



KHYBER PAKHTUNKHWA

Published by Authority

PESHAWAR, MONDAY, 18TH DECEMBER, 2017

KHYBER PAKHTUNKHWA REVENUE AUTHORITY

NOTIFICATION

Dated Peshawar, the 31/10/2017

No. KPRA/GN/1812-25.—In exercise of the powers conferred by section 114 of the Khyber Pakhtunkhwa Finance Act, 2013 (Khyber Pakhtunkhwa Act No. XXI of 2013), the Khyber Pakhtunkhwa Revenue Authority is pleased to make the following Regulation, namely;

KHYBER PAKHTUNKHWA REVENUE AUTHORITY SALES TAX ON SERVICES REGULATION, 2017 **(KPRA REGULATION NO. IV OF 2017)**

Chapter-1 **(Preliminary)**

1. Short title and commencement:-

- 1) This Regulation may be called the Khyber Pakhtunkhwa Revenue Authority Sales Tax on Services (Registration) Regulation, 2017;
- 2) It shall come into force at once.

2. Definitions. --(1) In this Regulation, unless there is anything repugnant to the subject or context:

- (a) "Act" means the Khyber Pakhtunkhwa Finance Act, 2013;
- (b) "Active taxpayer" means a registered person who does not fall in any of the following categories, namely:
 1. Who is blacklisted or whose registration is suspended under the Act;
 2. Who fails to file the monthly sales tax return under the Act by the due date for three consecutive tax periods;

- (c) "adjudicate" means to make, for reasons to be recorded, an order or decision in a case or dispute falling within the purview of the Act or this Regulation.
- (d) "adjudicating officer" means an officer of the Authority authorized to adjudicate a case or dispute culminating in an adjudicating order;
- (e) "advertisement services" means the business of producing and circulating advertisements and includes publicity or any other act of advertising, either directly or indirectly, through print and electronic media including web, television, cable network, cellular network, radio, newspapers, periodicals and magazines, bill boards, poles, or screens for display; and also includes making, preparation, display, demonstration or exhibition of advertisement in any manner;
- (f) "advertising agency" means any person engaged in providing or rendering services by creating, planning and handling advertisement for his client, concerned with the making, preparation, display, demonstration or exhibition of advertisement in any manner; and includes advertising consultant by whatever name called, and time slots by TV channels;
- (g) "Appendix" means an appendix appended to this Regulation;
- (h) "Authority" means the Khyber Pakhtunkhwa Revenue Authority, established under the Act;
- (i) "CRO" denotes Central Registration Office established for the purpose of centralized sales tax registration.
- (i) "e-filing" means filing the Returns electronically;
- (j) "franchise services" means the services rendered or provided by a "franchisee" under an authority given by a "franchiser", under an agreement or otherwise, granting any right to the "franchisee" to produce, manufacture, distribute, sell or trade or otherwise deal in or do any other business activity relating to goods or services or to undertake any process identified with franchiser against a fee, including fee for technical services, consideration, royalty, either through use of trademark, service mark, trade name, logo, brand name or any such symbol or otherwise;
- Explanation.** In case the "franchiser" is non-resident, the "franchisee" shall be liable to pay tax to the Government;
- (k) "Government" means the government of Khyber Pakhtunkhwa;
- (l) "input tax" in relation to a registered person, means,

- (i) tax levied and paid under this Act on the services received by the person;
- (ii) tax levied and paid under the Sales Tax Act, 1990, on the goods or services received or imported by the person;
- (iii) tax levied and paid under the Islamabad Capital Territory (Tax on Services) Ordinance, 2001 on the services received by the person,

Provided that the Authority may, by notification in the official gazette, specify that any or all of the aforesaid tax shall not be treated as input tax for the purposes of the Act subject to such conditions and limitations as the Authority may specify in the notification,

Provided further that a tax paid shall not be treated as input tax if the person claiming it does not hold a true and valid invoice not older than six tax periods, showing the amount of tax charged and paid;

- (m) "paragraph" means paragraph of this Regulation;
- (n) "permanent establishment" in relation to a person, means a fixed place of business through which the business of the person is wholly or partly carried on, and includes -
 - (a) a place of management, branch, office, factory or workshop, premises for soliciting orders, warehouse, permanent sales exhibition or sales outlet, other than a liaison office except where the office engages in the negotiation of contracts (other than contracts of purchase);
 - (b) a mine, oil or gas well, quarry or any other place of extraction of natural resources; an agricultural, pastoral or forestry property;
 - (c) a building site, a construction, assembly or installation project or supervisory activities connected with such site or project but only where such site, project and its connected supervisory activities continue for a period or periods aggregating more than ninety days within any twelve-months period ;
 - (d) the furnishing of services, including consultancy services, by any person through employees or other personnel engaged by the person for such purpose ;
 - (e) a person acting in Pakistan on behalf of the person as an agent other than an agent of independent status acting in the ordinary course of business as such, if the agent has and habitually exercises an authority to conclude contracts on behalf of the other person;

- (o) "Province " means the province of Khyber Pakhtunkhwa;
 - (p) "restaurant services
 - (q) "includes the services rendered or provided by the owner, lessor or operator of an establishment, organization, place, café, coffee shop, ice cream parlor or any other premises, by whatever name called, where food, beverages or other edible preparations are served and sold to the customers, including the takeaway customers or delivery service or room or hall service or catering service, whether or not the restaurant provides any other services, facilities, utilities or advantages;
 - (r) "service provider" means a person who provides or is engaged in providing service in the course or furtherance of an economic activity;
 - (s) "system" means the computerized system of the Authority.
 - (t) "taxable services" means services listed in the Second Schedule to the Act;
- (2) Words and expressions used but not defined in this Regulation shall have the same meaning as assigned to them under the Act.

Chapter-II

(Registration)

Part-I

(Voluntary Registration)

3. Requirement of registration. - (1) Any person who is required to be registered under any provision of the Act or rules and regulations made there under, or fulfils any other criteria for registration, as may be determined by the Authority, or is paying or is liable to withhold or collect and pay tax under the Act, shall make an application for registration in the Form, Appendix-A, to the designated officer of the Authority within such time as may be determined by the Authority.

(2) The designated officer of the Authority may cause collection of further information, verification or inquiry as to genuineness of the documents attached with the application and to ascertain the accuracy of information or particulars declared in the application for registration. On completion of such verification or inquiry, he may register the applicant and issue a certificate of registration as provided in the form, Appendix-B, assigning a unique provincial Sales Tax Registration Number to the applicant.

(3) Where a person provides one or more taxable services from one or more premises or offices and has a centralized billing, invoicing or accounting system in the Province, such person shall be entitled to seek registration for such office or premises where the billing or accounting systems are located in the Province.

(4) Where a person is providing more than one taxable services, he may make a single application mentioning therein all such services and certificate of registration issued in such case shall mention all such taxable services.

(5) Where a person is carrying on business in two different names in the capacity of an individual proprietor even in the same premises, he shall obtain separate registration number for each business.

(6) Where a person is carrying on business of providing taxable services simultaneously in more than one provinces including the Province, such person shall obtain separate registration number of the Province and pay tax accordingly in respect of the services rendered by him in the Province or attributable thereto.

(7) Every registered person shall invariably mention his Sales Tax Registration Number at a conspicuous place in the business premises, on the invoices, bills, vouchers or other similar documents including correspondence with the Authority.

(8) The applicant shall submit manually and also attach through computerized system the following documents, namely,

- (a) KST-01 Form duly signed by the applicant;
- (b) CNIC of Directors or partners or owners or members, as the case may be;
- (c) Latest paid utility bills (Gas & Electricity) not more than three months old of the meter installed at the business premises;
- (d) One page of business letter pad;
- (e) Incorporation certificate as well as Form-29 duly verified by Securities and Exchange Commission of Pakistan in the case of a Company;
- (f) Bank Accounts certificate or Bank Statements verified by the concerned Bank Manager;
- (g) National Tax Number Certificate, issued by the Federal Board of Revenue;
- (h) Property ownership documents/Rent agreements/Lease deed; and
- (i) Any other document required by the Authority.

4. Rejection of application.-The designated officer of the Authority may reject an application for registration, in which case, it shall, within fifteen days from the date of receipt of complete application in the office of the Authority, inform the applicant specifying the reasons for such rejection.

5. **Change in the particulars of registration.** - (1) In case there is a change in the nature or status of the business enterprise from individual to Association of Persons or a registered firm, or a company, an officer of the Central Registration Office of the Authority, authorized by the Authority, may allow such change after verification of documents on the basis of which the change has been requested.

Provided that in case of change of status from Association of Persons to a corporate entity in the same name and style, change shall be allowed only in those cases where the same member of Association of Persons are nominated as directors in the corporate entity;

(2) Any change or addition in the information already provided at the time of applying for registration can be requested through an application in the Form, Appendix-A, to the authorized officer of the Authority who shall within fifteen days of the receipt of the application in the office of the Authority, either approve or reject the request for change.

(3) In case of any such change, such officer shall issue the revised certificate after cancelling the original registration and the certificate issued earlier.

(4) In all other cases of change in nature or status of business, including sale of majority stake and shares, a new Sales Tax Registration Number shall be issued to the entity.

Part- II **(Compulsory registration)**

6. **Issuance of notice.** - (1) Any person required to be registered but not registered shall be served with a notice as provided in Form, Appendix-C.

(2) In case a written reply to the notice is received from the said person within the time specified in the notice, contesting his liability to be registered, the Authority or officer authorized in this behalf shall grant such person an opportunity of being heard, and shall thereafter pass an order, as deemed appropriate, with a copy provided to him.

(3) Where the person who has been served with a notice under sub-paragraph (1), does not respond within the time specified in the notice, the said person shall be compulsorily registered, a registration number shall be allotted and the registration order shall be served on such person.

(4) For compulsory registration, the following procedure shall be followed:

a. Where a person holds NTN number, a capital word "K" shall be prefixed with his NTN and the person shall be informed about his registration number and date of effect of the registration.

- b. In a case where a person does not hold NTN number, a temporary compulsory registration number containing ten digits; the first six digits showing the classification of services being provided by him and the last four digits starting from 0001 onwards (to be increasingly run based upon the serial number of the register) shall be issued to him mentioning the date of effect of the registration.
 - c. A systematic data based registry shall be maintained containing all available information. All entries shall be made on progressive basis attributing a specific serial number to each registered person.
 - d. A list of the particulars of the persons so registered compulsorily shall be displayed on the official website of the Authority along with date of effect of each registration. However, issuance of compulsory registration number shall not absolve such person of his previous liabilities to pay Khyber Pakhtunkhwa sales tax along with penalties and default surcharge under the aforesaid act and rules made thereunder.
 - e. The name of the person shall be deleted from the said list once he is properly enrolled/ registered with KPRA as aforesaid. No temporary compulsory registration number replaced with a system generated regular registration number shall, however, be reissued to any person.
 - f. In order to discharge his liabilities under the law and to file monthly sales tax returns, the compulsorily registered person shall file his sales tax returns on manual basis with the Authority till such time he is properly enrolled.
- (5) A person registered compulsorily as aforesaid, shall, from the date of compulsory registration, comply with all the provisions of the Act and rules or regulations made there under. In case of his failure to do so, further action as required by law shall be taken against him and all the provisions of the Act and these rules and regulations made there under shall apply accordingly.

Provided that if it is subsequently established, as a result of inquiry by the Authority or its authorized officer, that a person was not liable to be registered but was wrongly registered under this paragraph due to inadvertence, error or misconstruction, the Authority may cancel his registration ab initio.

7. Sanctity of registration. - No person other than the person to whom registration has been issued can use registration or its number for any purpose and the person holding registration in his name shall not dispose of his registration in any manner.

Part-III
(De-registration)

8. De-registration.- (1) A registered person who wants to be de-registered shall apply to the Authority through an application as provided in the Form, Appendix-D.

(2) De-registration, if ordered by the Authority, shall come into force from such date as may be specified by the Authority or the date on which the tax, if outstanding against such person, is deposited, whichever is later.

(3) Every order of de-registration shall be placed on the Website of the Authority within three working days from the date of issuance of such order.

9. Procedure to be followed for De-registration and Suspension of the registration. - (1) For taking the action under sections 45 and 46 of the Act, the procedure as laid down by the Authority in relation to holding of an inquiry and giving the registered person an opportunity of being heard, shall be followed.

(2) Every order passed under this paragraph shall be uploaded on the website of the Authority within three working days from the date of issuance of such order.

