

**GOVERNMENT OF THE PUNJAB
LAW AND PARLIAMENTARY AFFAIRS DEPARTMENT**

**NOTIFICATION
(05 of 2019)**

06 February, 2019

Notification No. PRA/order-06/2018/1206, dated: December 2018, issued by Government of the Punjab, Punjab Revenue Authority, is hereby published in official Gazette for general information:



**"GOVERNMENT OF THE PUNJAB
PUNJAB REVENUE AUTHORITY**

Dated Lahore, the December, 2018

NOTIFICATION

NO.PRA/order-06/2018/1206.— In exercise of the powers conferred under section 76 of the Punjab Sales Tax on Services Act, 2012 (*XLII of 2012*), Punjab Revenue Authority, with the approval of the Government, is pleased to make the following rules:

1. Short title, application and commencement. - (1) These rules may be cited as the Punjab Sales Tax Special Procedure (Transportation or Carriage of Petroleum Oils through Oil Tankers) Rules 2018.

(2) These rules shall apply to such of the service of inter-city transportation or carriage of petroleum oils by road as are provided or rendered through oil tankers and are classified under Sr. No. 48 of Second Schedule to the Punjab Sales Tax on Services Act, 2012 (*XLII of 2012*).

(3) These rules shall come in force with immediate effect.

2. Definitions. - (1) In these rules:

(a) "Act" means the Punjab Sales Tax on Services Act, 2012 (*XLII of 2012*);

- (b) "Form" means a Form prescribed under the rules;
- (c) "inter-Province service" means a service originating in or from any place in Province of the Punjab and terminating at any place outside the Province of Punjab including Islamabad, Federally Administrated Tribal Area, Provincially Administrated Tribal Area, Azad Jammu and Kashmir and Gilgit Baltistan;
- (d) "intra-Province service" means a service originating in or from any place and terminating at any place in Province of the Punjab;
- (e) "invoice" includes bill, bilty, consignment note, cash memo, credit memo, advice or any other such transaction related document issued under section 30 of the Act;
- (f) "non-tariff area" means in relation to inter-province service, the State of Azad Jammu and Kashmir, Gilgit Baltistan, Islamabad and other similar territories or areas where sales tax on the service of inter-city transportation or carriage of petroleum oils by road through oil tankers has not been levied under the reverse charge mechanism;
- (g) "petroleum oils" means the petroleum oils classified under the heading 27.10 of the Pakistan Customs Tariff, as given in the First Schedule of the Customs Act, 1969 (*IV of 1969*);
- (h) "rules" means the Punjab Sales Tax Special Procedure (Transportation or Carriage of Petroleum Oils through Oil Tankers) Rules 2018;
- (i) "sales tax" means the Punjab sales tax as defined in clause 42 of section 2 of the Act;
- (j) "service provider" means a person registered with Punjab Revenue Authority under the Act;
- (k) "service recipient" means a person receiving the service to whom the service provider issues the invoice;
- (l) "un-registered person" means a person liable to be registered under the Act but is not registered;
- (m) "withholding agent" means a person as defined in sub-rule (f) of rule 2 of the Punjab Sales Tax on Services (Withholding) Rules 2015; and
- (n) "Withholding rules" means the Punjab Sales Tax on Services (Withholding) Rules, 2015.

(2) An expression used but not defined in the rules shall have the same meaning as is assigned to it in the Act.

3. Rate of tax. - The rate of tax on inter-province and intra-province service shall be fifteen percent of the value of a service.

4. Tax invoices. - The Service provider, in relation to the service provided, shall issue an invoice to the service recipient.

5. Withholding of tax. - Notwithstanding anything in the rules the service recipient being withholding agent, shall withhold whole of the amount of sales tax and deposit fifty percent of the withheld amount in Government's head of account "B 02385" in the manner prescribed under the withholding rules. The balance withheld amount of fifty percent shall be deposited within the jurisdiction of the Tax Authority of the respective Province, other than the non-tariff areas, where the service is terminated in the manner as may be prescribed by the other Tax Authority, in accordance with the agreement recorded in paragraph 3 of the minutes of the meeting held on 13th September, 2017, as circulated under the Ministry of Energy (Petroleum Division), Islamabad's letter No. DOM-1(24)/2015-III dated 22nd September, 2017 as given in the schedule.

6. Returns. - (1) The Service provider shall e-file the tax return as defined in clause (34) of section 2 of the Act:

Provided that where a service recipient agrees with the service provider to e-file the prescribed return on behalf of the service provider such a service recipient shall e-file the prescribed return of the service provider.

(2) The service recipient shall e-file his own return in the manner prescribed in the withholding rules and shall also issue the prescribed certificate of withholding in Form 'A' to the service provider, besides complying with the other provisions of the withholding rules.

7. Application of other provisions. - In relation to a service, all the provisions of the rules and notifications issued under the Act shall to the extent of consistency with the rule, *mutatis mutandis* apply to the service providers, service recipients or withholding agent covered under the rules, to the extent that those are not inconsistent with the provisions of these rules.

(JAVED AHMED)
CHAIRPERSON
PUNJAB REVENUE AUTHORITY"

Secretary
Government of the Punjab
Law and Parliamentary Affairs Department