



**GOVERNMENT OF THE PUNJAB  
PUNJAB REVENUE AUTHORITY**

Dated: 10<sup>th</sup> October, 2013

**NOTIFICATION**

**No. PRA/Orders.06/2012.--**In exercise of the powers conferred under section 76 of the Punjab Sales Tax on Services Act, 2012 (XLIII of 2012), the Punjab Revenue Authority, with the approval of the Government, is pleased to direct that in the Punjab Sales Tax on Services (Specific Provisions) Rules, 2012, the following amendment shall be made:

**AMENDMENT**

In the said rules, in rule 26, after sub-rule (2), the following sub-rule (3) shall be inserted:

“(3) 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, that is, the tax shall be calculated by multiplying the amount of charges with tax rate and dividing the resultant by tax rate plus hundred.”

  
**(IFTIKHAR QUTAB)**  
CHAIRPERSON

**NO. & DATED EVEN**

A copy is forwarded to the Superintendent, Government Printing Press, Lahore. He is requested to publish this notification in the Punjab Gazette and supply twenty copies thereof to this department.

**ADDITIONAL COMMISSIONER (HQ)**

**NO. & DATED EVEN**

1. Secretary to Governor, Punjab.
2. Secretary to Chief Minister, Punjab.
3. Secretary, Finance Division, Government of Pakistan.
4. Chairman, Federal Board of Revenue, Government of Pakistan.
5. Finance Secretaries, Government of Sindh, Khyber Pakhtunkhwa and Baluchistan.
6. Senior Member, Board of Revenue, Punjab.
7. Registrar, Lahore High Court, Lahore.
8. All Administrative Secretaries, Government of the Punjab.
9. Accountant General, Punjab.
10. Inspector General of Police, Punjab.
11. Chairperson, Punjab Revenue Authority.
12. Chairman, Sindh Revenue Board.
13. All Commissioners in the Punjab.
14. Staff Officer to Chief Secretary, Punjab.
15. All District Coordination Officers in Punjab.
16. P.S to Finance Secretary, Finance Department.