

**THE PUNJAB SALES TAX
ON
SERVICES ACT 2012**

Gateway To Development

Government of Punjab

Punjab Revenue Authority

Government of Punjab

CHAPTER XI

AGENTS, REPRESENTATIVES AND E-INTERMEDIARIES

71. Agent.— (1) For purposes of this Act and subject to sub-sections (2) and (3), the expression ‘agent’ in respect of a registered person, means—

- (a) where the person is an individual under a legal disability, the guardian or manager who receives or is entitled to receive income, financial gains or benefits, funds, money or property on behalf, or for the benefit of, the individual;
- (b) Where the person is a company (other than a Trust, a Provincial Government, or local authority in Pakistan), a director or a manager or secretary or accountant or any similar officer of the company;
- (c) Where the person is a Trust declared by a duly executed instrument in writing, whether testamentary or otherwise, any trustee of the trust;
- (d) Where the person is a Provincial Government, or local authority in Pakistan, any individual responsible for accounting for the receipt and payment of money or funds on behalf of the Provincial Government or the local authority;
- (e) Where the person is an association of persons, a director or a manager or secretary or accountant or any similar officer of the association or, in the case of a firm, any partner in the firm;
- (f) where the person is the Federal Government, any individual responsible for accounting for the receipt and payment of moneys or funds on behalf of the Federal Government; or
- (g) where the person is a public international organization, or a foreign government or political sub-division of a foreign government, any individual responsible for accounting for the receipt and payment of moneys or funds in Pakistan on behalf of the organization, government, or political subdivision of the government; or
- (h) When any person is expressly or impliedly authorized by a registered person to be his agent for all or any of the purposes of this Act.

(2) Where Court of Wards, Administrator General, Official Trustee, or any receiver or manager appointed by, or under any order of a Court receives or is entitled to receive income on behalf, or for the benefit of any person, such Court of Wards, Administrator General, Official Trustee, receiver or manager shall be the agent of the person for purposes of this Act.

(3) Notwithstanding anything in this section, any registered person may expressly or impliedly authorize another person to be his agent for all or any of the purposes this Act.

72. Liability and obligations of agents.—

- (1) Every agent of a person shall be responsible for performing any duties or obligations imposed by or under this Act and the rules on the person, including the payment of the tax.
- (2) Subject to sub-section (5) of this section, the tax that by virtue of sub-section (1), is payable by an agent of a registered person shall be recoverable from the agent only to the extent of any assets of the registered person that are in the possession or under the control of the agent.

- (3) Every agent of a registered person who pays any tax owing to the registered person shall be entitled to recover the amount so paid from the registered person or to retain the amount so paid out of any moneys of the registered person that are in the agent's possession or under the agent's control.
- (4) Any agent, or any person who apprehends that he may be assessed as an agent, may retain out of any money payable by him to the person on whose behalf he is liable to pay the tax (hereinafter in this section referred to as the 'principal'), a sum equal to his estimated liability under this Act, and in the event of disagreement between the principal and such an agent or a person as to the amount to be so retained, such agent or person may obtain from the Commissioner a certificate stating the amount to be so retained pending final determination of the tax liability and the certificate so obtained shall be his conclusive authority for retaining that amount.
- (5) Every agent shall be personally liable for the payment of any tax due by the agent if, while the amount remains unpaid, the agent—
 - (a) alienates, charges or disposes of any moneys received or accrued in respect of which the tax is payable; or
 - (b) disposes of or parts with any moneys or funds belonging to the registered person that is in the possession of the agent or which comes to the agent after the tax is payable, if such tax could legally have been paid from or out of such moneys or funds.
- (6) Nothing in this section shall relieve any person from performing any duties imposed by or under this Act on the person which the agent of the person has failed to perform.

73. Liability of the registered person for the acts of his agent.— A registered person shall be responsible for any and all acts done by his agent.

74. Appearance by authorized representative.— A registered person required to appear before the Appellate Tribunal or an officer in connection with any proceedings under this Act may, in writing, authorize any person having such qualification as may be prescribed by the Authority, to represent him or appear on his behalf.

75. E-intermediaries to be appointed.— (1) Subject to such conditions, limitations and restrictions as the Authority may impose, the Authority may, by a notification in the official Gazette, appoint a person as e-intermediary to electronically file returns and other electronic documents under this Act and the rules on behalf of a registered person.

- (2) A registered person may authorize an e-intermediary to electronically file returns or any other documents on his behalf as specified in sub-section (1).
- (3) The return or such other documents filed by an e-intermediary on behalf of a registered person shall be deemed to have been filed by that registered person.
- (4) Where this Act requires anything to be done by a registered person and if such thing is done by an e-intermediary authorized by the registered person under sub-section (2), unless the contrary is proved, such thing shall be deemed to have been done with the knowledge and consent of the registered person so that in any proceedings under this Act, the registered person shall be liable as if the thing has been done by him.
- (5) Where an e-intermediary, authorized by a registered person under sub-section (2) to act on his behalf, knowingly or willfully submits false or incorrect information or document or declaration with an intent to avoid payment of the tax due or any part thereof, such e-intermediary shall be jointly and severally responsible for recovery of the amount of tax short paid as a result of such incorrect or false

information or document or declaration, without prejudice to any other action that may be taken against him or the registered person under the relevant provisions of the law.

- (6) The Authority may, by notification in the official Gazette, prescribe rules for the conduct and transaction of business of e-intermediaries, including their appointment, suspension and cancellation of appointment, subject to such conditions and restrictions as specified in such rules.



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