10. Treatment of invoices. - During the period of suspension or cancellation of a registration, the invoices issued by such person shall not be eligible for the purpose of tax credit, input adjustment or other similar benefits under the Act.

11. Revival of cancelled registration. - (1) Where it is subsequently proved that a registration has been cancelled or suspended on account of any incorrect comprehension of facts or wrong understanding of the circumstances leading to cancellation or suspension, the Authority may revive the cancelled or suspended registration subject to such conditions and with effect from such date as it may deem appropriate.

(2) In case a person whose cancelled or suspended registration has been revived, he shall be entitled to the benefits and privileges under the Act and rules made there-under.

12. Un-discharged tax liability. - Suspension or cancellation of a registration shall not absolve the registered person of any tax liability which he failed to discharge during validity of the registration.

Part-IV
(Miscellaneous)

13. Grant of Registration already registered with Federal Board of Revenue. - The taxpayers already registered with the Federal Board of Revenue and opting for transfer of registration through the system shall not be required to file any new application for registration with the Authority. They shall be automatically registered for the purpose of the Act and shall receive intimation from the Authority either through email or Short Message Service or by courier or post, assigning them "K" as prefix to NTN,

Provided that such person shall, within 15 days of such intimation or this Regulation, whichever is earlier, submit to the Authority the required particulars of his economic activity as mentioned in sub-paragraph (8) of paragraph 3 above for the purpose of its proper registration under the law.

14. Transfer of Registration. - (1) The Authority may, either subject to any condition or otherwise, order transfer of the registration of any person from the jurisdiction of one office or officer to that of other office or officer of the Authority under intimation to the registered person.

(2) In case a registered person intends to shift his business activity from the jurisdiction of one officer to another or he has any other valid reason for such transfer, he shall apply to the Authority for transfer of his registration along with necessary documents, and the Authority shall, after necessary verifications, decide about such application under intimation to the registered person and concerned officer.

(3) The Authority may, on its own motion, transfer any registration from one office or officer of the Authority to another under intimation to the concerned registered person.

15. Sale of registered business or economic activity.- (1) A business or economic activity involving provision of taxable service for which registration has been obtained from the Authority, may be sold or disposed of ,

Provided that the seller of such business or activity shall pay all his tax liabilities before the sale or transfer and shall also intimate full particulars of the buyer to the Authority.

(2) The buyer of a registered business or economic activity shall obtain a new registration certificate or may, if allowed by the Collector, seek change in the existing registration certificate.

Explanation: For the purpose of this paragraph, sale includes merger, acquisition, and transfer of shares or change of majority Directors of the company under an agreement for sale.

16. Criteria for declaration as active or non-active taxpayer.- The Authority may, by circular, issue criteria for declaration of registered person as active taxpayer or non-taxpayer.

Chapter-III
(Returns)
PART-I
(Filing of Returns)

17. Filing of Return. - The Return under the Act shall be filed by due date in the form provided in Appendix-E. along with all its annexures provided therein, and in the manner provided in this Regulation.

18. Electronic filing of Returns.- (1) Every registered person required to file a Return, unless specifically allowed to file it manually, shall file such Return along with its annexures electronically on the web portal of the Authority in the manner hereinafter provided.

(2) A registered person shall obtain a unique User-Identification and password by e-enrolling himself with the Authority's web portal and shall electronically file a Return (available on the website) through the web portal.

(3) The Return data shall be filled in on the web form and be submitted online to the Authority by using Authority's portal at <https://kpra.kp.gov.pk>, containing instructions regarding filing of e>Returns.

(4) The electronic Return can be filed by a registered person himself or through an authorized e-intermediary, appointed by the Authority under the Act.

19. Manual filing of Return. - (1) The Authority may, in case of any registered person or class of registered persons or in case of any taxable service or class of taxable services, subject to conditions or otherwise, allow manual filing of Return for specific tax period or periods.

(2) Where the Authority has allowed manual filing of Return, the registered person shall deliver the same either at the facilitation counter, or through courier, addressed to the Authority or Collector, with a clear indication on the right corner of the envelop "Khyber Pakhtunkhwa Sales Tax on Services, Return for the Month of _____, 20__".

(3) Where a registered person is private or public limited company, or an entity created by a law for the time being in force, which is liable to file annual audited accounts under section 48 of the Act, shall also file with the Authority such accounts electronically for accounting year within six months of the closing of the accounts of the company.

20. Procedure for e-filing. - (1) While filing the Return, the registered user shall log on to sales tax e-filing home page/e-portal of the Authority at <https://kpra.kp.gov.pk>, using the internet and assigned user Identification and password and follow the step-wise procedure as follows:

- (a) select sales tax on services Return from declaration menu, select the tax period, month, quarter from the drop down list and click the monthly or quarterly Return link to open the Return form;
- (b) Return form shall be displayed which shall be filled in accordance with the instructions provided. The taxpayer shall fill in the relevant annexures of the Return form by providing the details of invoices, value and the tax charged. (the uploading facility for data files is available for all annexures). Based on the details entered in the relevant annexures of the Return, the total values of the main Return form shall be auto-calculated and the payable tax column shall show the tax payable by the registered person who shall verify all the details displayed in the prepared Return form; and
- (c) the e-payment Computerised Payment Receipt, hereinafter described as "CPR", / challan as provided in form, Appendix-F, shall be generated automatically from the system after verification of the Return prepared by the registered person.

- 21. Completion of e-filing.** - (1) E-filing shall be completed in the following manner:
- (a) the user shall fill in all the relevant fields of the Return (the Return may be saved at any time during preparation process to avoid data loss);
 - (b) the Return shall be verified by the person to press the "Verify" button given at the bottom of the form;
 - (c) if the registered person needs any alteration in the verified Return, the user shall press the "Un-Verify" button given at the bottom of the form having access to Personal Identification Number code, hereinafter described as "PIN code" to make the required changes, and the user shall again press the "Verify" button given at the bottom of the form for fresh verification of alterations so made;
 - (d) after verifying the Return, the registered person shall generate Payment Slip Identifier, hereinafter described as "PSID", by clicking "e-Payment" button;
 - (e) the registered person shall present PSID along with payable amount in the State Bank of Pakistan or designated branch of the National Bank of Pakistan or any other bank authorized by the Authority, which shall accept the payment and provide CPR as an acknowledgement of the payment of tax; and
 - (f) the registered person shall press the "Feed CPR" button for automatic and confirmed addition of the CPR in the system.

22. E-submission of Return. -After confirmation of CPR under paragraph 21, the "Submit" button on Return shall be enabled and the registered person shall click the submit button. The system shall require PIN code which shall be entered by the registered person, where after a message shall appear at the top of the screen that "your Return has been submitted".

23. Amendment in CPR.-(1) Where due to any bonafide mistake, any change is required to be made in CPR, the registered person shall apply to the Authority or Collector for correction in CPR along with following documents:

- (i) written application on the business letter head, specifying justification in support of request for correction in the CPR;
- (ii) copy of the relevant verified Return;
- (ii) copy of Computerized Payment Receipt;
- (iv) in case of bank's mistake, a letter from the bank and an affidavit would be filed by the person on whose name the payment has been deposited; and

- (vi) for correction of National Tax Number on CPR, affidavit from the person on whose name the payment has been deposited; or
 - (vii) any other document required by the Authority.
- (2) The Authority or Collector shall convey its approval to the designated officer, who shall:
- (i) update changes as per approval;
 - (ii) maintain record of changes;
 - (iii) intimate the applicant and concerned Collector; and
 - (iv) send summary report to the Authority.

Provided that in case of refusal by the Authority, sufficient reasons shall be given in the order which shall be served on the registered person.

24. Acknowledgment of e-filing. - (1) Acknowledgement shall be printed by clicking the "Print Acknowledgement" button.

(2) The submitted Return shall also be printed and saved on users' computer in Portable Document Format.

(3) The registered person shall quote the computer generated number of the e-filing acknowledgement in all his future correspondence with the Authority.

25. Security of User Identification and password. - (1) The responsibility for filing the Returns and all the information contained therein is that of the registered person.

(2) The registered person shall keep his user Identification and Password allotted by the Authority strictly confidential.

(3) The electronic tax Return and its relevant annexure shall be kept in electronic record of the registered person and shall be produced to the competent authority or officer of the Authority on demand along with supporting documents for various operational and other purposes.

26. Payment of tax. - (1) A registered person filing Return electronically or otherwise shall make payment of the amount of tax due, if any, in State Bank of Pakistan or any of the designated branches of the National Bank of Pakistan or any other designated Bank on the prescribed payment Challan as specified in Form, Appendix-G, or through electronic payment system, as may be devised for the purpose.

(2) In cases where due date has been specified as 15th of a month, the tax due shall be deposited by the same date and the Return shall be filed by 18th of the same month.

(3) The registered person having the status of an 'individual' or 'sole proprietor' shall mention his Computerized National Identity Card number in the relevant column of the Return.

27. Evidence of input tax invoices or utility bills. - In case the Authority has allowed input tax adjustment in respect of any taxable goods used, utilized or consumed for providing taxable services, the registered person shall be required to keep record of all relevant invoices or utility bills as evidence to be produced to the competent officer of the Authority on demand for the purpose of reconciliation or audit or verification of the adequacy of input adjustment availed by the registered person.

28. Filing of scanned attachments. - Where the input tax claimed on goods used, consumed or utilized for providing services exceeds 20% of output tax, the registered person shall be required to file scanned attachment as evidence in support of the input adjustment claimed.

Part-II
(Revision of returns)

29. Revised Return. - Where a registered person needs to revise the Return, resulting in payment of tax over and above the tax already paid on the original Return, he shall, after obtaining permission from the Collector, as required under section 52(6) of the Act, file his revised Return and pay the differential amount of tax along with the default surcharge as may be applicable under the Act.

30. Permission for revision of Return to be reported to the Authority. - All such permissions granted by the Collector for revision of Return shall be reported to the Authority on monthly basis in the format showing the name and registration number of the registered person, relevant tax period, revenue (including adjustment), effect of revision and justification for revising the Return.

31. Substitution of Return. - (1) Where in case of any Return or class of Returns, the Authority or the Collector is of the view that a Return has not been filed properly, accurately or in complete form, the concerned registered person may be asked by the Authority or the Collector to file a new Return in lieu of the Return filed previously in such manner and subject to such conditions as may be specified in this behalf.

(2) Where a new Return has been filed under sub-paragraph (1), the original Return shall be deemed to have never been filed except to the extent of tax paid thereon and no action shall be taken against a registered person to the extent of the declarations made in the previous Return.

CHAPTER-IV
(Adjudication, appeals and Reference)

PART-I
(Adjudication by officers of the authority)

- 32. Electronic adjudication.** - Where any registered person for any bona fide reason, requests for hearing of his case under adjudication through recordable video conferencing or other electronic media, the request may be accepted, if deemed fit by the Adjudicating Officer.
- 33. Quasi-judicial nature of adjudication.** - Adjudication under this Part shall be treated as quasi-judicial proceedings.
- 34. Rationale of penalties.** - Adjudicating authorities may waive of penalty in cases where there is sufficient cause which prevented the tax payer to discharge any tax liability.
- 35. Adjudication orders.** - The adjudicating officer shall issue a speaking order and communicate it to the tax payer in the manner as provided by the Act.
- 36. Transfer of cases.** - (1) The Collector may, on his own accord, or on the application of the registered person or the Authority, transfer, for reasons to be recorded, a case from one adjudicating officer to another officer for adjudication.

(2) The adjudication officer to whom the case is transferred may, either resume the proceedings from the stage where it was immediately before such transfer, or start proceedings afresh, but shall provide to the tax payer an opportunity of being heard before making final order.

Provided that in any case the time schedule for adjudication of the case shall remain the same.

PART-II
Appeal to the Collector (Appeals)

- 37. Form of appeal.** Appeal to the Collector (Appeals) shall be filed, verified and acknowledged in the form and manner as prescribed in paragraph 6 of the Khyber Pakhtunkhwa Revenue Authority Business Regulation, 2017 (KPRR Regulation No. I of 2017).
- 38. Maintenance of record.** ---The Collector (Appeals) shall maintain proper record of all appeals filed before him and decided by him.

PART-III
(Appeal to the Appellate Tribunal)

39. **Period of appeal from the order of Collector or Authority.** --- The period of limitation for filing appeal to the Appellate Tribunal against the order passed by the Collector or the Authority shall be the same as specified in the Act for filing of such appeal against the appellate orders passed by the Collector (Appeals).

40. **Form of appeal to Tribunal.** - Appeal to Appellate Tribunal shall be filed and verified in the form, Appendix-H.

