



**GOVERNMENT OF THE PUNJAB  
PUNJAB REVENUE AUTHORITY**

August 30, 2012

**NOTIFICATION**

No.PRA/Orders.06/2012 (12). In exercise of the powers conferred under section 76 of the Punjab Sales Tax on Services Act 2012 (XLIII of 2012), Punjab Revenue Authority, with the approval of the Government, is pleased to make the following rules:

**CHAPTER I  
PRELIMINARY**

- 1. Short title and commencement.**– (1) These rules may be cited as the Punjab Sales Tax on Services (Definitions) Rules 2012.  
(2) They shall come into force at once.

**CHAPTER II  
GENERAL**

- 2. Purpose of definitions.**– In these rules, the definitions have been given for purposes of the Punjab Sales Tax on Services Act 2012 (XLIII of 2012), referred to in these rules as 'the Act', and all the rules made under the Act.
- 3. Relevancy of definitions.**– The relevancy of any definition given in these rules shall be invoked only when a service covered therein is taxable under the Act or when any question about the taxability of any such service is under consideration for purposes of the Act and the rules.
- 4. Treatment of definitions.**– None of these definitions shall be treated as exhaustive and wherever any question of taxability of any service or a question of tax liability or any other related obligation arises, the general definition of service or services given in the Act shall prevail.
- 5. Statutory definitions.**– The words and expressions used but not defined in any of the rules, shall have meanings assigned to them under the Act and rules other than these rules.

**CHAPTER III  
DEFINITIONS OF SPECIFIC SERVICES**

- 6. Advertisement.**– Advertisement includes any notice, circular, wrapper, document, hoarding, billboards or any other audio or visual representation made either by means of paint, colouration, sound, light, smoke or gas or otherwise.
- 7. Advertising agency.**– Advertising agency means any person engaged in providing any service or services connected with the making, preparation, display, demonstration or exhibition of advertisement in any manner and includes an advertising consultant by whatever name called.

**8. Advertising space or time selling.**– Advertising space or time selling means any service provided or to be provided to any person, by any other person, in relation to sale of space or time for advertisement, in any manner, but does not include sale of space for advertisement in print media and sale of time slots by a broadcasting agency or organization.

**9. Agent.**– Subject to section 71 of the Act, agent means a person who is authorized to act on behalf of another (called the principal) to create or maintain a legal relationship with a third party.

**10. Aggrieved person.**– Aggrieved person means a person or a class of persons who has brought a dispute for resolution under section 67 of the Act.

**11. Air travel agent.**– Air travel agent means any person engaged in providing any service or services connected with the booking of passage by air for travel.

**12. Aircraft operator.**– Aircraft operator means any person who provides the services of transport of goods or passengers by aircraft.

**13. Architect.**– Architect includes any person engaged in any manner, whether directly or indirectly, in rendering services in the field of architecture.

**14. Assets.**– Assets mean properties of all kinds, tangible or intangible, including shares, units, certificates, securities, deposits, right and bonus shares, cash, bank balances, profits, dividends, fees, commissions, all receivables, claims, derivatives contract, licences, privileges, accrued or accruing or contingent.

**15. Asset management services.**– Asset management services include companies which provide management of collective investment schemes.

**16. Auctioneer's service.**– Auctioneer's service includes calling the auction or providing a facility, advertising or illustrating services, pre-auction price estimates, short term storage services, repair or restoration services in relation to auction of property.

**17. Authorized automobile service station.**– Authorized automobile service station means any service station, or centre, authorized by any motor vehicles manufacturer, to carry out any service, repair, reconditioning or restoration of any motor car, light motor vehicle or two wheeled motor vehicle manufactured by such manufacturer.

**18. Automatic teller machine services.**– Automatic teller machine services means an interactive automatic machine designed to dispense cash, accept deposit of cash, transfer money between bank accounts and facilitate other financial transactions.

