

SECOND SCHEDULE
(Taxable Services)
(see section 3)

S.No.	Description	1[Classification, if applicable]	Rate of Tax
(1)	(2)	(3)	(4)
2[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	3[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).]	4[9802.1000, 9802.2000 and respective headings]	Sixteen per cent
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 per cent

4	Courier services 5[including 6[express cargo or logistic services or] cargo services by road passenger transportation businesses 7[including any cash collection incidental thereto] and transportation through pipeline and conduit services].	9808.0000 8[and 9804.9000]	Sixteen per cent
5	Advertisement on a cable television.	9802.5000	Sixteen per cent
6	Telecommunication services- (a) telephone services; (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; (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 11[and other] tracking services; and (y) burglar 12[and security] alarm services; 13[(z) (i) internet services, whether dialup or broadband, including email services, data communication	9[98.12 10[***], 985.0000 and 9858.0000]	Nineteen and a half per cent

	network services (DCNS) and value added data services; (ii) such charges payable on the international leased lines or bandwidth services used by: (a) software exporting firms registered with Pakistan Software Export Board; and (b) data and internet service providers licensed by the Pakistan Telecommunication Authority; and (iii) such charges payable on the international leased lines used by the software exporting firms registered with Pakistan Software Export Board for software exports.] 14[***] 15[***]		
7	16[Services provided in respect of insurance to a policy holder by an insurer, including a re-insurer for: (a) fire insurance; (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;]	98.13	17[(a) Zero percent without input tax adjustment for health insurance for individuals; and 18[(aa) Five percent for insurance agents and insurance brokers/ (b) Sixteen percent of gross premium paid, for others.]
8	19[Services provided by banking companies, cooperative financing societies, modarbas, musharikas, ijarahs, 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

20[11	Services provided by restaurants 21[including cafes, food (including ice-cream) parlors, coffee houses, coffee shops, deras, food huts, eateries, resorts and similar cooked, prepared or ready-to-eat food service outlets etc].	9801.2000 22[and 9801.9000]	23[(a) Five percent without input tax adjustment where payment against services is received through debit or credit cards 24[, mobile wallets or QR scanning]; and (b) Sixteen percent for others.]
12	25[12 26[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.]	27[9802.3000, 9802.5000, 9802.9000 and respective headings.]	Sixteen percent]
13	Franchise service 28[including intellectual property rights services] 29[and licensing services].	30[9823.0000, 9839.0000 and respective headings]	30a[(a) Zero percent without input tax adjustment for services relating to educational institutions for information technology; (b) Five percent without input tax adjustment for services relating to educational institutions other than educational institutions for information technology; and (c) Sixteen percent for others.
31[14	32[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: EXCLUDING: (i) where the tax is otherwise paid by registered persons as property developers, builders or promoters for building construction; or (ii) where the construction work is funded under an agreement of foreign grant-in-aid or involves construction of consular buildings; or	9824.0000 and 9814.2000	33[five percent without input tax credit/adjustment in respect of Government civil works and sixteen percent with input tax credit/ adjustment for others]]

	(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 34[; or]] 35[(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.] 36[Explanation– Notwithstanding the rate of 5% fixed in column 4, the following further reduced rates shall be applicable: (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 (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		
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	Government or funded by Cantonment Boards.]		
37[15]	38[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 subheadings of heading 98.14	39[Rs.100 per square yard for land development and Rs.50 per square feet for building construction.]
40[16]	Services provided by persons engaged in contractual execution of 41[works] or furnishing supplies. EXCLUDING: 42[***] (ii) the contracts involving printing or supplies of books.	9809.0000	Sixteen per cent]
43[17]	44[***]		]
45[18]	46[Services provided for personal care by beauty parlors, salons, clinics, sliming clinics, spas (including saunas, Turkish baths and Jacuzzi) and similar other establishments 47[]. 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 9821.2100 and 9821.5000 48[and 9815.7000 and respective headings]	49[Five percent without input tax adjustment]
50[19]	Management consultancy services including fund and asset 51[(including investment)] management services.	9815.4000 and 9826.0000	sixteen per cent]
52[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 per cent]
53[21]	Freight forwarding agents	9805.3000	Rs. 54[1000] per bill of lading]
55[22]	56[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,	9815.6000 57[and respective headings]	58[(a) Zero percent without input tax adjustment for services provided by software or information technology based system development persons; and (b)Five percent without input tax adjustment for others.]