40-A. **Maintenance of record.** --- The Appellate Tribunal shall maintain proper record of all appeals filed before it and decided by it.

PART-IV
(Reference to the High Court)

41. **Form of reference to High Court.** - Reference to the High Court shall be filed in the form, Appendix-J.

Chapter V
(Adjustment of input tax paid)

42. **Determination of input tax.** - (1) The input tax claimed by the registered person in relation to the taxable services shall be worked out first and the amount so worked out shall be bifurcated for the tax paid on services provided or rendered in the Province and the services provided or rendered outside the Province.

(2) The input tax paid on goods and services used in providing or rendering non-taxable or exempt services and also on the services provided or rendered outside the Province shall not be admissible.

(3) In case an input was used in providing or rendering taxable services and also non-taxable or exempt services and services provided or rendered outside the Province, the input tax shall be apportioned according to the following formula for availing of input tax adjustment or deduction:

$$\text{Residual Input Tax Credit on Taxable services} = \frac{\text{Value of Taxable Services} \times \text{Admissible Input Tax}}{\text{Value of Taxable} + \text{Value of non-taxable or Exempt services.}}$$

(4) The input adjustments claimed by a registered person under the aforesaid subparagraphs of this paragraph may be subject to reconciliation and audit by the officers of the Authority.

Explanation: For the purpose of this paragraph, non-taxable services include the services rendered or provided out of the Province and not taxable in the Province.

43. Extent, allowance and adjustment of input tax.- (1) Adjustment of input shall be admissible to the extent of its use in providing of taxable services during a tax period.

(2) No input tax adjustment, on any ground whatsoever, shall be allowed in respect of tax required to be charged, deducted and paid on the basis of principles of origin or reverse charge under section 20 of the Act and the person liable to pay such tax shall deposit the whole amount of due tax in the relevant head of Government account without deduction, adjustment or credit, as the case may be.

44. Input tax credit not allowed. --- (1) Notwithstanding anything contained in the Act, a registered person shall not be entitled to claim, reclaim, adjust or deduct input tax in relation to:

- (i) the goods or services used or to be used for any purpose other than for the taxable services provided or rendered or to be provided or rendered by him;
- (ii) the goods in respect of which sales tax has not been deposited in the Federal Government treasury by the respective suppliers of goods;
- (iii) the services in respect of which tax under this Act has not been deposited in the government treasury and services in respect of which the Islamabad Capital Territory sales tax has not been deposited in the treasury of the Federal Government;
- (iv) further tax, extra tax or value addition tax levied and paid under the Sales Tax Act, 1990 and the rules or regulations made thereunder;
- (v) fake, forged, flying or fraudulent invoices or the invoices used by persons black-listed or suspended or declared non active by the Authority or the Federal Board of Revenue;
- (vi) capital goods and fixed assets not exclusively used in providing or rendering of taxable services;
- (vii) the following goods or services, excluding the ones directly used and consumed in the economic activity of a registered person in provision of the services paying sales tax,
 - (a) vehicles classified under Chapter 87 of the First Schedule to the Customs Act, 1969 (Act No. IV of 1969) and parts (including batteries, tires and tubes) of such vehicles;

- (b) calendars, diaries, gifts, souvenirs and giveaways;
 - (c) garments, uniforms, fabrics, footwear, handwear, headwear for the employees;
 - (d) food beverages and consumption on entertainments, meetings or seminars or for the consumption of the registered person or his Directors, shareholders, partners, employees or guests;
 - (e) electricity, gas and telecommunication services supplied at the residence of the employees or in the residential colonies of the employees;
 - (f) building material including cement, bricks, mild steel products, paints, varnishes, distemper and glass products;
 - (g) office equipment and machines (excluding electronic fiscal cash registers) furniture, fixtures or furnishings;
 - (h) electrical and gas appliances, pipes and fittings;
 - (i) wires, cables, sanitary fittings, ordinary electric fittings, electric fans and electric bulbs and tubes; and
 - (j) crockery, cutlery, utensils, kitchen appliances and equipment;
- (viii) utility bills not in the name of the registered person unless evidence of consumption of such utilities is provided to the satisfaction of the officer of the Authority not below the rank of an Assistant Collector;
- (ix) goods or services procured or received by a registered person during a period exceeding six months prior to the date of commencement of the provision of taxable services by him;
- (x) goods or services used or consumed in a service liable to sales tax at the rate less than the standard rate or at specific rate or fixed rate or at such other rates not based on value as mentioned in the second schedule to the Act;
- (3) No person other than a person registered under sections 41, 42 or 43 of the Act shall claim or deduct or adjust any input tax in respect of sales tax paid on any goods or services received or procured by him for use or consumption in the provision of taxable services.

45. Credit and Debit Notes. - (1) Where a registered person has issued an invoice for a taxable service, and such service or part thereof has been cancelled, or where, for any valid reason, the value of service or the amount of sales tax mentioned in the invoice needs to be revised, the service provider and service recipient shall be entitled to make corresponding adjustments against output tax or input tax respectively in the manner provided under this paragraph.

(2) In case of cancellation of service or any part thereof, the service recipient shall issue a Debit Note, in duplicate, in respect of such service or part thereof, indicating the extent or quantity being cancelled, as well as the following particulars, namely:

- (a) name and registration number of the service recipient;
- (b) name and registration number of the service provider;
- (c) number and date of the original sales tax invoice;
- (d) the value and sales tax involved in the cancelled service;
- (e) the reason for issuance of the Debit Note; and
- (e) name, signature and seal of the authorized person issuing the note.

(3) The original copy of the Debit Note shall be sent to the service provider who had issued the invoice and the duplicate copy shall be retained for record.

(4) On receipt of the debit Note as aforesaid, the service provider shall issue a Credit Note, in duplicate, providing the same particulars as are mentioned in sub-paragraph (2), send the original copy to the service recipient and retain the duplicate copy for record.

(5) Where for any valid reason, the value of the service or the amount of sales tax mentioned in the invoice issued has increased, the service provider shall issue a Debit Note, in duplicate, containing the following particulars, namely:

- (a) name and registration number of the service provider;
- (b) name and registration number of the service recipient;
- (c) number and date of the original sales tax invoice;
- (d) the original value and sales tax as in original invoice;
- (e) the revised value and sales tax;
- (f) the difference of value and sales tax;
- (g) reason for revision of value; and
- (h) name, signature and seal of the authorized person issuing the note.

(6) The service recipient shall issue corresponding Credit Note, in duplicate, with the same particulars as in the corresponding Debit Note, to complete the record relating to the transaction and for verification.

(7) Where for any valid reason, the value of the service or the amount of sales tax mentioned in the invoice issued has decreased, the service provider shall issue a Credit Note, in duplicate, providing the same particulars as are mentioned in sub-paragraph (5), send the original copy to the service recipient and retain the duplicate copy for record. The service recipient shall issue a Debit Note with reference to the Credit Note issued by the service provider as an acknowledge of the receipt of the same mentioning therein the same details as are given in the corresponding Credit Note.

(8) The service recipient shall not be entitled to claim input tax in respect of the service which is cancelled. In case of partial cancellation of service, the service recipient shall not be entitled to claim input tax proportionate to the value of service so cancelled.

Provided that where the service recipient has already claimed input tax in respect of such service, he shall increase or reduce the amount of input tax by the corresponding amount as mentioned in the Debit Note or Credit Note, as the case may be, in the return for the tax period in which the respective Note was issued.

(9) Where the service recipient has already accounted for the output tax in the sales tax return for the service against which the Debit Note was issued subsequently, he may increase or reduce the amount of output tax by the corresponding amount as mentioned in the Debit Note, in the tax return for the tax period in which the respective Note was issued.

(10) The adjustments as hereinbefore noted which led to reduction in output tax or increase in input tax can only be made if the corresponding Debit Note or Credit Note is issued within one hundred and eighty days of the rendering of service,

Provided that the Collector may, at the request of the supplier, in specific cases, for reasons to be recorded, extend the said period by another sixty days.

46. Transfer of credit. -- If a service provider shifts or transfer his business on account of change in the ownership, sale, merger, lease, amalgamation or transfer of business to a joint venture including transfer of liabilities of the business, the service provider shall be allowed to transfer the un-utilized sum of input credit demonstrated in the accounts to such transferred, sold, leased or amalgamated business, as the case may be.

47. Maintenance of records. -- The provider of the services shall keep proper record for receipt, disposal, consumption and inventory of input and capital goods in which relevant information regarding the value of the duties and taxes paid, credit taken and utilized, the particulars of the persons from whom the input or capital goods were procured is recorded. In this connection, the burden of proof regarding admissibility of the input credit shall exclusively lie on the person actually taking such credit. In case, any input tax adjustment is claimed wrongfully on account of incorrect application of formula or otherwise, as set out under this regulation, the claimant shall be liable to punishment under the respective provisions of law.

Chapter-VI (Authorized Representatives)

48. Persons authorized to represent a tax payer.-(1) The following persons maybe authorized by a taxpayer to represent him before the Authority or its officers, Collector (Appeals), Alternate Dispute Resolution Committee and the Appellate Tribunal:

- (i) a person in the employment of the taxpayer working on a fulltime basis;

- (ii) an advocate entered in any roles, and practicing as such, under the Legal Practitioners and Bar Councils Act, 1973 (XXXV of 1973);
- (ii) a person holding a bachelor or master's degree in commerce or business administration;
- (iv) a person who has retired or resigned after putting in satisfactory service in the Provincial or Federal Tax Departments for a period of not less than ten years in a post not inferior to that of an Assistant Collector;

Provided that no such person shall be entitled to represent a taxpayer for a period of one year from the date of his retirement or resignation, or in a case in which he had made or approved any order under the relevant law; or

- (v) a chartered accountant or cost & management accountant as defined under the Chartered Accounts Ordinance, 1961 (X of 1961) or, as the case may be, in the Cost & Management Accountant Act, 1966 (XIV of 1966).

49. Disqualification. - (1) Notwithstanding the provisions of paragraph 3, the following persons shall not be entitled to represent the registered person:

- (i) a person who has been convicted as a result of any criminal proceedings under any law;
- (ii) a person who has been dismissed, removed or compulsorily retired from service;
- (ii) a person who is an undercharged insolvent;
- (iv) a person who has been found guilty of misconduct in any form; or
- (v) a person who has been disqualified under paragraph 7.

50. Procedure to appoint authorized representative. - (1) While appointing an authorized representative, the registered person shall issue a letter of authorization in the form, Appendix-A, duly signed by the registered person, or in the case of a company or Association of persons, by the proprietor, partner or director of the company or business concern, which shall be submitted by the authorized representative before the adjudicating authority, Collector (Appeals), Alternate Dispute Resolution Committee or Appellate Tribunal.

(2) The authorized representative shall use the letter of authorization for a single or more hearings, or till final decision of the case by the concerned officer or forum of appeal, as indicated in the letter of authorization.

(3) The registered person may cancel the letter of authorization at any time under intimation to the Authority or its concerned officer, Alternate Dispute Resolution Committee, Collector (Appeals) or the Appellate Tribunal, as the case may be.

51. Professional responsibility. – (1) The authorized representative shall:

- (i) not participate, whether individually or in concert with others, in any plan, scheme or arrangement attempting or having as its purpose the contravening of any provision of the Act or rules and regulations made there under;
- (ii) not, either directly or indirectly or in any manner whatsoever, lend his authorization to any person, firm or corporation for the purpose of contravening any provision of the Act or rules and regulations made there under;
- (ii) exercise reasonable care and diligence to prevent persons under his supervision from engaging in conduct which may violate any provision of the Act or rules and regulations made there under;
- (iv) not engage in any activity that constitutes dishonesty, fraud or gross incompetence while performing his functions and duties as authorized representative;
- (v) promptly report to the Authority or its officers any known violation of the Act or rules and regulations;
- (vi) co-operate fully with the Authority or its officers in the investigation of any alleged violation of the Act or rules and regulations;
- (vii) not offer or promise anything of value with the intent of inducing a person who is performing a public duty to do or abstain from doing any act related to such public duty;
- (viii) not contract for or accept compensation or anything of value for services not performed;
- (ix) not knowingly or intentionally engage in any false or misleading conduct or advertising with respect to client solicitation;
- (x) not knowingly furnish inaccurate, deceitful or misleading information to a client or employer, a prospective client or employer, or a public agency or representative of public agency;
- (xi) not reveal information known to be confidential unless the release of such information is authorized by the source or required by law;
- (xii) not state or employ that he represents a person or firm that he does not in fact represent, and
- (xii) not solicit or advertise tax consulting services by claiming a specific result or stating a conclusion regarding such services without prior analysis of the facts and circumstances pertaining thereto.

