all services specified at S.No.14 without input tax credit or adjustment to the extent of Government civil works including those of cantonment boards involved in the ongoing development schemes and projects launched during Financial Year 2016-17 and funded under the Annual Development Plan of the Punjab Government or funded through foreign loans where the negotiations were finalized after 1st of July 2016 or funded under Public Sector Development Program of the Federal Government or funded by the Cantonment Boards; and</p> <p>(b) zero per cent for all services specified at S.No.14 without input tax credit/adjustment to the extent of Government civil works including those of cantonment boards involved in the ongoing development schemes and projects launched prior to Financial Year 2016-17 and funded under the Annual Development Plan of the Punjab Government or funded through foreign loans where the negotiations were finalized as on 1st of July 2016 or funded under Public Sector Development Program of the Federal Government or funded by Cantonment Boards.]</p>	9824.0000 and 9814.2000	[168][five percent without input tax credit/adjustment in respect of Government civil works and sixteen percent with input tax credit/adjustment for others]
[169][15	[170][Services provided by property developers, builders and promoters (including their allied services); Excluding: Affordable housing services provided under Government sponsored housing programs.]	9807.0000 and respective sub-headings of heading 98.14	[171][Rs.100 per square yard for land development and Rs.50 per square feet for building construction.]

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(1)	(2)	(3)	(4)
16	Services provided by persons engaged in contractual execution of [172] [works] or furnishing supplies. EXCLUDING: [173] [(i) * * * * *] (ii) The contracts involving printing or supplies of books.	9809.0000	Sixteen percent
17	[174] * * * * *	* * * *	* * * *
18	[175] [Services provided for personal care by beauty parlors, salons, clinics, sliming clinics, spas (including saunas, Turkish baths and Jacuzzi) and similar other establishments [176] * * *]. EXCLUDING: Services provided in a parlour, salon or clinic where the facility of air-conditioning is not installed or is not available in the premises on any day of the financial year.]	9810.0000 9848.0000 9847.0000 9821.4000 and 9821.5000 [177] [and 9815.7000 and respective headings]	[178] [Five percent without input tax adjustment]
19	Management consultancy services including fund and asset [179] [(including investment)] managements services.	9815.4000 and 9826.0000	Sixteen percent
20	Services provided by port operators (including airports and dryports) and allied services provided at ports and services provided by terminal operators including services in respect of public bonded warehouses. EXCLUDING: The amounts received by way of fee under any law or by-law.	9838.0000 and respective headings	Sixteen percent
21	Freight forwarding agents.	9805.3000	Rs. [180] [1000] per bill of lading]
[181] [22]	[182] [Information technology-enabled or information technology based services including software development, software customization, software maintenance, system support, system assembly, system integration, system designing and architecture, system analysis, system development, system operation, system maintenance, system up-gradation and modification, data warehousing or management, data entry operations, data migration or transfer, system security or protection, web designing, web development, web hosting, network designing, services relating to enterprise resource or management planning (including marketing of products), development and sale of smart phone applications or games, graphics designing, medical transcription, remote monitoring, telemedicine, insurance claim processing, online retrieval and database access or retrieval service.]	9815.6000 [183] [and respective heading]	[184] [Five percent without input tax adjustment]
23	Services provided by technical, scientific & engineering consultants [185] [including technical inspection and certification services, quality control (standards' certification), technical analysis and testing, erection, commissioning and installation services].	9815.5000 9819.4000 [186] [9861.0000, 9815.5000]	Sixteen percent
24	[187] [Services provided by other consultants (by whatever name called or treated, whether as consultant or otherwise) including human resource and personnel development services, exhibition or convention services [188] [including provision of space, equipment, accessories and other allied services], event management services (whole range and variety of their services regardless of separate or individual	9815.9000 [189] [9832.0000, 9827.0000, 9818.3000, 9818.2000, 9819.9300, 9852.0000, 9859.0000] [190] [, 9825.0000, 9819.5000, 9849.0000, 9818.9000, 9853.0000, 9856.0000 and respective headings]	Sixteen percent