	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.] 59[Explanation: This entry includes and shall be deemed to have always included real estate aggregators 59a[and streaming/over-the-top (OTT) services.]]		
23	Services provided by technical, scientific & engineering consultants 60[including technical inspection and certification services, quality control (standards' certification), technical analysis and testing, erection, commissioning and installation services].	9815.5000 9819.9400 61[9861.0000, 9815.5000]	Sixteen percent
24	62[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 63[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 classification thereof), valuation services, evaluation services (including competency and eligibility testing services), certification, verification and equivalence services, market research services, marketing or	9815.9000 64[9832.0000, 9827.0000, 9818.3000, 9818.2000, 9819.9300, 9852.0000 and 9859.0000] 65[, 9825.0000, 9819.5000, 9849.0000, 9818.9000, 9853.0000, 9856.0000 and respective headings]	65a[(a) Zero percent without input tax adjustment for training services related to information technology; and (b) Sixteen percent for others.]

	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 66[and travel agents including all their allied services or facilities] (other than Hajj and Umrah 67[including Ziyarat])	9805.5100 68[9805.5000 and 9803.9000]	69[Five percent without input tax adjustment]
26	Manpower recruitment agents 70[including labour and manpower supplies].	9805.6000	69[(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	71[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).]	72[9819.9500, 9819.9090 and respective headings]	Sixteen percent
31	Services provided by business support services 73[including business auxiliary services].	74[9805.9200, 9805.9090 and respective headings]	Sixteen percent
32	Services provided by property dealers 75[and realtors].	9806.2000 76[and 9844.0000]	77[Five percent without input tax adjustment]
33	Services provided by fashion designers 78[including use of brand name, logo or house mark (whether or not registered) in the manufacturing or trading of products] 79[whether relating to textile, leather, jewellery or other product regimes including allied	9834.0000 80[and 9819.6000] 81[, 9839.0000 and respective headings]	82[Five percent without input tax adjustment]

	services such as cutting, stitching, printing, manufacturing, fabrication, assembly, embellishment, adornments, display (including marketing, packing and delivery etc.)).		
34	Services provided by architects, town planners 81[landscapers, landscape designers] 83[interior decorators and interior designers].	9814.1000 9814.9000 81[, 9814.4000 and respective headings]	82[Five percent without input tax adjustment
35	Services provided in respect of rent-a- car 84[(including renting of all categories of vehicles meant for transportation of persons)].	85[9819.3000 and respective headings]	86[(a) Five percent without input tax adjustment for services provided to end consumers; and (b) Sixteen percent for others.]
36	Services provided by car/automobile dealers.	9806.3000 87[and 9845.0000]	86[(a) Sixteen percent for services provided by companies or authorized dealers; and (b) Five percent without input tax adjustment, for others.]
86[37			]
90[38	Services provided by specialized workshops or undertakings (autoworkshops; 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 91[including collection and processing of domestic waste and street cleaning services], janitorial services, dredging or desilting services and other similar services etc.	92[98.22, 9860.0000 and respective headings]	Sixteen percent
40	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 1[including collection and processing of domestic waste and	9829.0000, 9819.1200, 9819.1100, 9819.1300 and 9819.9100	93[(a) Five percent without input tax adjustment for services provided in respect of agricultural produce 94[and home chefs]; and (b) Sixteen percent for others.]