(2) The professional responsibility stated in sub-rule (1) is in addition but not in derogation to any such responsibility or code of ethics applicable to the professional conduct of the authorized representative under any other law.

52. Power to disqualify.- On receipt of a complaint against any authorized representative for misconduct from concerned officer of the Authority, Collector(Appeals), the Appellate Tribunal or any other relevant forum; the Authority may, after affording such authorized representative an opportunity of being heard, disqualify him from representing a registered person for a given period of time.

Chapter-VII (System)

53. Mechanism for access to the system.-The Authority shall develop mechanism for access of the registered persons to the system, in order to facilitate them in meeting their tax obligations. Procedure regarding access control and determination of the activities of the authorized users in this regard will be as provided hereinafter;

54. Authorization. - (1) A person desirous to be authorized as user of the system, or to perform certain functions on the system or for having access to the information it contains, may apply to the Authority by visiting the web portal <https://e.kpra.kp.gov.pk>.

(2) The application will be scrutinized on the basis of information provided by the applicant, and the Authority may either, subject to such conditions or restrictions as it may impose, grant authorization, or refuse the application after giving the applicant an opportunity of being heard through an officer of the Authority nominated in this behalf.

(3) No person shall have or attempt to have an access to the system for transmission to or receipt of information unless so authorized as aforesaid.

55. Unique User Identifier. - (1) Every person authorized as user of the system shall be allotted a 'Unique User Identifier', hereinafter described as "UUI", for his identification in relation to his access to the system for transmission to or receipt of relevant information there from.

(2) Such authorized person shall comply with the access management policy of the Authority and shall not share UUI with any other person, fully realizing his responsibility regarding user Identification and password.

56. Access to the system. - (1) Subject to the conditions and restrictions as may be imposed by the Authority to ensure that only legitimate users enjoy access to the system, the authorized user shall access the system for transmission to or receipt of relevant information only there from.

(2) The Authority may, at any time, impose any additional conditions upon any authorized user or class of authorized users for accessing the system or to maintain confidentiality or security in terms of protection of the system resources against in-appropriate or un-authorized access and use of information.

(3) The Authority may require an authorized user or class of authorized users, including their accredited agents, to use any additional electronic security including digital certification for electronic filing of Return or any other declarations or documents in a secure manner.

57. Responsibility of the user. - (1) Every person authorized to use or interact with the system shall be responsible for such use or interaction only to the extent authorized by the Authority and shall comply with its policies and this Regulation. Each such user shall be solely responsible for the usage incurred through his account.

(2) After issuance by the Authority, the authorized user shall be responsible for security and confidentiality of the 'UUI' allotted to him. Any information once transmitted through a given 'UUI', shall constitute sufficient evidence regarding transmission of information by the authorized user, to whom such 'UUI' has been issued.

58. Protection of business information.- Every user of the system shall comply with the safeguards and precautions to prevent unauthorized access and to ensure that information or data relating to any registered person is not provided or shared with any unauthorized person and that the access control or its configuration shall not result in unauthorized leakage of permissions and unintended access.

59. Exchange of information between registered persons. - A registered person may allow the person authorized to use or interact with the system to share his business information with any other person with prior intimation to the Authority and only through an effective access management policy regarding sharing of information.

60. Information to Associations.- The Authority may share any information or data stored in or retrievable from the system with any representative trade body/association of trade, business or industry for the purpose of helping out the Authority in formulation of its policies and effectively carrying out its functions under the laws administered by the Authority.

61. Cancellation of authorization.- Where the Authority is satisfied that any authorized user of the system has failed to comply with any of the conditions or restrictions imposed by the Authority; or acted in contravention of any of the provisions of the Act or the rules and regulations made there under; or has failed to take adequate measures to ensure security and confidentiality of the 'UUI'; or has been convicted for an offence under the Act or any other law for the time being in force; it may cancel the authorization of such user after affording him an opportunity of being heard. Pending consideration of the matter, the Authority may suspend the authorization.

62. Recording of transmissions. - The Authority shall keep logs of record of each transmission sent to or received from an authorized user, for a period of five years from the date of such transmission or receipt.

63. Scrutiny of records. - An authorized officer of the Authority may examine the records maintained by an authorized user, whether electronically or otherwise, in relation to a specific transaction or the system as a whole in order to verify the adequacy, security or integrity of the system and processes thereof or of the media on which such records are created, maintained and stored and may advise suitable actions to be taken by such user for proper maintenance of the records.

CHAPTER-VIII
(Collection of sales tax on certain services)
PART-I
ADVERTISEMENTS

64. Scope of tax. - (1) Every person rendering or providing advertisement services as an advertising agent, including an advertising company or firm, shall pay sales tax on such services.

65. Advertisements on television and radio. - (1) In relation to advertisements on television and radio, the expression "taxable services" includes the services in respect of advertisements:

- (a) broadcast or telecast by television, cable operator or radio stations located in the Province ; or
- (b) booked in the Province for broadcasting or telecasting on television or radio stations based elsewhere, whether or not possessing landing rights in the Province, and transmitted on cable TV networks.

66. Taxable value. - Value of taxable service for the purposes of tax shall be the total consideration in money received or the gross amount charged by a registered person from his clients for advertisement services, including all federal and provincial levies but excluding the amount of sales tax.

67. Liability of cable operators. - Where any cable operator receives booking on account of advertisement directly from the clients, he shall pay the tax on the value of gross amount charged by him including all federal and provincial taxes, other than the sales tax; and such cable operator shall also be liable to registration.

68. Invoicing. - (1) The advertising agent, advertising company or cable operator, as the case may be, shall maintain proper records and accounts of all services provided by him.

(2) The advertising agent or cable operator shall issue a proper tax invoice for each transaction from a duly bound book of serially numbered bills of charges or electronically generated invoices which shall include the particulars (including registration number) of the persons providing and receiving service, description of the service provided and the gross amount charged against such services.

(3) A copy of the invoice referred to in sub-paragraph (2) shall be provided to the person to whom such services have been provided and one copy thereof shall be retained by the service provider in the said bound book of bills of charges for the relevant period.

(4) Only one book of bill of charges shall be used at one time;

Provided that where the service provider has more than one branches of the establishment; separate books of bill of charges may be used simultaneously for each such branch.

69. Maintenance of accounts. - The advertising agents and cable operators shall maintain their accounts in a register in the following form:

Name and location of the agent/cable operator: _____

S. No	Bill of charges	No. and date	Name the media company, if any	Amount of charges billed or to be billed	Amount of Sales tax	Remarks, if any
(1)	(2)	(3)	(4)	(5)	(6)	(7)

PART-II
(Airport services)

70. Applicability. - The provisions of this part shall apply to the services provided, by whatever name called, by airport operators, airport terminal operators, airport ground service providers, airport service providers, as the case may be, whether directly or otherwise through outsourcing to a local or a foreign company.

71. Scope of Tax. (1) All charges against services provided or to be provided to any person by any airport authority or any person authorized by it, in an airport or a civil enclave, including all kind of services provided to the airlines for various facilities, cargo and passenger handling are chargeable to tax. The charges include air operation services, air traffic services, air and ground handling & safety services, aeronautical communication services, navigation aid services, metrological services, search and rescue services, passenger services and parking, housing, storage, warehousing charges and any other related service, lading, housing, hangarrage and parking, aerobridge facility, aircraft power supply, ground handling, commercial licenses in respect of various services provided or rendered at an airport, royalties including those on meal uplift, cargo throughput charges and the cargo and baggage storage services, or any other service that an airport authority is authorized to perform and render as an aviation regulator.

Provided that the charges on account of aforesaid services shall not be subjected to sales tax in case of the services provided or rendered to the aircrafts of the armed forces using an airport belonging to or operated by defense forces of Pakistan or otherwise and services provided to United Nations or an international organization, as declared by the Government for this purpose.

Explanation: The airport services also include the charges made for ground handling services, wherever rendered or provided by any airline, and charges in respect of non-scheduled flights;

(2) The value of taxable services for the purpose of levy of sales tax shall be the gross amount charged by the service provider for the services mentioned in sub-paragraph (1).

(3) The amount of sales tax involved shall be deposited in the prescribed manner by the 15th day of the following month and the prescribed tax return shall be filed within three days from the due date prescribed for payment of tax.

PART-III (Broadcasting services)

72. Charge of Tax. - This part provides for taxation of broadcasting services rendered or provided by a broadcasting agency or a television channel, satellite channel, direct-to-home operator, relay station for television signals or a radio station or by any other mean to a cable operator.

73. Scope. - Any agency engaged in the act of providing or rendering service in relation to broadcasting through various modes, in any manner, in the Province, or, in the case of location of Head Office out of the Province, services provided through its branch office, subsidiary or its representative office or organization within the Province, whether directly or indirectly, shall be chargeable to tax in respect of such services whether directly or indirectly provided or rendered.

74. Valuation of Taxable service. - (1) In case the service provider is located in the Province, tax shall be charged on value of the services rendered or provided in connection with programme selection, scheduling or presentation of sounds or visual matter on a radio or a television channel intended for viewing by the general public.

(2) In case of a foreign company providing up-linking of signals from abroad, it would be liable to tax for consideration received for actual cost of the service provided for the activity of selling of the time slots on electronic media, or obtaining sponsorship for broadcasting of any programmer, or collection of broadcasting charges by the branch office, subsidiary or representative office of such foreign broadcasting agency or organization on its behalf, shall be a taxable activity in the Province and chargeable to tax, even if the encryption of signals or beaming thereof through a satellite has taken place outside the Province.

PART-IV
(Courier services)

75. Tax coverage.—(1) The courier services entailing transmission, conveying or transportation of goods, cargo or documents shall be liable to the tax under the Act on gross value of each consignment booked:

- (a) through a company providing courier services in the Province, directly through a franchise or indirectly as a co-loader; and
- (b) air lines, post offices, railways, road passenger or cargo transport businesses enterprises in respect of cargo originating from or destined to the Province;

Explanation: The services shall include provision of additional facilities such as warehousing or storage, packing and inventory management, and charges for such additional facilities shall be included in the gross amount of charges for courier service for the purpose of levy of tax.

(2) The mechanism for taxation would be as follows:

- (a) where a person provides courier services only in the Province, it will seek registration in its own name;
- (b) where such person is providing courier service within as well as outside the Province, it shall establish its regional office in the Province for the purposes of registration and carrying out its obligations in respect of the services chargeable to the tax under the Act and rules and regulations made there under;
- (c) in case the services are rendered or provided in the Province through outlets, the said person shall intimate to the Authority, within one month of the commencement of the business, the particulars of the service outlets in the Province and get registration in the Province irrespective of the location of the company's office; and
- (d) in the cases where a courier agency utilizes the service of another company for in-transit movement of documents, goods, articles or cargo, the other courier may include the charges in the charges billed by the courier agency to the concerned customers and in that case the service provided by the co-loader shall not be charged to tax.

(3) Where any document, goods, articles or cargo is lost or destroyed for reasons beyond human control during the custody of a courier service provider and charges for such services are refunded to the customers, the registered person shall be authorized to take adjustment to that effect in the Return for the relevant tax period or for the next tax period.

PART-V
(Customs clearing agents)

76. Scope of tax. - The tax shall be payable on all services provided by the custom clearing agents, by whatever name called, in respect of import and export cargo, clearance from customs or other port agencies, whether through sea ports, dry ports or airports.

77. Taxable value. - (1) All kinds of fees, commissions and charges received by the clearing agent shall be included in the taxable value of the services.

(2) Where a custom clearing agent has provided services to an unregistered client from the Province at ports outside the Province, he shall be liable to pay the tax to the Authority in respect of service charges attributable to export-cargo originating anywhere from the Province and import cargo destined to anywhere in the Province.

(3) Where a client of services mentioned in sub-paragraph (1) is a registered person, such client shall deduct and pay the tax to the Authority on reverse charge basis.

Explanation: For the purpose of sub-paragraph (3), registered person includes a person registered under the Sales Tax Act, 1990. He shall file a separate Return in respect of the tax deductible and payable under sub-paragraph (3).

(4) The actual considerations received for transportation charges, demurrage, wharfage, customs-duties, excise duty, sales tax, provincial duties or taxes, toll taxes, municipal charges, port charges, handling charges, packing charges, labor payment and such other reimbursable expenses against proper receipts or invoices or bills shall not be reckoned for the purpose of calculating sales tax.

78. Quoting registration number. - The customs agent shall quote his tax registration number on the Goods Declaration filed with Customs Department.

