

1ST October, 2019

Notification

No.PRA/Order.06/2017.Vol(V)/436 In exercise of powers conferred under section 14A of the Punjab Sales Tax on Services Act, 2012, Punjab Revenue Authority is pleased to require persons or class of persons mentioned at column 1 to collect and pay full applicable amount of Punjab sales tax@ 5% in case of taxable services mentioned in column 2 on the value taxable services given in column 4 of Table 1 according to the procedure specified as under:

Table 1

| 1 | 2 | 3 | 4 |
|--|---|--|---|
| Persons or class of persons (collection agents) | Taxable Services | Description | Value of taxable service |
| Private medical hospitals, clinics, health care service providers/centers. | i) Medical consultation/ visit fee exceeding Rs.1,500 per consultation/ visit of doctors, medical practitioners and medical specialists. (entry no. 68 of the Second Schedule of Punjab Sales Tax on Services Act, 2012) | Medical consultation services provided by doctors, medical practitioners and medical specialists | Gross value of charges, visit fee exceeding Rs.1,500 per consultation/ visit. |

2. A word and expression used in this notification shall have the meanings as are assigned to them under the Punjab Sales Tax on Services Act, 2012 and rules made thereunder.

3. The matters relating to payment of tax, assessment of tax, recovery of tax not levied or short levied, records and its retention, and recovery of arrears of tax, payable under this notification shall be dealt with in accordance with the provisions of the Act, ibid and rules made thereunder.

4. The persons making payment of tax under this notification shall be liable to register with the Authority, if not already registered, and shall file monthly statement as specified below by 15th day of the following second month in which the service provider issues invoice, provides the service, or payment is made against the service, whichever is earlier.

Form

Punjab Sales Tax Monthly Statement for Payment of Tax

(See section 14A)

Collecting Agent name: -----

Contact (Tel/Cell): _____ E-mail: _____

Period

| | | | | | |
|---|---|---|---|---|---|
| m | m | y | y | y | y |
|---|---|---|---|---|---|

NTN/PNTN

| Sr. No. | Name of doctor, medical practitioner and medical specialist | NTN / PNTN/ Or whichever applicable | CNIC Is | Description of the services involved | Value (excluding Sales Tax) of the services involved or gross amount of commercial invoice | Amount of Punjab Sales Tax invoiced or | Amount of Punjab Sales Tax collected | Amount of Punjab Sales Tax paid |
|---------|---|-------------------------------------|---------|--------------------------------------|--|--|--------------------------------------|---------------------------------|
| | | | | | | | | |

| | |
|---------------------|--|
| Verification | <p>I, _____ holder of CNIC No. _____ in my capacity as _____, certify that the tax has been paid into Punjab Government Head of account <u>B0 2385- Punjab Sales Tax On Services (Withholding)</u> and information given above is correct, complete and in accordance with the provisions of the Punjab Sales Tax on Services Act, 2012 and the rules and notifications issued thereunder.</p> |
| | <p>Date: _____ Stamp _____ Signature: _____</p> |


Additional Commissioner (HQs)
Punjab Revenue Authority

- (i) All Members, PRA.
- (ii) All Commissioners, PRA.
- (iii) Chief Executive Officer, PRAL Head Office, Software Technology Park, 2nd Floor, Service Road (North), Sector I-9/3, Islamabad.
- (iv) Director Information Technology, PRA.
- (v) Manager Operations, PRAL for uploading.
- (vi) PS to the Finance Secretary, Government of the Punjab, Civil Secretariat, Lahore.
- (vii) Officers Concerned.
- (viii) Office file.