

PUNJAB SALES TAX ON SERVICES WITHHOLDING CHART

PUNJAB REVENUE AUTHORITY (PRA)

GOVERNMENT OF THE PUNJAB

Sr. No	Withholding Agent (Service Recipient)	Service Provider	Status of Service Provider	Withholding of Tax
1	<ul style="list-style-type: none">• Federal and Provincial Governments including local and district governments• Autonomous bodies• Public Sector organizations• Funded organizations of Federal and Provincial government	Registered & Active with PRA	Company	Exempt from withholding of tax except for advertisement services
		Registered & Active with PRA	Firm, AOP, individual	Whole amount of Punjab sales tax @16% is to be withheld
		Not Registered with PRA	Company, firm, individual etc	Whole amount of Punjab sales tax @16% is to be deducted from payments made
		Telecom, banking, courier, insurance services	Company, firm, individual etc	Exempt from withholding of tax
2	Companies which are resident or has place of business in Punjab	Taxpayer Registered & Active with PRA	Firm, AOP, Individuals	Whole amount of Punjab sales tax @16% is to be withheld
			Company	Exempt from withholding of tax
		Not registered with PRA	Company, firm, AOP, Individual	Whole amount of Punjab sales tax @16% is to be deducted from payments made
3	Recipients of advertisement services who are registered taxpayers of FBR or PRA	All persons	All persons	Whole amount of Punjab sales tax @16% is to be withheld/deducted