

Dated: 10th July, 2025

NOTIFICATION

No. PRA/Orders.06/2021/846- In exercise of the powers conferred under section 76 of the Punjab Sales Tax on Services Act 2012 (*XLII of 2012*), the Punjab Revenue Authority, with the approval of the Government, is pleased to make the following amendment in the Punjab Sales Tax on Services (Withholding) Rules, 2015, with immediate effect:

AMENDMENT

In the **Punjab Sales Tax on Services (Withholding) Rules, 2015**, after rule 5, the following shall be inserted:

"5a. withholding in case of Companies etc.- Notwithstanding anything contained in rule 5:

- (a) telecommunication, banking and insurance Companies, on receipt of taxable services other than advertisement services from service provider Company being the active taxpayer, shall withhold eighty percent of the amount of tax and remaining twenty percent shall be deposited by the service provider Company to the Government; and
- (b) Companies other than mentioned in clause (a), on receipt of taxable services other than advertisement services from service provider Company being the active taxpayer, shall withhold only twenty percent of tax amount and remaining eighty percent of tax shall be deposited by the service provider Company."


CHAIRPERSON

PUNJAB REVENUE AUTHORITY

NO. AND DATE EVEN:

A copy is forwarded for information to:

1. Secretary to the Governor, Punjab, Lahore
2. Principal Secretary to Chief Minister, Punjab, Lahore.
3. Additional Secretary (Coord)/Staff Officer to Chief Secretary, Government of the Punjab, Civil Secretariat, Lahore.
4. Senior Member, Board of Revenue, Punjab, Lahore.
5. Registrar, Lahore High Court, Lahore.
6. All Administrative Secretaries, Government of the Punjab.
7. All heads of Attached Departments/Autonomous Bodies/Public Sector Companies/ Corporations/Special Intuitions, Government of the Punjab.

8. Accountant General, Punjab, Lahore.
9. All Commissioners of PRA.
10. All Divisional Commissioners of Punjab.
11. All Deputy Commissioners of Punjab.
12. All Presidents of Chambers of Commerce and Industry in Punjab.
13. All Presidents of Tax Bar Associations in Punjab.
14. The Deputy Director (Legis), Government of the Punjab, Law & Parliamentary Affairs Department with the request to kindly forward the said notification to the Government Printing Press for the Punjab Gazette.
15. CEO, PRAL, Islamabad.
16. PS to Finance Secretary, Civil Secretariat, Lahore.
17. PS to Chairman, PRA.
18. PSs to CS/ACS/FS/Secretary (Services), S&GAD.


(MUHAMMAD ASIF)
Additional Commissioner (HQs)