PART-VI
(Financial services)

79. Scope of tax. - (1) Sales Tax will be charged on services provided or to be provided by a banking company, investment bank, financial institution and a non-banking financial institution or any other person engaged in the financial services business, on their non-interest based services provided or rendered to any person against any kind of consideration such as fee, commission, rent or charge against services such as Letter of Credit commission, guarantee commission, brokerage commission, issuance of letters of credit, issuance of pay orders, cashiers' cheque and demand drafts, bills of exchange, transfer of money, including telephonic transfer, mail transfer, electronic transfer and transfer of money in any manner under different schemes floated in the market, providing bank guarantees, bill discounting commission, safe deposit lockers' fee, safe vaults, credit and debit card issuance, processing, operation charges

relating thereto, commission and brokerage on foreign exchange dealings, services provided as a banker to an issue, advance & loans financial leasing, equipment leasing, hire-purchase leasing and other leasing, taxable insurance services in respect of exempt insurance, if any, services in respect of musharika and modaraba financing, services in respect of utility bills', collection advisory services, investment advisory services, funds management services, asset management services, consultancy services, transfer of information, data and other services.

(2) The taxable charge also includes services provided by any other person engaged in financial advisory, brokerage, deposit taking, providing of credit, issuing and managing means of payment such as credit cards, issuing of securities, bonds and guaranties, keeping, investing, administering or managing money, securities or investment portfolios on behalf of others and managing offer of securities to public as a promoter, trusty or statutory supervisors and also includes any other sum charged in connection with rendering of services to the clients.

Explanation: In the Act and this Regulation, the business of providing financial services includes carrying on a business of rendering or providing all kinds of financial services against consideration of any kind by any person engaged in the related financial services business.

80. Registration. - The Provincial regional offices of the banking companies and non-banking financial institutions located in the Province and other persons engaged in the business of rendering or providing financial services shall register themselves with the Authority.

81. Taxable value. - The tax shall be paid on the gross amount charged by service provider for all kind of services rendered or provided or to be rendered or provided to the customers, excluding mark-up or interest on deposits.

82. Invoices. -The banking companies, investment banks, financial institutions, non-banking financial Institutions and other persons engaged in the financial services business shall not be required to issue tax invoices for the services rendered or provided by them. However, if a recipient of any taxable service is a registered person, a tax invoice may be issued to him on demand.

83. Records. - (1) Each outlet of the company or institution located in the Province or the persons engaged in this business in the Province shall maintain record of the services provided or rendered and tax collected thereon in such a way that it enables the Authority or its authorized officers to ascertain the payment of tax on each category of service in a distinct and correct manner.

(2) In case the Authority or the Bank observes any short collection of tax, as a result of scrutiny, inspection report, payment record or audit report, the Bank shall pay such amount along with default surcharge and penalty within thirty days of such intimation to the Bank and proof of such payment shall be submitted to the Authority accordingly.

84. Disclosure of information and reports. - The Authority or its officer, authorized to collect and obtain any document, report or information in the course of making an inspection or audit for the purposes of the Act, shall not disclose such information, record or report to any person except the concerned authorities only.

Part-VII
(Franchise services)

85. Charge of Tax. - (1) Every person who is holding a franchise or availing any rights under or in respect of any franchise, or is providing or rendering franchise services in the Province shall be liable to pay sales tax at the prescribed rate.

(2) For the purposes of sales tax, the activity of such person shall include sale in the Province through representatives, provision of post-sale service by maintaining any space in the Province, conducting coaching or training classes, or franchisor coming into a contract with a person or a business entity located in the Province in which the franchisee is granted the right to engage in the business of offering services under a marketing plan or system prescribed by the franchisor, or opening of a franchisee's business pursuant to such plan or a contract associated with the franchisor's trademark, trade name, service mark, logotype, advertising or other commercial systems designating the franchisor or its affiliate.

86. Registration and E-enrolment. - (1) Any person falling under sub-paragraph (1) of paragraph 85 shall be registered with the Authority irrespective of the location of the franchise.

(2) Where a franchise is already registered with the FBR, it shall not be required to take a separate registration for the purpose of tax but such franchisee shall enroll through e-enrolment on the web portal of the Authority and the registration number issued by the FBR shall be prefixed with the capital "K" as per procedure.

87. Payment of Tax. - (1) The franchisee shall pay the tax at the prescribed rate on the gross amount of the franchise fee or the deemed franchise fee, technical fee, royalty or any other fee, as the case may be.

(2) The Franchisee shall pay the tax for the month by the due date along with the Return in the prescribed manner.

(3) Where the franchiser is a local company in Pakistan and its franchise services are being rendered to or availed by more than one franchisee in respect of the Province, it may, under prior intimation to the Authority, opt to pay the tax directly after obtaining registration or e-enrolment from the Authority and in such a situation, his franchisees shall not be required to pay the tax, for which purpose the franchiser may issue a certificate to each of his franchisees in proper form under intimation to the Authority.

88. Valuation of franchise services in certain situations. - (1) Where remittance or payment of the franchise fee, royalty, technical fee or other similar fee is made under proper or formal agreement between a foreign or local franchiser and franchisee, the assessable value for the purpose of levy of the tax shall be the gross amount remitted or paid to the franchiser or the amount laid down in the franchise agreement, whichever is higher,

Provided that in cases where there is no formal agreement between the franchiser and franchisee or in case where the agreement between the franchiser and franchisee does not specify the amount of fee, consideration, like franchise fee, royalty, technical fee, network fee or intellectual property transfer/ usage/enjoyment fee, the value of the service shall be an amount equal to 10 per cent of the turnover of the franchise or the recipient of such intellectual property services for the tax periods for which the tax is payable.

(2) Where the franchise is a beverage company, whether foreign or local, and the franchisee is a resident person, the value of franchise services (i.e. franchise fee, royalty, technical fee) shall be the value as laid down in agreement between the franchiser and franchisee;

Provided that in cases where there is no formal agreement between the franchiser and franchisee, or in cases where the agreement does not specify the amount of consideration like franchise fee, royalty, technical fee, the value of service shall be an amount equal to 10 per cent of the value of the beverage concentrate supplied by the franchiser to the franchisee or an amount equal to 10 per cent of the turnover of the franchise whichever is higher.

PART-VIII **(Hotels, clubs and caterers)**

89. Tax coverage. - (1) Sales tax shall be charged and paid on all kinds of services including, but not limited to, the provisioning of food items, drinks and other eatables served by hotels, clubs and caterers, whether for consumption inside or outside the business premises of the registered person.

(2) In relation to clubs, the tax shall also be charged and paid, in addition to providing of food items, water, soft drinks and other eatables served by the club, on services like renting of club accommodation, provision of games, sports, or gym, running of health clubs, commercial centers, rent-a-car service, tourism services and other businesses, facilities or utilities provided by the club, including award of new membership or receipt of monthly membership fee.

(3) Where the services provider runs a hotel, the tax shall also be charged and paid on services like provisioning of food items, drinks and other eatables served by them and catering, renting of rooms or accommodation, or any other premises, provision of games, sports, or gym, running of health clubs, commercial centers, rent-a-car, tourism services and other businesses facilities or utilities, as may be provided.

(4) In the cases of caterers, tax shall be charged from a person engaged in providing services to its clients in connection with catering of food, edible preparations, drinks, crockery and other related items for any occasion or purpose, directly or indirectly on a function, mobile catering, services provided at the premises of an enterprise, organization or institution, on any kind of transport, from/at a place other than his own, or place provided by the receiver of the service under tenancy arrangements or otherwise, or eatables and drinks prepared and supplied directly for any function organized in connection with an official, social or business event.

90. Valuation of services of clubs. - (1) In relation to clubs, the value of taxable services for the purpose of the tax shall be the gross amount charged or the consideration in money provisioning of food items, drinks and other eatables served by them including fee relating to award of new membership, receipt of monthly membership fee and all Federal or Provincial taxes, if any, which clubs receive from its members or clients for providing taxable services.

(2) The value under sub-rule (1) shall not include the consideration received on account of refundable deposits or security amounts unless the same are deducted or adjusted in full or in part as settlement or recovery of dues for services.

91. Filing of Return. - The hotels, clubs and caterers shall submit the monthly Return along with the payment of tax due by the 15th day of the following month;

Provided that in respect of supplies made by the clubs, the due date for filing of Return and deposit of tax due shall be the 15th day of the second month following the month in which supplies were made by the club.

92. Menu card. - Every hotel and club shall print in its menu card or list of food items to be supplied, the price of each item or combination of food, inclusive of all duties and taxes, whether provincial or federal, including the sales tax. The recipient or consumer of food shall be invoiced or billed on the basis of the prices shown in the menu card or price list.

93. Invoicing. - (1) The registered persons shall issue serially numbered tax invoice, bills, vouchers or cash memos and the persons using computerized accounting system may issue computer-generated cash memos, or as the case may be, computer-generated tax invoices.

(2) Out of the price mentioned in the menu card or price list, the tax due shall be calculated on the tax fraction formula and shall be indicated in the tax invoice accordingly

Explanation: For the purpose of this part, membership includes temporary membership, associate membership, honorary membership or membership of any affiliated club using the services of the other club; and in case of hotels, the provisions of this chapter shall apply for collection and payment of the tax on all the services like gym, sports, swimming, golf, events organized, exhibitions, and shows, parties, used by the clients in addition to the food, drinks and other eatables.

PART- IX
(Insurance)

94. Scope of tax. - (1) The insurance and reinsurance companies shall pay the tax on services rendered or provided by them in respect of all kinds of insurance.

(2) The tax shall be calculated on the gross amount of premium charged on risk covered in the insurance or reinsurance policies including the gross amount of reinsurance premium, fee or charges received by a reinsurance company from any person including an insurance company.

95. Tax accounting month.- The tax in respect of insurance policy shall be accounted for in the month when premium is received and shall be deposited by the insurance company at the time of filing of the monthly Return by due date.

96. Cancellation of contract.- An insurance company shall not be liable to pay tax in respect of services pertaining to a contract or any part thereof that has been cancelled;

Provided that the tax already paid in respect of services provided in consequence of such contract shall not be refunded under any circumstances.

97. Records. - The insurance companies shall maintain such record so as to enable the Authority or its authorized officers to verify the accuracy of tax calculations, declarations filed and payments made.

PART- X
(Restaurant services)

98. Registration and e-enrolment. - (1) Every person rendering or providing restaurant services, by whatever name called, in the Province, whether through a single outlet or multiple outlets or in any other manner, shall be registered with the Authority irrespective of the location of his headquarters.

(2) Where a restaurant is already registered with the Federal Board of Revenue, it shall not be required to take separate registration for the purpose of Khyber Pakhtunkhwa sales tax on services and shall obtain only e-enrolment from the Authority through its website/e-portal where the registration number issued by the Federal Board of Revenue shall be automatically prefixed with the capital "K" as per procedure in vogue,

Provided that such person shall, within 15 days of his e-enrolment, submit to the Authority the required particulars of his economic activity as mentioned in sub-paragraph (8) of paragraph 3 above for the purpose of its proper registration under the law.

(3) The hotels, clubs and other organizations providing restaurant services as a part of their economic activity and already registered or e-enrolled with the Authority shall not be required to take any new or additional registration or e-enrolment for the purpose of payment of Khyber Pakhtunkhwa sales tax on their restaurant services. Such hotels, clubs and other organizations shall, however, pay sales tax on their restaurant services to the Government through a single Return covering all of their services.

100. Scope of Tax. - For the purpose of Khyber Pakhtunkhwa sales tax, the restaurant services shall include the services of providing all kinds, types and categories of eatables and drinkables, including priced water, by a business whether called restaurant or cafe, coffee house, food parlor, ice-cream parlor or such marriage, shadi and banquet hall and lawn as is also providing restaurant-type services to walk-in customers. The charges received by restaurants either directly or otherwise on account of rentals for use of personal or family dining rooms/halls/space, and conducting functions/events including decoration charges, if any, shall also be included in the assessable value of services provided by the restaurants.

101. Valuation of restaurant services. - Sales tax shall be charged, collected and paid on the gross amount of the price of eatables and drinkables billed and received from the customers including the component of charges received as service charges on account of serving (waiting) the customers at their tables or otherwise in or by a restaurant.

102. Menu Card. - (1) Every restaurant shall print in its menu card or list of eatables and drinkables to be supplied, the price of each item or combination of items inclusive of all leviable duties and taxes, whether Provincial or Federal, including sales tax and consumers shall be invoiced or billed on the basis of prices shown in such menu card or price list. Each such menu card or price list of the restaurant shall clearly indicate for the knowledge of the customers that prices are inclusive of Khyber Pakhtunkhwa sales tax.