S.No.	Description	[130][Classification, if applicable]	Rate of Tax
(1)	(2)	(3)	(4)
	classification thereof), valuation services, evaluation services (including competency and eligibility testing services), certification, verification and equivalence services, market research services, marketing or sales services (including marketing agencies and on line marketing or sales services), surveyors services, training or coaching services (other than general education services) and credit rating services.]		
25	Services provided by tour operators [191][and travel agents including all their allied services or facilities] (other than Hajj and Umrah).	9805.5100 [192][9805.5000, 9803.9000]	[193][Five percent without input tax adjustment]
26	Manpower recruitment agents [194][including labour and manpower supplies].	9805.6000	[195][(a) Five percent without input tax adjustment for services where the value of service is fixed by the Bureau of Emigration and Overseas Employment; and (b) Sixteen percent for others.]
27	Services provided by security agency	9818.1000	Sixteen percent
28	Services provided in respect of mining of minerals, oil & gas including related surveys and allied activities.	--	Sixteen percent
29	Services provided by advertising agents	9805.7000	Sixteen percent
30	[196][Services provided by a registrar to an issue, share transfer or depository services including services provided through manual or electronic book-entry system used to record and maintain securities and to register the transfer of shares, securities and derivatives (including investor account services, trustee or custodial services, share registrar services and their allied or connected services).]	[197][9819.9500, 9819.9090 and respective headings]	Sixteen percent
31	Services provided by business support services [198][including business auxiliary services].	[199][9805.9200, 9805.9090 and respective headings]	Sixteen percent
32	Services provided by property dealers [200][and realtors].	9806.2000, [201][9844.0000]	[202][Five percent without input tax adjustment]
33	Services provided by fashion designers [203][including use of brand name, logo or house mark (whether or not registered) in the manufacturing or trading of products] [204][whether relating to textile, leather, jewellery or other product regimes including allied services such as cutting, stitching, printing, manufacturing, fabrication, assembly, embellishment, adornments, display (including marketing, packing and delivery etc.)]	9834.0000, [205][9819.6000] [206][, 9839.0000 and respective headings]	[207][Five percent without input tax adjustment]
34	Services provided by architects, town planners, [208][landscapers, landscape designers], [209][interior decorators and interior designers]	9814.1000, 9814.9000, [210][9814.4000 and respective headings]	[211][Five percent without input tax adjustment]
35	Services provided in respect of rent-a-car [212][(including renting of all categories of vehicles meant for transportation of persons)]	[213][9819.3000 and respective headings]	[214][(a) Five percent without input tax adjustment for services]

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(1)	(2)	(3)	(4)
			provided to end consumers; and (b) Sixteen percent for others.]
36	Services provided by car/automobile dealers.	9806.3000 [215][and 9845.0000]	[216][(a) Sixteen percent for services provided by companies or authorized dealers; and (b) Five percent without input tax adjustment, for others.]
37	Services provided in respect of manufacturing or processing on toll or job basis (against processing on conversion charges) [217][including industrial and commercial packaging services and similar outsourcing of industrial or commercial processes].	9868.0000 [218][9841.0000 and 9819.1400]	[219][Five percent without input tax adjustment]
[220][38	Services provided by specialized workshops or undertakings (auto-workshops; workshops for industrial machinery, construction and earth-moving machinery or other special purpose machinery etc; workshops for electric or electronic equipments or appliances etc. including computer hardware; car washing or similar service stations and other workshops).	98.20	Sixteen percent
39	Services provided for specified purposes including fumigation services, maintenance and repair (including building and equipment maintenance and repair including after sale services) or cleaning services [221][including collection and processing of domestic waste and street cleaning services], janitorial services, dredging or desilting services and other similar services etc.	[222][98.22, 9860.0000 and respective headings]	Sixteen percent
40	Brokerage (other than stock) and indenting services including commission agents, under-writers and auctioneers.	9829.0000, 9819.1200, 9819.1100, 9819.1300 and 9819.9100	[223][(a) Five percent without input tax adjustment for services provided in respect of agricultural produce [224][and home chefs]; and (b) Sixteen percent for others.]
41	Call centres.	9865.0000	[225][Sixteen] percent
42	Services provided by laboratories other than services relating to pathological or diagnostic tests [226][exclusively for medical treatment purposes].	9816.0000 and 98.17	Sixteen percent
43	Services provided in specified fields such as health care, gym, physical fitness, indoor sports, games, [227][amusement parks, arcades and other recreation facilities,] and body or sauna massage etc.	9821.1000 and 9821.2000 9821.4000	[228][Five percent without input tax adjustment]
44	Services provided by laundries and dry cleaners.	9811.0000	[229][Five percent without input tax adjustment]