	street cleaning services], janitorial services, dredging or desilting services and other similar services etc.		
41	Call centres.	9865.0000	95[Sixteen] percent
42	Services provided by laboratories other than services relating to pathological or diagnostic tests 96[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 97[, amusement parks, arcades and other recreation facilities,] and body or sauna massage etc.	9821.1000 and 9821.2000 9821.4000	98[Five percent without input tax adjustment]
44	Services provided by laundries and dry cleaners.	9811.0000	99[Five percent without input tax adjustment]
45	Services provided by cable TV operators.	9819.9000	98[Five percent without input tax adjustment]
46	Services provided by TV or radio program producers or production houses.	9828.0000	Sixteen percent
47	100[		]]
101[47	Services in relation to transport of goods other than water, through pipeline, conduit 102[, 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 103[***] carriage of goods by rail or road. 104[***]	98.04, 9804.2000, 9804.9000 and respective headings	105[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	106[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	107[(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
108[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	Sixteen percent
55	Chartered flight services within or originating from the Punjab.	9803.1000 9803.9000	Sixteen percent
56	109[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/ filmmakers EXCLUDING: Non-corporate (individual) photographers operating from small road-side shops declared as such by the Authority.	9819.7000 and respective headings	110[Five percent without input tax adjustment]
59	Sponsorship services.	9805.9100	Sixteen percent
111[60	112[Services provided by skin and laser clinics, cosmetic and plastic surgeons and hair transplant services including consultation services.	9847.0000 and respective headings	110[Five percent without input tax adjustment]

	Excluding: Services provided to acid or burn victims.]		
61	113[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	110[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]
114[63	Parking services	Respective headings	115[Five percent without input tax adjustment]]
116[64	Dress designing and stitching services.	Respective headings	110[Five percent without input tax adjustment]]
117[65	Rental of bulldozers, excavators, cranes, construction equipment, Scaffolding, framework and shuttering, generators, storage containers, Refrigerator, shelf or rack renting, etc	Respective headings	110[Five percent without input tax adjustment]]
118[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	4[Five percent without input tax adjustment]]
119[67	Apartment house management, real estate management and services of rent collection.	Respective headings	110[Five percent without input tax adjustment]]
120[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.	121[Zero percent without input tax adjustment]]
122[69	Ride-Hailing Services 123[Explanation: This entry includes and shall be deemed to have always included cab aggregators.]	-	Four percent without input tax adjustment]
124[70	Entertainment services (including cinemas, theatres, concerts, circus,	-	Zero percent without input tax adjustment]

	sports events, races, film, fashion shows and mobile stage shows)		
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STATEMENT OF OBJECTS AND REASONS

In order to improve administration of sales tax on services and to enhance yield of this important source of revenue, Government has decided to collect this tax through its own revenue collection agency. It is, therefore, expedient to substitute Punjab Sales Tax on Services Ordinance, 2000 with a more comprehensive law covering imposition, collection, management and enforcement of the tax, without changing its scope and rate. Hence, the Bill.

Minister Incharge

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- 1-Substituted for "Classification" by Punjab Finance Act, 2015.
 - 2-Serial No. 1 substituted by Punjab Finance Act, 2020.
 - 3-Entry in Column No. 2 of Serial No. 2 substituted by Punjab Finance Act, 2016.
 - 4-Substituted for "9802.1000 and 9802.2000" by Punjab Finance Act, 2016.
 - 5-Words inserted by Punjab Finance Act, 2014 (Act XVII of 2014).
 - 6-Words inserted by Punjab Finance Act, 2015.
 - 7-Words inserted by Punjab Finance Act, 2018 (Act XXX of 2018) w.e.f. November 1, 2018.
 - 8-Word and figure inserted by Punjab Finance Act, 2014 (Act XVII of 2014).
 - 9-Substituted for "98.12" by Notification No.SO(TAX)1-1/2013-14, dated May 22, 2013.
 - 10-Words etc. "(all sub-headings under 98.12 of the First Schedule)" omitted by Notification No.SO(TAX)1-1/2014-15, dated November 25, 2015. Earlier these were inserted by No.SO(TAX)1-1/2014-15 (Vol-I), dated May 28, 2015
 - 11-Words inserted by Notification No.SO(TAX)1-1/2013-14, dated May 22, 2013.
 - 12-Words inserted by Notification No.SO(TAX)1-1/2013-14, dated May 22, 2013.
 - 13-Clause (z) inserted by Punjab Finance Act, 2017
 - 14-Expression omitted by Punjab Finance Act, 2022.
 - 15-Item No. (c) omitted by Notification No.SO(TAX)1-1/2013-14, dated May 22, 2013.
 - 16-Entry in column 2 substituted by Punjab Finance Act, 2018 (Act XXX of 2018) w.e.f. November 1, 2018.
 - 17-Substituted for "Sixteen per cent of the gross premium paid" by Punjab Finance Act, 2020.
 - 18-Category (aa) inserted by Punjab Finance Act, 2021 (Act XIX of 2021).
 - 19-Substituted for "Services provided by Banking Companies or Non-Banking Financial Institutions including but not limited to all non-interest based services provided against a consideration in form or a fee or commission or charge." by Punjab Finance Act, 2014 (Act XVII of 2014).
 - 20-Entry No. 11 substituted for "Entry No 11, 12 & 13" by Notification No. SO(TAX)I-9/2011, dated October 6, 2012.
 - 21-Words and brackets inserted by Punjab Finance Act, 2014 (Act XVII of 2014).
 - 22-Word and figure inserted by Punjab Finance Act, 2014 (Act XVII of 2014).
 - 23-Substituted for "Sixteen percent" by Punjab Finance Act, 2020.
 - 24-Comma & words inserted by Punjab Finance Act, 2021 (Act XIX of 2021)
 - 25-Entry in Column No. 2 of Serial No. 12 substituted by Punjab Finance Act, 2016.
 - 26-Substituted for "Respective" by Punjab Finance Act, 2016.
 - 27-Words inserted by Punjab Finance Act, 2014 (Act XVII of 2014).
 - 28-Words inserted by Punjab Finance Act, 2015.
 - 29-Substituted for "9823.0000 *[and 9839.0000]" by Punjab Finance Act, 2015.
 - * Word and figure inserted by Punjab Finance Act, 2014.
 - 30-Substituted for "Sixteen percent" by Punjab Finance Act, 2020.
 - 30a-For the entry substituted by Notification No. SO(TAX-2/97 Pt.XIV), dated 12-09-2023. Before substitution read as:
 - (a) Five percent without input tax adjustment for services relating to educational institutions; and
 - (b) Sixteen percent for others.]