(2) Within one month of the issuance of this Regulation or registration with the Authority, as the case may be, every restaurant shall send to the Authority a copy of its menu card or price list duly signed by a responsible person and also report any change in such prices within fifteen days of such change.

(3) Restaurant may allow discount in the printed prices or temporary changes in rates aimed at promotion of business. Such discounts or temporary changes shall not be treated as changes of prices in terms of sub-paragraph (2).

103. Invoicing. - (1) A restaurant shall invariably issue serially numbered tax invoices or bills, vouchers or cash memos separately showing the amount of Khyber Pakhtunkhwa sales tax provided that where a restaurant is using computerized billing and accounting system, it may issue computer-generated tax invoices, bills, vouchers or cash memos.

(2) Every tax invoice, bill, voucher or cash memo shall also contain the Khyber Pakhtunkhwa sales tax registration number of the restaurant.

(3) Out of the price mentioned in the menu card or price list, the tax due shall be calculated on the tax fraction formula and shall be indicated in the tax invoice accordingly.

(4) Every customer of a restaurant shall have a right to demand tax invoice, bill, voucher or cash memo and he may demand the restaurant management to quote his full name, Computerized National Identity Card number and KNTN thereon, in which case it shall be binding upon the management of the restaurant to emboss the restaurant's stamp with full signature of the issuing person. However, in case of computer generated invoice, no such stamp or signature shall be required.

104. Provision of list of outlets. - (1) Where a restaurant is operating more than one outlets in the Province, complete list of such outlets shall be provided to the Authority within one month of the issuance of this Regulation or registration or, as the case may be, e-enrolment with the Authority, whichever is earlier.

105. Filing of Return. - The restaurants shall submit their monthly Return for Khyber Pakhtunkhwa sales tax along with the payment of tax due by the 15th day of the month following the month of a tax period.

PART-XI
(Shipping services)

106. Scope of tax. - Every shipping agent representing a local or foreign shipping line shall be registered with the Authority and shall charge, collect and pay the sales tax on services rendered or provided for shipment of cargo through a ship calling at any port in Pakistan in respect of cargo originating from, destined to or terminating in the Province.

107. Taxable value. - The tax chargeable under paragraph 106 shall be paid at prescribed rates on the value of taxable services in relation to receipts of freight charges on behalf of the owner or charterer of a ship through marketing and sale of space in the ship and other ancillary charges in respect of the cargo destined for or terminating in the territory of the Province.

Explanation: For the purpose of value of taxable services rendered or provided, the amount of reimbursement of actual expenditure incurred on behalf of the principal on export cargo and ship handling expenses paid to the stevedores shall not be included in the said value.

108. Filing of Return. - The shipping agent shall submit his monthly Return for Khyber Pakhtunkhwa sales tax along with the payment of tax due by the 15th day of the month following the month of a tax period.

109. Monthly statements. - The shipping agent shall furnish to the Authority a monthly statement in appropriate form in respect of ships handled and the ship-wise commissions apportioned for the Province for the purposes of the tax by the 15th day of the following month.

PART-XII
(Ship chandlers)

110. Value of services. - (1) Value of taxable services for the purposes of the tax shall be total consideration received or the gross amount charged by a ship chandler for providing the services including all Federal and Provincial taxes and levies but excluding the amount of sales tax.

(2) Where any fee or commission is realized from the service charges paid to the ship chandlers, the same shall be included in the value for calculating the tax liability.

111. Reimbursable expenses. - Reimbursable actual expenses like transportation charges, port charges, handling or labor charges, which a ship- chandler pays on behalf of his clients against a proper receipt or bill, shall not be taken into account for the purpose of determining sales tax.

112. Cost of commodities. - Where a ship chandler has supplied any commodities on board, the actual cost thereof shall not be included in the tax assessable value of the services if the same have been supplied on zero rate basis;

Provided that commission or profit paid to or earned by the ship chandler for supply of such commodities shall be reckoned for the purpose of levy of sales tax.

PART-XIII
(Stevedores)

113. Scope of tax. - All services provided by stevedores in relation to or in connection with the loading, unloading, embarkation or disembarkation or related activity regarding import and export cargo of the clients from a ship, vessel, steamer, boat, country craft, or a person rendering services by hiring long shores, dock or harbor labour to load or unload the ships shall be chargeable to sales tax. For this purpose, any person rendering or providing services related or ancillary to handling of cargo or otherwise dealing with such or another cargo at any port or in area or terminal at a port in any manner or style shall be treated a stevedore and charged to tax on services accordingly.

114. Taxable value. - (1)The aggregate amount of commissions, fees and any other sum received or receivable shall be charged to tax to the extent it is attributable to the persons registered with the Authority or cargo originating from or destined to the territory of the Province.

114-A. Registration and other requirements. -- The service provider shall be registered with the Authority, shall maintain the prescribed accounts, issue serialized invoices indicating the particulars as specified and file the prescribed monthly sales tax Return by the 15th day of the month following the month of a tax period.

PART-XIV
(Stock brokerage)

115. Scope of Tax. - The stock brokers engaged in the business of providing or rendering broker services for the sale and purchase of stocks or securities shall be liable to pay the tax on the gross amount of their commissions or brokerage charged on such sale and purchase of stocks or securities, as the case may be. The commission or brokerage paid by the sub-agents or brokers shall also be added to the taxable value of the services rendered on these counts.

116. Extent of Services:-The tax under this head shall be charged on the services rendered or provided, whether directly or indirectly, to a person hailing from the Province or services provided from any stock exchange located in the Province.

117. Self-investment. - Where a stockbroker has himself purchased stocks from his own financial resources with the intention to sell the same to any other person other than the concerned joint-stock company, he shall pay the tax on the basis of commission workable on usual rate of commission or brokerage calculated on basis of their open market value at the time of sale of such stocks.

118. Registration and filing of Returns. - Every stock broker, commodity broker and futures broker shall be registered with the Authority and shall submit his monthly Return for Khyber Pakhtunkhwa sales tax along with the payment of tax due by due date.

119. Maintenance of Record. -All stock brokers shall maintain record as stipulated under section 48 of the Act and this Regulation in such a manner that it distinctly enables ascertainment of tax due on services.

PART-XV
(Telecommunication)

120. Charge of Tax. - The services rendered or provided by a person engaged in providing or rendering telecommunication services falling under classification number 98.12, regardless of description of any sub classifications of such services in column (2) of serial number 4 of schedule -II to the Act, shall be liable to tax.

121. Tax coverage.- (1) Sales tax shall be charged and paid by such persons on all kinds of telecommunication services as:

- (a) are rendered in the Province ;
- (b) originate from the Province;
- (c) terminate in the Province ;
- (d) are effectively enjoyed and used in the Province;
- (e) where SIM card is activated and used in the Province ;or

- (f) where recipient of the service:
- (i) is present in the Province ;
 - (ii) is resident in the Province ;
 - (iii) has permanent establishment in the Province ; or
 - (iv) has primary residence in the Province.

(2) Where a service crosses the provincial or national borders and its charges are divisible either contractually or otherwise between different territories, tax shall be paid to the extent of charges attributable to the territory of the Province.

122. Payment of tax.— (1) Every person engaged in providing telecommunication services shall charge, collect and pay the tax due by the 21st day of the following month on all telecommunication services;

Explanation-1: For the purpose of sales tax, surcharge collected for delayed payment is to be included in the aggregate value of taxable services.

Explanation-2: A domestic telecom operator providing roaming services for international in-bound roamers is liable to pay tax on the amount received through the home network on account of services provided to the subscriber of such international roaming.

(2) Where a registered person is providing telecom services in respect of international incoming calls and is sharing charges with persons operating in foreign jurisdictions, the charges received by the registered person shall be treated as tax inclusive value and tax shall be worked out and paid by such registered person on the basis of tax fraction formula, i.e. the amount of tax shall be calculated by multiplying the amount of charges with tax rate and then dividing the resultant figure by the tax rate plus one hundred.

123. Filing of statements.—The telecom service provider and its outlets shall, in addition to the prescribed tax Return, file monthly statements by the 18th day of the month following the tax period, on the form, Appendix-K.

CHAPTER-IX (Miscellaneous provision)

126. Other record to be maintained by a registered person. ---In addition to the records prescribed under section 43 of the Act, the registered persons shall also maintain the following records:

- (a) records of daily POS (Point of Sale) closing report of all the cash registers of a service provider and its branches and outlets in Khyber Pakhtunkhwa;

- (c) records of goods and services received, showing the description, quantity and value of services, the name, address and registration number of the supplier or seller or service provider and the amount of the tax involved;
- (d) records of the documents (including Debit and Credit Notes), monthly returns and periodic statements prescribed, filed or made under the Act or this Regulation;
- (e) bank statements and banking instruments in relation to payments made and payments received;
- (f) utility bills for gas, electricity, water and telephones and other telecommunications services;
- (g) lease deeds, lease agreements, tenancy agreements and rental agreements;
- (h) franchise agreements including technical fee agreements or royalty agreements or distribution agreements or agency agreements;
- (i) invoices/bills issued or received in respect of franchise services and the payments made or received in relation thereto;
- (j) contracts/agreements made about the provision or receipts of goods and services;
- (k) details (e.g. name, NTN, CNIC, address, phone number, fax number, e-mail ID, etc.) of the service provider, approved/authorized by any person for providing or rendering, whether to the said person or to any other person or service recipient, different services under an agreement or otherwise, including food and catering services, Pandal & Shamiana services, decoration services, illumination and lighting services, air-conditioning and fumigation services; event management services, event photography/ideograph services, valet services, security services, advertisement services, stevedoring services, ship management services, customs agents services, contractual services and contractor services in their jurisdictional area, building, premises or precincts thereof;
- (l) inventory record of the input in respect of goods and services;
- (m) Statement of Accounts for the year including financial statements and annual accounts;
- (n) records justifying apportionment of input tax; and

- (o) audit observations/audit reports received, if any, from any tax jurisdiction in Pakistan or from the Revenue Receipt Audit or Commercial Audit departments of the Auditor General of Pakistan.