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(1)	(2)	(3)	(4)
45	Services provided by cable TV operators.	9819.9000	[230][Five percent without input tax adjustment]
46	Services provided by TV or radio program producers or production houses.	9828.0000	Sixteen percent
[231]47	Services in relation to transport of goods other than water, through pipeline, conduit [232], transmission lines] or any other medium (other than inland carriage of goods by road otherwise taxable or chargeable to tax as such).	Respective headings	Sixteen percent
48	Services provided by persons for [233][* * * *] carriage of goods by rail or road. [234][* * * *]	98.04, 9804.2000, 9804.9000 and respective headings	[235][Fifteen percent]
49	Visa processing services including advisory or consultancy services for foreign education or for migration, visa application filing, services provided by document collection centres and subsequent assistance in visa processing (including all ancillary services).	Respective headings	Sixteen percent
50	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.	Respective headings	[236][Five percent without input tax adjustment]
51	Public relation services including communication services and services provided by public relations or media management businesses, communication specialists, media researchers, and services provided by opinion poll agencies.	9819.9200 and respective headings	Sixteen percent
52	Services provided by accountants (including practicing chartered or cost accountants), auditors, actuaries, tax consultants (by whatever name called), practicing company secretaries, receivers, liquidators, auctioneers and corporate law consultants, whether individual or otherwise.	9815.2000 9815.3000 9850.0000 9851.0000 9855.0000 and respective headings	[237][(a) Five percent without input tax adjustment for services relating to accountancy, audit, tax or corporate law consultancy; and (b) Sixteen percent for others.
53	Domestic transportation of goods by air (other than courier services otherwise taxable or chargeable to tax as such)	Respective headings	Sixteen percent
[238]54	Facilities for travel originating from Punjab by Air for domestic and international travel. EXCLUDING: Air travel services provided to Hajj or Umrah passengers, diplomats and supernumerary crew.	9803.1000 9803.1100	Five percent without input tax adjustment]
55	Chartered flight services within or originating from the Punjab.	9803.1000 9803.9000	Sixteen percent
56	[239][Debt Collection, rent collection and similar other recovery or collection services including right to collect the toll or fee or regulatory fee or duty or any other similar collection]	9863.0000	Sixteen percent
57	Supply chain management or distribution (including delivery) services.	Respective headings	Sixteen percent
58	Services provided by photography studios and event or occasion photographers/film-makers EXCLUDING: Non-corporate (individual) photographers operating from small road-side shops declared as such by the Authority.	9819.7000 and respective headings	[240][Five percent without input tax adjustment]

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(1)	(2)	(3)	(4)
59	Sponsorship services.	9805.9100	Sixteen percent]
[241][60]	[242] [Services provided by skin and laser clinics, cosmetic and plastic surgeons and hair transplant services including consultation services. Excluding: Services provided to acid or burn victims.]	9847.0000 and respective headings	[243] [Five percent without input tax adjustment]
61	[244] [Services provided by warehouses or depots for storage or cold storages including letting of space for storages. Excluding: Storage of agriculture produce for the person's own consumption.]	9833.0000 and respective headings	[245] [Five percent without input tax adjustment]
62	Services provided by Packers including handling and packaging services.	9819.1400, 9833.0000, 9841.0000 and respective headings	Sixteen percent]
[246][63]	Parking services	Respective headings	[247] [Five percent without input tax adjustment]
[248][64]	Dress designing and stitching services.	Respective headings	[249] [Five percent without input tax adjustment]
65	Rental of bulldozers, excavators, cranes, construction equipment, Scaffolding, framework and shuttering, generators, storage containers, Refrigerator, shelf or rack renting, etc	Respective headings	[250] [Five percent without input tax adjustment]
66	Services in respect of treatment of textile, leather but not limited to Dyeing services, Edging and cutting, cloth treating, water proofing, Embroidery, Engraving, Fabric bleaching, Knitting, Leather staining, Leather working, Pre-shrinking, Colour separation services, pattern printing and shoe making services.	Respective headings	[251] [Five percent without input tax adjustment]
67	Apartment house management, real estate management and services of rent collection.	Respective headings	[252] [Five percent without input tax adjustment]
68	(i) Medical consultation/ visit fee exceeding Rs.1,500 per consultation/ visit of doctors, medical practitioners and medical specialists. (ii) Bed/ room charges of hospitals exceeding Rs.6,000/- per day per bed / room	9815.1000 and other Respective headings.	[253] [Zero percent without input tax adjustment]
[254][69]	Ride-Hailing Services	-	Four percent without input tax adjustment]
[255][70]	Entertainment services (including cinemas, theatres, concerts, circus, sports events, races, film, fashion shows and mobile stage shows)	-	Zero percent without input tax adjustment]