31-S. No. 14 and entries relating thereto inserted by Notification No. SO(TAX)1-1/2013-14, dated May 22, 2013.

32-Entry in Column No. 2 of Serial No. 14 substituted by Punjab Finance Act, 2016.

33-Substituted for "five percent without input tax credit/adjustment" by Punjab Finance Act, 2018 (Act XXX of 2018) w.e.f. November 1, 2018. Earlier "five percent without input tax credit/adjustment" was substituted for "Sixteen percent" by Punjab Finance Act, 2017. Earlier "Sixteen percent" was substituted for "(i) @ Rs.100 per square yard for land development and, (ii) @ Rs.50 per square feet for building construction." by Notification No. SO(TAX)1-1/2013-14, dated February 12, 2014.

34-Substituted for full stop by Punjab Finance Act, 2020

35-Clause (iv) inserted by Punjab Finance Act, 2020.

36-Explanation inserted by Punjab Finance Act, 2017

37-S.No. 15 substituted by Punjab Finance Act, 2019. Earlier it was inserted by Notification No.SO(TAX)1-1/2013-14, dated May 22, 2013.

38-Entry in Column No. 2 of Sr. No. 15 substituted by Punjab Finance Act, 2020.

39-Entry in Column No. 4 of Sr. No. 15 substituted by Punjab Finance Act, 2020.

40-S.No. 16 inserted by Notification No.SO(TAX)1-1/2013-14, dated May 22, 2013.

41-Substituted for "work" by Punjab Finance Act, 2016.

42-Clause (i) omitted by Punjab Finance Act, 2017.

43-S.No. 17 inserted by Notification No.SO(TAX)1-1/2013-14, dated May 22, 2013.

44-Entries in Columns Nos. 2 to 4 of Serial No. 17 deleted by Notification NO.SO(TAX)1-1/2013-14, dated May 13, 2014.

45-S.No. 18 inserted by Notification No.SO(TAX)1-1/2013-14, dated May 22, 2013.

46-Entries in Column No. 2 of Serial No. 18 substituted by Punjab Finance Act, 2015.

47-Words "including cosmetic and plastic surgery and hair transplants" omitted by Punjab Finance Act, 2018 (Act XXX of 2018) w.e.f. November 1, 2018.

48-ords etc. inserted by Punjab Finance Act, 2015.

49-Entries in column No. 4 of Serial No. 18 substituted by Punjab Finance Act, 2021 (Act XIX of 2021). Earlier these were substituted for "Sixteen percent" by Punjab Finance Act, 2020.