Director General
Khyber Pakhtunkhwa Revenue Authority

Appendix-A

Government of Khyber Pakhtunkhwa Khyber Pakhtunkhwa Revenue Authority Taxpayer Registration Form		KST-01															
1	Sheet No. <input type="text"/> of <input type="text"/>	Token No. <input type="text"/>															
2	Applying For <input type="checkbox"/> New Registration with KPRA as Service Provider <input type="checkbox"/> Change in Particulars <input type="checkbox"/> KPRA Registration, who already have NTN <input type="checkbox"/> Duplicate Certificate																
3	Authorization <input type="checkbox"/> KPRA is authorized to obtain my registration/enrollment particulars from FBR and other Provincial Revenue authorities <small>This option is applicable only to taxpayers already registered with FBR, and authorizing KPRA Portal to transfer the registration particulars from FBR Portal</small>																
4	Category <input type="checkbox"/> Individual <input type="checkbox"/> AOP <input type="checkbox"/> Company																
5	Basis <input type="checkbox"/> As per Law <input type="checkbox"/> Voluntary Registration <input type="checkbox"/> Compulsory Registration Expected Annual Turnover Rs. <input type="text"/>																
6	Status <input type="checkbox"/> Resident <input type="checkbox"/> Non-Resident Country of Non Resident <input type="text"/>																
7	CNIC/PP No. _____ (For Individual only Non-Residents to write Passport No.) Gender <input type="checkbox"/> Male <input type="checkbox"/> Female																
8	Reg / Inc. No. _____ (For Company & Registered AOP only) Birth/ Inc. Date _____																
9	Name _____ Trade Name _____ <small>(Name of Registered Person / Company / Individual or AOP Name)</small>																
10	Address _____ <small>Registered Office Address for Company and Mailing/Business Address for Individual & AOP, for all correspondence</small>																
11	Type of Service <input type="checkbox"/> Hotel / Club / Catering <input type="checkbox"/> Advertisement / Television / Radio / Cable Television <input type="checkbox"/> Customs Agent / Ship Chandler / Stevedore <input type="checkbox"/> Telecommunication <input type="checkbox"/> Banking - non Banking <input type="checkbox"/> Shipping Agent <input type="checkbox"/> Insurance - Re-Insurance <input type="checkbox"/> Courier <input type="checkbox"/> Stock Broker <input type="checkbox"/> Other _____																
12	Principal Activity _____																
13	Rep. Type <input type="checkbox"/> Self <input type="checkbox"/> Authorized Rep. u/s 225 in capacity as _____																
14	CNIC/NTN _____ Name _____																
15	Address _____ <small>Office/Shop/House/Flat/Plot No. Street Lane Plaza Floor Village Block/Mohala/Sector/Road/Post Office etc</small>																
16	PTCL No. _____ <small>Province District City/Tehsil Area/Town</small>																
17	E-Mail _____ <small>(e-Mail address for all correspondence)</small>																
18	Total Director / Shareholder / Partner _____ <small>Please provide information of all Directors/Partners and top-10 Shareholders</small>																
19	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;">Type P.S</th> <th style="width: 40%;">NTN/CNIC/ Passport No.</th> <th style="width: 30%;">Name of Director/Shareholder/Partner</th> <th style="width: 10%;">Share %</th> <th style="width: 10%;">Share Capital</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>		Type P.S	NTN/CNIC/ Passport No.	Name of Director/Shareholder/Partner	Share %	Share Capital										
Type P.S	NTN/CNIC/ Passport No.	Name of Director/Shareholder/Partner	Share %	Share Capital													
20	All Other Shareholders/ Directors/Partners (in addition to 10)																
21	Activity Code _____ Other Business Activities in addition to the Principal Activity given at Sr-12 above																
22	Total business/branches _____ <small>Provide details of all business/branches/outlets/etc. use additional copies of this form if needed</small>																
23	Busi# Serial <input type="checkbox"/> Action Requested <input type="checkbox"/> Add <input type="checkbox"/> Change <input type="checkbox"/> Close Busi/Br. Type _____ Business/ Branch Name _____ Is it a sales taxable business? <input type="checkbox"/> Yes <input type="checkbox"/> No																
24	Address _____ <small>Office/Shop/House/Flat/Plot No. Street Lane Plaza Floor Village Block/Mohala/Sector/Road/Post Office etc</small>																
25	PTCL No. _____ <small>Province District City/Tehsil Area/Town</small>																
26	Nature of Premises Possession <input type="checkbox"/> Owned <input type="checkbox"/> Rented <input type="checkbox"/> Other _____ Owner's CNIC/NTN/FTN _____ Owner's Name _____																
27	Electricity Ref. No. _____ Gas Ref. No. _____ Gas Connection Installed <input type="checkbox"/> Yes <input type="checkbox"/> No																
28	Phone No. _____ Business/ Branch Start Date _____ Business/ Branch Close Date (if applicable) _____																
29	Total Bank Accounts _____ <small>Provide details of all bank accounts. use additional copies of this form if needed</small>																
30	Account Sr. _____ Action Requested <input type="checkbox"/> Add <input type="checkbox"/> Change <input type="checkbox"/> Close A/C No. _____ A/C Title _____ Is it Primary Account? <input type="checkbox"/> Yes <input type="checkbox"/> No																
31	Bank Name _____ City _____ Branch _____ Type _____																
32	(NSP/ MCB/ UBL/ City, etc.) Account Start Date _____ Account Close Date (if close action is requested) _____																
33	NTN/FTN _____ Name _____																
34	Address _____ City _____																
35	I, the undersigned solemnly declare that the information given above is correct and complete in all respect to the best of my knowledge and belief. It is further declared that any letter of information or notice sent on the email address or the address given in the registry portion will be accepted as served under the law. I also hereby authorize Khyber Pakhtunkhwa Revenue Authority to obtain my registration data from Federal Board of Revenue and other provincial Tax administration.																
36	Date _____ CNIC/ Passport No. _____ Name of Applicant _____ Signature as appearing on CNIC/Passport _____ Thumb Impression (Left for Male, Right for Female) _____																

Appendix-B

Khyber Pakhtunkhwa Revenue Authority
Government of Khyber Pakhtunkhwa



KST - 03

REGISTRATION CERTIFICATE
(Sales Tax on Services)

NTN

Registration Date

Name

Business Name

Business Address

Category

State

CNIC No.

Reg. No.

Principal Activity

Other Activities

This certificate shall be prominently displayed at a conspicuous place of the premises in which business or work for gain is carried on. NTN certificate is also required to be indicated on the signboard.

The NTN must be written on all awards, invoice, letter head..

Appendix-C



**Khyber Pakhtunkhwa
Revenue Authority (KPRA)**
House No. 18/E, Jamal ud Din Afghani
Road, University, Town Peshawar.
Phone: 091-----, Fax: 091-----



No.

Dated:

**ADVANCE NOTICE FOR
COMPULSORY REGISTRATION
DATE OF EFFECT:**

To,

Subject: -

**NOTICE FOR COMPULSORY REGISTRATION/ENROLLMENT WITH KHYBER PAKHTUNKHWA
REVENUE AUTHORITY (KPRA) UNDER SECTION 43(2) OF THE KHYBER PAKHTUNKHWA
FINANCE ACT 2013.**

Please refer to KPRA's earlier (Letters no) (Date) on the subject cited above.

2. Despite the request sent to you for compliance to Khyber Pakhtunkhwa Finance Act, no response from your side has so far been received. You have neither got your business/firm enrolled/registered with Khyber Pakhtunkhwa Revenue Authority nor have you paid sales tax on the taxable services provided/rendered by you under the Khyber Pakhtunkhwa Finance Act, 2013. In view of your persistent non-compliance and non-cooperation, the KPRA has decided to initiate legal proceedings against you for enforcement of the relevant provisions of the Act.
3. Since you were required to obtain registration/enrollment under section 41 of the Act *ibid*, but you have failed to make any application for registration/enrollment, hence Taxpayer Registration Form along with complete detail of registration/enrollment process is enclosed for compulsory registration of your taxable services under section 43 of the Act. Please note that if you submit enclosed proforma duly filled in and follow the procedure of registration / enrolment through KPRA Portal, then your registration / enrollment will be considered as voluntary registration under section 42 of the said Act. Besides, you are also given an opportunity of hearing either in person or through your authorized representative, for which purpose you or your representative may appear before the undersigned during office hours on ----- . In case you want to contest your liability to be registered you may file your written defense in this regard in terms of section 43(2) within seven days of receipt of this letter.
4. You are hereby notified in advance that in case of failure to comply with the above, your registration under section 43(1) of the Act *ibid*, shall be enforced and you will be registered compulsorily and the tax liability for the period in default will also be determined and recovered along with default surcharge and penalties in accordance with the provisions of the Khyber Pakhtunkhwa Finance Act, 2013.

Authorized Officer

APPENDIX - D

Government of Khyber Pakhtunkhwa
SROs
De-Registration Form

1	NTN	Sheet No. <input type="text"/>	Acknowledgement No. <input type="text"/>
2	Category <input type="checkbox"/> Company <input type="checkbox"/> Individual <input type="checkbox"/>	ACP <input type="checkbox"/> Firm <input type="checkbox"/>	
3	Status <input type="checkbox"/> Resident <input type="checkbox"/> Non-Resident <input type="checkbox"/>		
4	CNIC/PP No. <input type="text"/>	(For individual only)	
5	Reg./inc. No. <input type="text"/>	For Company & Registered ACP only	Date of Incorporation <input type="text"/>
6	Name <input type="text"/>	Trade Name <input type="text"/>	
Name of Registered Owner (Company, Individual Name)			
Registered Office Address for Company and Mailing/Business Address for Individual & ACP, for all correspondence			
Address <input type="text"/>		Street/Lane/Plaza/Floor/Village <input type="text"/>	Block /Mona/la/Sector /Road/Post Office <input type="text"/>
Province <input type="text"/>		District <input type="text"/>	City/Tehsil <input type="text"/>
Area/Town <input type="text"/>		Web Address <input type="text"/>	
Email <input type="text"/>			
7	Reasons of De-Registration		
8	<input type="checkbox"/> Ceased to carry on business <input type="checkbox"/> Service has become exempt (Give details) <input type="text"/> <input type="checkbox"/> Taxable turnover during the last 12 months has remained below the threshold		
9	<input type="checkbox"/> a Please give the value of taxable services provided in last 12 months <input type="text"/>		
10	<input type="checkbox"/> b Please give reasons for reduction in your taxable turnover (attach sheet if necessary) <input type="text"/>		
11	<input type="checkbox"/> Transfer of sale of business (attach proof) <input type="text"/>		
12	<input type="checkbox"/> Other: (Please Describe) <input type="text"/>		
13	I the undersigned solemnly declare that the best of my knowledge and belief the information given above is correct and complete in all respects. It is further declare that any notice sent on the email address or the address given in Serial 7 will be accepted as legal notice served under the law. I request for de-registration of my Business or Company (as the case may be)		
Date <input type="text"/>		CNIC/Passport No. <input type="text"/>	Name of Applicant <input type="text"/>
			SIGNATURE <input type="text"/>
Reasons of De-Registration			

APPENDIX - E

Government of Khyber Pakhtunkhwa
Khyber Pakhtunkhwa Revenue Authority
Form: Tax on Services Return

KHT-03
Version: 2017

Part A	Name: _____	Tax Period: _____	Part B	
Part C	NIC No. of Individual: _____		Tax Status: _____	
	NIC No. of Firm: _____			
Part D	Service Category: _____		Service Date: _____	
	Service Description: _____			
Part E	Description		Value	Service Tax
	1. Domestic Purchases excluding tax credit for providing of services		Amount A	
	2. Imports including tax credit double zero tariff tax or continuous imports		Amount B	
	3. Credit: Fixed Assets (Domestic Purchases & Imports)			
	4. Non-eligible inputs (including imported materials) including of services and materials (including 100% duty drawback and 100% rebate)			
	5. Input Tax for the month Formula: $(2 + 3 - 4)$			
	6. Credit: Input Tax credit for the month, calculated as the difference of above			
	7. Sales Tax withheld by the buyer on withholding agent		Amount C	
	8. Accumulated Credit Formula: $(5 + 6 - 7)$			
	9. Services provided - remainder of		Amount D	
Part F	10. Services Exported		Amount E	
	11. Output Tax for the month = 0%			
	12. Input for the month (including under the Rules)		Formula: $(\text{Amount A} + \text{Amount B} + \text{Amount C} + \text{Amount D} + \text{Amount E}) \times 15\%$	
	13. Available Balance (A or B)		Formula: $(12 - 11) \times 100$	
	14. Do you want to carry forward the Input of Capital? (Fixed Assets acquired in S-1 above)		Yes / No	
	15. Sales Tax withheld by the buyer for an withholding agent		Amount F	
	16. Tax Revenue Charged		Amount G / Amount C	
	17. Sales Tax Payable Formula: $(12 + 14) \times 15\%$ (rounded up to 4 decimal)			
	18. Balance Claim on Capital - (Fixed Assets) Formula: $(13 - 14) \times 15\%$ (rounded up to 4 decimal)			
	19. Credit to be carried forward Formula: $(17 - 16) \times 15\%$ (rounded up to 4 decimal)			
Part G	20. Input Tax Credit Claim (as per law provisions)		Formula: $(15 - 19) \times 15\%$ (rounded up to 4 decimal)	
	21. Net Credit Surplus/Shortfall Formula: $(16 - 18) \times 15\%$ (rounded up to 4 decimal)			
	22. Fine / Penalty / Default Surcharge $(20 + 21 \times 3\%)$			
	23. A. Default Surcharge - Others			
	B. Amount			
	C. Penalty - Fine			
	24. Total Amount to be Paid Formula: $(17 + 22)$			
	25. Tax credit on Normal - (Amount A) - (Balance of credit of previous month)			
	26. Balance Tax Payable - (Balanced)		Formula: $(24 - 25)$	
	27. Sales tax amount for transfer of balance			
Part H				
A. _____ Number of CNIC No. _____				
I, the undersigned authorized person, do hereby declare that to the best of my knowledge and belief the information given in this return is true and correct and complete in respect of all matters which are the provisions of applicable law.				
Signature: _____ Date: _____				
(Authorized Representative to verify and sign the Return and to receive refund)				
Part I		Part J		
Head of Account	Amount	Head of Account	Amount	
B. 0254 - Sales Tax on Services				
B. 0255 - Surcharge / Other				
B. 0256 - Others				
B. 0257 - Penalty / Fine				
Total Amount Payable		Total Amount Paid or Refund		
* Free Amount Paid on account				

APPENDIX - F


SALES TAX ON SERVICES
 COMPUTERIZED PAYMENT RECEIPT (CPR - ST)


NATIONAL BANK OF PAKISTAN

NATIONAL BANK RANCH, PESHAWAR
(Br code:0000) : PESHAWAR

CPR NO: K1-000000-0000-00000000

Payment Date :

 NTN : 0000000-0
 CNIC / RegInc No : 00000000000000
 Name of Tax Payer :
 Name of Business :

 Collectorate : KPK
 Tax Period : 00/2015
 KNTN : K000000-0

Service : Principal Activity

Services Code :98000000

Address :

Head of Account (KPK-B-02386)

KPRA Sales Tax on Services

Sr.	Description	Amount
1	Sales Tax On Services	0
2	Additional Tax/Surcharge/Others	0
3	Arrears	0
4	Penalty / Fine	0
	Total Amount of Payment	0

Amount of Tax: 00000/- :

Amount of Tax in Words : _____ Only/-

Payment Mode	Amount	Date	AC / Ref No	Bank & Branch
Cash	0000/-	DD-MM-YY		



K1-0000000-0000-00000000

Signature & Stamp of Manager / Authorized officer

APPENDIX -F



Government of Khyber Pakhtunkhwa
 Khyber Pakhtunkhwa Revenue Authority
 Tax Payment Chalan Form



PSID # : _____

NTN: _____ K.V. No: _____ Tax Period: _____

Month	Year
	2017

Name: _____
 Address: _____
 Service: _____ Service Code: 5800 7000

HEAD OF ACCOUNT

Amount in Pak Rs.

