



GOVERNMENT OF THE PUNJAB
FINANCE DEPARTMENT

2nd April, 2020

NOTIFICATION

No SO(TAX)1-110/2020 (COVID-19).- In exercise of the powers conferred under subsection (1) of section 5 of the Punjab Sales Tax on Services Act 2012 (XLII of 2012), Governor of the Punjab is pleased to make the following amendments in the Second Schedule to the Act *ibid.*, with immediate effect:

AMENDMENTS

In the Second Schedule to the Punjab Sales Tax on Services Act 2012, in the table:

- (1) At Sr. No. 1, in columns (1) to (4), for the existing entries, the following shall be substituted:

Sr.NO.	Description	Classification, if applicable	Rate of Tax
(1)	(2)	(3)	(4)
1	Hotels, motels, guest houses.	9801.1000	(i) Zero percent without input tax adjustment for non-corporate, non-franchise, non-chain businesses; and (ii) sixteen percent for others.
	Marriage halls and lawns (by whatever name called) including pandal and shamiana services.	9801.3000	Zero percent without input tax adjustment.
	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	Zero percent without input tax adjustment.
	Clubs including race clubs and their membership services including service, facilities or advantages, for a subscription or any other amount to their member.	9801.4000	Sixteen percent."

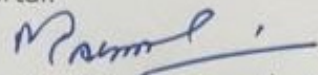
- (2) At Sr. No. 7, in column (4), under the heading 'Rate of Tax', for the existing entry, the following shall be substituted:
- "(i) Zero percent without input tax adjustment for health insurance and life insurance; and
(ii) sixteen percent of gross premium paid, for others."
- (3) At Sr. No. 22, in column (4), under the heading 'Rate of Tax', for the existing entry, the following shall be substituted:
- "(i) Zero percent without input tax adjustment for services provided by digital platforms; and
(ii) sixteen percent for others."
- (4) At Sr. Nos. 14, 18, 24, 25, 32, 35, 36, 43, 44, 45, 66, 67 and 68, in column (4), under the heading 'Rate of Tax', for the existing entry, the following shall be substituted:
- "Zero percent without input tax adjustment"
- (5) This notification shall remain effective for a period from its publication in the official Gazette till 30.06.2020 (both days inclusive) and on and from 01.07.2020, the above amendments shall cease to have effect and the position obtaining prior to this Notification shall stand restored.

SECRETARY
GOVERNMENT OF THE PUNJAB
FINANCE DEPARTMENT

NO. & 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 Punjab, Civil Secretariat, Lahore.
4. Secretary, Finance Division, Government of Pakistan, Islamabad.
5. Chairman, Federal Board of Revenue, Government of Pakistan, Islamabad.
6. Finance Secretary, Government of Sindh, Khyber Pakhtunkhwa and Balochistan.
7. Chairperson, Punjab Revenue Authority, 5-B, Danapur Road, GOR-I, Lahore.
8. Chairman, Sindh Revenue Authority.
9. Chairman, Balochistan Revenue Authority.
10. Director General Khyber Pakhtunkhwa Revenue Authority.
11. Senior Member, Board of Revenue, Punjab, Lahore.
12. Registrar, Lahore High Court, Lahore.
13. All Administrative Secretaries, Government of the Punjab.
14. Accountant General, Punjab, Lahore.
15. Inspector General of Police, Punjab, Lahore.
16. All Commissioners in the Punjab.
17. All the Deputy Commissioners in Punjab.
18. President, Federation of Pakistan Chambers of Commerce and Industry, Federation House, Clifton, Karachi.
19. President, Overseas Investors Chambers of Commerce & Industry (OICCI), Chamber of Commerce Building, Talpur Road, P.O. Box 4833, Karachi.
20. All Presidents of Chambers of Commerce and Industry in Punjab.
21. All Presidents of Tax Bar Associations in Punjab.
22. The Deputy Director (Legis), Government of the Punjab, Law and Parliamentary Affairs with the request to kindly forward the said notification to the Government Printing Press for Punjab Gazette.
23. Finance Department and PRA's website/e-portal.


(MUHAMMAD AKMAL, PMS)
SECTION OFFICER (TAX)