50-S.No. 19 inserted by Notification No.SO(TAX)1-1/2013-14, dated May 22, 2013.

51-Bracket and words inserted by Punjab Finance Act, 2014 (Act XVII of 2014).

52-S.No. 20 inserted by Notification No.SO(TAX)1-1/2013-14, dated May 22, 2013.

53-S.No. 21 inserted by Notification No.SO(TAX)1-1/2013-14, dated May 22, 2013.

54-Substituted for "400" by Punjab Finance Act, 2015.

55-S.Nos. 22 to 37 inserted by Notification No. SO (TAX) 1-2/97 (Pt.VIII), dated July 1, 2013 w.e.f. July 1, 2013.

56-Substituted for "Services provided by software or IT-based system development consultants." by Punjab Finance Act, 2015.

57-Words inserted by Punjab Finance Act, 2015.

58-58-For the entry substituted by Notification No. SO(TAX-2/97 Pt.XIV), dated 12-09-2023. Before substitution read as:

"Five percent without input tax adjustment"

59-Explanation inserted by Punjab Finance Act, 2022.

59a-Words inserted by Notification No. SO(TAX-2/97 Pt.XIV), dated 12-09-2023.

60-Words inserted by Punjab Finance Act, 2014 (Act XVII of 2014).

61-Figures and comma inserted by Punjab Finance Act, 2014 (Act XVII of 2014).

62-Substituted for "Services provided by other consultants *[including but not limited to human resource and personnel development services, exhibition or convention services, event management services, valuation services (including competency and eligibility testing services), market research services and credit rating services]." by Punjab Finance Act, 2015.

* Words inserted by Punjab Finance Act, 2014.

63-Words inserted by Punjab Finance Act, 2018 (Act XXX of 2018) w.e.f. November 1, 2018.

64-Figures, commas and word inserted by Punjab Finance Act, 2014 (Act XVII of 2014).

65-Words etc. inserted by Punjab Finance Act, 2015.

65a-For the entry substituted by Notification No. SO(TAX-2/97 Pt.XIV), dated 12-09-2023. Before substitution read as:

"(a) Zero percent without input tax adjustment for training services related to information technology; and
(b) Sixteen percent for others."

66-Words inserted by Punjab Finance Act, 2014 (Act XVII of 2014).

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

68-Figures and word inserted by Punjab Finance Act, 2014 (Act XVII of 2014).

69-Substituted for "Sixteen percent" by Punjab Finance Act, 2020.
70-Words inserted by Punjab Finance Act, 2014 (Act XVII of 2014).
71-Substituted for "Share transfer or depository agents including services provided through manual or electronic book-entry system used to record and maintain securities and to register the transfer of shares, securities and derivatives." by Finance Act, 2015. Earlier these were substituted for "Services provided by share transfer agents." by Punjab Finance Act, 2014.
72-Substituted for "respective headings" by Punjab Finance Act, 2015. Earlier "respective headings" was substituted for "9805.9000" by Punjab Finance Act, 2014.
73-Words inserted by Punjab Finance Act, 2016.
74-Substituted for "9805.9200" by Punjab Finance Act, 2016.
75-Words inserted by Punjab Finance Act, 2014 (Act XVII of 2014).
76-Word and figure inserted by Punjab Finance Act, 2014 (Act XVII of 2014).
77-Substituted for "Sixteen percent" by Punjab Finance Act, 2020.
78-Words and brackets inserted by Punjab Finance Act, 2015.
79-Words and brackets inserted by Punjab Finance Act, 2014 (Act XVII of 2014).
80-Word and figure inserted by Punjab Finance Act, 2014 (Act XVII of 2014).
81-Words etc. inserted by Punjab Finance Act, 2015.
82-Substituted for "Sixteen percent" by Punjab Finance Act, 2021 (Act XIX of 2021).
83-Substituted for "and interior decorators" by Punjab Finance Act, 2019.
84-Words and brackets inserted by Punjab Finance Act, 2015.
85-Substituted for "9819.3000" by Punjab Finance Act, 2015.
86-Substituted for "Sixteen percent" by Punjab Finance Act, 2020.
86-Entry omitted by Notification No. SO(TAX-2/97 Pt.XIV), dated 12-09-2023. Before omission read as:

37	Services provided in respect of manufacturing or processing on toll or job basis (against processing on conversion charges) including industrial and commercial packaging services and similar outsourcing of industrial or commercial processes.	9868.0000 9841.0000 and 9819.1400	Five percent without input tax adjustment
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87-Word and figure inserted by Punjab Finance Act, 2014 (Act XVII of 2014).
88-Words inserted by Punjab Finance Act, 2014 (Act XVII of 2014).
89-Figures and word inserted by Punjab Finance Act, 2014 (Act XVII of 2014).
90-S.Nos. 38 to 47 inserted by Punjab Finance Act, 2014 (Act XVII of 2014)
91-Words inserted by Punjab Finance Act, 2016.
92-Substituted for "98.22 and 9860.0000" by Punjab Finance Act, 2016.
93-Substituted for "Sixteen percent" by Punjab Finance Act, 2020.
94-Words inserted by Punjab Finance Act, 2021 (Act XIX of 2021).
95-Substituted for "Nineteen and a half" by Punjab Finance Act, 2021 (Act XIX of 2021).
96-Substituted for "for patients" by Punjab Finance Act, 2015.
97-Commas & word inserted by Punjab Finance Act, 2019.
98-Substituted for "Sixteen percent" by Punjab Finance Act, 2020.
99-Substituted for "Sixteen percent" by Punjab Finance Act, 2021 (Act XIX of 2021).
100-Entries in Column Nos. (2) to (4) of Serial No. 47 omitted by Notification No.SO(TAX)1-2/97, dated September 23, 2014.
101-S. Nos. 47 to 59 inserted by Punjab Finance Act, 2015.
102-Comma and words inserted by Punjab Finance Act, 2016.
103-Expression "inter-city" omitted by Punjab Finance Act, 2021 (Act XIX of 2021).
104-Words etc. "EXCLUDING: Services provided by an individual owner of a vehicle for carriage of goods" omitted by Punjab Finance Act, 2018 (Act XXX of 2018) w.e.f. November 1, 2018.
105-Substituted for "Sixteen percent" by Punjab Finance Act, 2018 (Act XXX of 2018) w.e.f. November 1, 2018.
106-Substituted for "Sixteen percent" by Punjab Finance Act, 2021 (Act XIX of 2021).
107-Substituted for "Sixteen percent" by Punjab Finance Act, 2020.
108-Serial No. 54 substituted by Punjab Finance Act, 2019.
109-Substituted for "Debt collection and similar other recovery services." by Punjab Finance Act, 2018 (Act XXX of 2018) w.e.f. November 1, 2018.

110-Substituted for "Sixteen percent" by Punjab Finance Act, 2020.

111-Serial No. 60, 61 and 62 inserted by Punjab Finance Act, 2016.

112-Substituted for "Services provided by cosmetic and plastic surgeons and hair transplant services but: EXCLUDING: Services provided to acid or burn victims." by Punjab Finance Act, 2018 (Act XXX of 2018) w.e.f. November 1, 2018.

113-Substituted for "Services provided by warehouses or depots for storage including cold storages." by Punjab Finance Act, 2018 (Act XXX of 2018) w.e.f. November 1, 2018.

114-Serial No. 63 inserted by Punjab Finance Act, 2018 (Act XXX of 2018) w.e.f. November 1, 2018.

115-Substituted for "Sixteen percent" by Punjab Finance Act, 2020.

116-Serial No. 64 inserted by Punjab Finance Act, 2019.

117-Serial No. 65 inserted by Punjab Finance Act, 2019.

118-Serial No. 66 inserted by Punjab Finance Act, 2019.

119-Serial No. 67 inserted by Punjab Finance Act, 2019.

120-Serial No. 68 inserted by Punjab Finance Act, 2019.

121-Substituted for "Five percent without input tax adjustment" by Punjab Finance Act, 2020.

122-Serial No. 69 inserted by Punjab Finance Act, 2020.

123-Explanation inserted by Punjab Finance Act, 2022.

124-Serial No. 70 inserted by Punjab Finance Act, 2021 (Act XIX of 2021)