8400386	Sales Tax on Services	_____
8400386	Excise Tax on Motor Vehicle/Others	_____
8400386	Amisars	_____
8400386	Excise Tax on Fuel	_____
Total Amount		_____

Amount in words: _____

Modes & particulars of payment

Sr.	Type	No.	Amount	Date	Bank	City	Branch Name & Address
1	Cash						

DECLARATION

I hereby declare that the particulars mentioned in this chalan are correct.

CMO of Depositor: _____
 Name of Depositor: _____
 Date: _____



FORM-37-600019024362-992017

Stamp & Signature

Note: This is an input form and should not be signed/stamped by the Bank. However, a CPR should be issued after receipt of payment by the Bank.

KPRRA - Taxpayer Education Pg. 1
 https://kpra.kp.gov.pk>Returns/VAT/VATReturn10.aspx?rand=1199274579&term=...
 KPRRA Khyber Pakhtunkhwa Revenue Authority
 Home Administration Registration Declaration Requests e-Payments e-Folder Logout

Print this Page

Sales Tax (Control Center)
 Tax Period
 Monthly Oct.17

Sales Tax on Services Return

Print Sales Tax Return

Print Sales Tax Return with Annexes

How To Fill 'Sales Tax Return'

Download Sales Tax Return Tutorial

Notes: If you don't have any business activity during the tax period, then just click the 'File Null Return' link given above.

List
 All Prepared Submitted Revised
 Summary Report
 Taxpayer Guidance

Taxpayer Guidance

Messages
 View Received Messages
 Send New Messages
 Reply Received Messages

System Alerts (None)
 Non-Trans. L.
 Notifications (0)

Government of the Khyber Pakhtunkhwa
 Khyber Pakhtunkhwa Revenue Authority
 Sales Tax on Services Return

Current R# 152957

ECBR TESTING USER 1

RTN#	Name	Tax Period	Normal	Amended	Submission Date	Preparing
8000012-6	ECBR TESTING USER 1	Oct. 2017	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>
CRIC in case of Individual	COY/AOP/IND	Service Category				
89922-9999997-7	INDIVIDUAL	OTHER SERVICES				
Principal Service						Tax Office
OTHER SERVICES						Service Code
						9999.0000

Description	Value	Sales Tax Amount
1. Domestic Purchases excluding fixed assets for providing of service	Annex-A	0
2. Imports excluding fixed assets (includes value addition tax on commercial imports)	Annex-B	0
3. Capital / Fixed Assets (Domestic Purchases & Imports)		0
4. (-) Non-creditable inputs (relating to exempt, non-taxed supplies/rendering of services and relating to services provided in the other jurisdiction and taxed there)		0
5. Input Tax for the month = [(1 + 2 + 3) - 4]		0
6. Credit carried forward from previous tax period(s) (determined by the Department whose applicable)		0
7. Sales Tax withheld by the buyer as withholding agent	Annex-C	0
8. Accumulated credit = [(5 + 6 + 7)]		0
9. Services provided/rendered	Annex-C	0
10. Services Exported	Annex-D	0
11. Output Tax for the month = (9)		0
12. Input for the month (admissible under the Rules) Formula : [3+6+(admissible inputs of 1 & 2) - 4] (See Notes in Annex-A)		0
13. Available Balance (Cr or Dr) = [11 - (7 + 12)]		0
14. Do you want to Carry Forward the inputs of Capital/Fixed Assets declared at Sr-3 above	Yes/No	0
15. Sales Tax withheld by the return filer as withholding agent	Annex-A	0
16. Tax Reverse Charge	Annex-A Annex-C	0
17. Sales Tax Payable Formula : [if 13 > 0 then (13 + 15 + 16) otherwise (15+16)]		0
18. Refund Claim on Capital/ Fixed Assets Formula : [if 14 = "No" then "Yestimeans of Fixed Assets and Available Balance" otherwise zero]		0
19. Credit to be carried forward Formula : [if 13 < 0 and (13 + 18) < 0 then -(13 + 18) otherwise zero]		0
20. End-of-Year Refund Claim (no determined periodically) Formula : [if Tax Month = "JUN" and 19 > 0 then 19 otherwise zero]		0
21. Net Credit carried forward Formula : [if Tax Month = "JUN" then zero otherwise 19]		0
22. Fine / Penalty / Default Surcharge [23 + 24 + 25]		0
23. a) Default Surcharge / Others		0
24. b) Arrears		0
25. c) Penalty/Fine		0
26. Total amount to be paid Formula : (17 + 22)		0
27. Tax paid on normal/previous return (applicable to case of amended return)		0
28. Balance Tax Payable/ (Refundable) Formula : (26 - 27)		0
29. Select bank account for receipt of refund A/C No. <input type="text"/> Bank Name <input type="text"/> Branch <input type="text"/>		

Head of Account	Amount	CPH No.	Amount
8-82386 - Sales Tax on Services	0		
8-82388 - Additional Tax/Surcharge/Others	0		
8-82389 - Arrears	0		
8-82390 - Penalty/Fine	0		
Total Amount Payable	0		

Print Cancel Back Forward Null Return Delete Save Verify Add Print



KPRA Khyber Pakhtunkhwa Revenue Authority

Government of Khyber Pakhtunkhwa
Khyber Pakhtunkhwa Revenue Authority

Sales Tax on Services Return

Home Administration Registration Declaration Requests e-Payments e-Folder Logout

ECBR TESTING USER 1

Current No: 1525672

Print this Page

Sales Tax Control Center:
Tax Period: Monthly Oct. 17

Sales Tax on Services Return
Print Sales Tax Return
Print Sales Tax Return with Annexes

How To Fill 'Sales Tax Return'
Download Sales Tax Return Tutorial
Note: If you don't have any business activity during the tax period, then just click the 'File Null Return' link given above.

List
All Prepared, Submitted, Revised, Summary Report, Taxpayer Guidance

Taxpayer Guidance
Messages
View Received Messages
Send New Messages
Reply Received Messages

System Alerts (Total=0)
Non-Payment (0)
Debit/Receipts (0)
Notifications (0)

Registration Declaration Requests e-Payments e-Folder Logout

Government of the Khyber Pakhtunkhwa
Khyber Pakhtunkhwa Revenue Authority
Sales Tax on Services Return

REGISTRY

KTMTN: 25000012-6
Name: ECBR TESTING USER 1
CHTC in case of Individual: COY/AOP/IND
Service Category: OTHER SERVICES
99999-9999997-7
Principal Service: OTHER SERVICES

Normal: N
Amended:
Submission Date:
Tax Office: KPK
Service Code: 9999.0000

Tax Period: Oct 2017

Preparing

Annex-C (Domestic Sales Invoices)

Buyer Type: Intermediary
Name:
Doc. No.:
District of Buyer: BAFI
Sales Value:
Tax Reverse:
Charged 1/5 20

Doc. Type: CHTC
Sale Type:
HS Code:
Sales Tax Involved:
Extra Amount:
GST Withheld:
Doc. No.:
Rate: 16%

Select: Services

Add Update Delete Clear Attach File Back to Return Grid List

Sr.	MTN	CHTC	Name	District of Buyer	Buyer Type	Type	Number	Date	HS Code	Sale Type	Rate	Sales Value	S
Total (Net after incorporating the Credit/Debit Notes, if any)													
												0	

Appendix-H

**Form of Appeal Before Appellate Tribunal
(Under Section 84 of the Khyber Pakhtunkhwa Finance Act, 2013)**

Appeal No. of
Appellant(s) V/S Respondent(s)

Nature and Date of Impugned Order (Attach a copy of the order):

Date of Communication of the Impugned Order:

Address to which notice may be sent to the Appellant(s):

Address to which notice is to be sent to respondent(s):

Grounds of Appeal in brief (Attach extra sheet, if need be):

Prayer in Appeal (Attach extra sheet, if need be):

Dated: _____

Signature of Appellant or Representative

Appendix-H

**Appeal Before Appellate Tribunal
(Under Section 84 of the Khyber Pakhtunkhwa Finance Act, 2013)**

VERIFICATION

I _____ S/o _____ the Proprietor
/Partner/Managing director of M/s _____, the appellant, solemnly
verify on oath that:

1. whatever has been stated above is true and correct to the best of my knowledge and belief.
2. I am competent to file the appeal in my capacity as _____
3. a true copy of this appeal has been sent by Registered Post/AD/ Courier Services or delivered to
the concerned respondent(s) in person.

Signature of Appellant or Representative: _____

Name (In Capital letters): _____

NIC number of person signing the Appeal: _____

Note: The form of appeal and verification form appended thereto shall be signed:

- a) In case of an individual, by the individual himself;
- b) In case of a company, by the principal officer; and
- c) In case of Association of Partners, by member/partner.

Appendix-H

Appeal Before Appellate Tribunal
(Under Section 84 of the Khyber Pakhtunkhwa Finance Act, 2013)

INDEX OF ATTACHMENTS

S. No.	Description of Document	Annexure	Page Nos	
			From	To
		A		
		B		
		C		
		D		
		E		
		F		

Date: _____

Singed (Appellant)

Appendix-J

Reference to the High Court
(Under Section 86 of the Khyber Pakhtunkhwa Finance Act, 2013)

KST Reference No. of

Before the Hon'ble Peshawar High Court

1. Applicant(s) V/S Respondent(s)

2. Forum, Number & Title of appeal which gave rise to the reference:

5. The date the order was served/communicated:

6. **State brief facts of the case (Attach extra sheet, if need be):**

7. That the following questions of law arise out of the order of Tribunal (Attach extra sheets, if need be):

- i. _____
- ii. _____

Dated: _____

Signed (Appellant)

Appendix-J

Note Below:

1. Application shall be in triplicate.
2. Application shall be accompanied by a fee of Rs. 100 deposited to NBP (Appeals head of a/c)

Date: _____

Singed by Appellant or Authorized Representative

Certificate:

Certified that no other similar reference has earlier been filed before this Hon'ble Court.

Date: _____

Singed by Appellant or Authorized Representative

Appendix-J

Reference to the High Court

(Under Section 86 of the Khyber Pakhtunkhwa Finance Act, 2013)

INDEX OF ATTACHMENTS

S. No.	Description of Document	Annexure	Page Nos	
			From	To
		A		
		B		
		C		
		D		
		E		
		F		

Date: _____

Singed (Appellant)

Appendix-J

Reference to the High Court

(Under Section 86 of the Khyber Pakhtunkhwa Finance Act, 2013)

Affidavit

I, _____ s/d/o _____ do hereby solemnly affirm and declare on oath that the contents of this reference are true and correct to the best of my knowledge and belief and that nothing has been concealed from this Hon'ble Court.

Date: _____

Deponent

Identified by _____

APPENDIX-K

MONTHLY STATEMENT FOR TELECOM SERVICES PROVIDED OR RENDERED BY:

KNTN _____ FOR THE TAX PERIOD _____

PART - I

BREAK UP OF SERVICES PROVIDED IN KHYBER PAKHTUNKHWA

Sr. No.	Description	Value	KP Sales Tax
1.	Fixed line telephone services.		
2.	Wireless telephone.		
3.	Pre-paid Cellular telephone (Cards sold/easy load/top up etc.)		
4.	Post-paid cellular telephone (for the previous tax period)		
5.	Other telecommunication services.		