**19. Banking.**– Banking means the accepting, for the purpose of lending or investment, of deposits of money from the public, repayable on demand or otherwise, and withdrawable by cheque, draft, order or otherwise.

**20. Banking company.**– Banking company includes companies which transact the business of banking in Pakistan and the branches and subsidiaries of banking companies incorporated in Pakistan but functioning outside Pakistan.

**21. Banking and other financial service.**– Banking and other financial service means any service provided or to be provided to a customer by a banking company or a financial institution including a non-banking financing company or any other body

corporate or any person of a foreign exchange broker in relation to banking and other financial services.

**22. Beauty parlour.**– Beauty parlour includes hair cutting, hair dyeing, hair dressing, face and beauty treatment, cosmetic treatment, manicure, pedicure or counseling services on beauty, face care or make-up or such other identical or similar services.

**23. Broadcasting service.**– Broadcasting service means the dissemination of any form of communication like sign, signals, writing, pictures, images and sound of all kind by transmission of electro-magnetic waves through space or through cables intended to be received by the general public either directly or indirectly through the medium of relay stations and all its grammatical variations and cognate expressions shall be construed accordingly.

**24. Brokerage business.**– Brokerage business means the services provided by a broker registered under the Brokers and Agents Registration Rules, 2001.

**25. Business auxiliary service.**– Business auxiliary service means any service in relation to:

- (i) promotion or marketing or sale of goods produced or provided by or belonging to the client; or
- (ii) promotion or marketing of service provided by the client; or
- (iii) any customer care service provided on behalf of the client; or
- (iv) procurement of goods or services, which are inputs for the client; or
- (v) production or processing of goods for, or on behalf of the client; or
- (vi) provision of service on behalf of the client; or
- (vii) service incidental or auxiliary to any activity specified in sub-clauses (i) to (vi) such as billing, issue or collection or recovery of cheques, payments, maintenance of accounts and remittance, inventory management, evaluation or development of prospective customer or vendor, public relation services, management or supervision.

**26. Business exhibition service.**– Business exhibition service means an exhibition:

- (a) to market; or
- (b) to promote; or
- (c) to advertise; or
- (d) to showcase,

any product or service intended for the growth in business of the producer or provider of such product or service.

**27. Business support service.**– Business support service means services provided in relation to business or commerce and includes evaluation of prospective customers, telemarketing, processing of purchase orders and fulfillment services, information and tracking of delivery schedules, managing distribution and logistics, customer relationship management services, accounting and processing of transactions, operational assistance for marketing, formulation of customer service and pricing policies, infrastructural support services and other transaction processing.

**28. Cable TV operator.**– Cable TV operator means a person, a company, a firm, an establishment or an organization engaged or involved in the collection and distribution or dissemination of audio-video signals for public viewing whether through a cable, MMDS, LMDS or DTH (through satellite receiver).

**29. Caterer.**– Caterer includes any person who supplies, either directly or indirectly, any food, edible preparations, beverages, drinks or crockery and similar articles of accoutrements for any purpose including ceremony, party, get-together, event or occasion etc.

**30. Cargo handling service.**– Cargo handling service means loading, unloading, packing or unpacking of cargo and includes cargo handling services provided for freight in special containers or for non-containerized freight, services provided by a container freight terminal or any other freight terminal, for all modes of transport and cargo handling service incidental to freight, but does not include handling of export cargo or passenger baggage or mere transportation of goods.

**31. Cleaning service.**– Cleaning service means cleaning, including specialized cleaning services such as disinfecting, exterminating or sterilizing of objects or premises of:

- (i) commercial or industrial buildings and premises thereof; or
- (ii) factory, plant or machinery, tank or reservoir of such commercial or industrial buildings and premises thereof, but does not include such services in relation to agriculture, horticulture, animal husbandry or dairying.

**32. Clubs.**– Clubs include any person or body of persons, firm, company, establishment or undertaking providing any services, facilities or advantages, for a subscription or any other amount, to its members, but does not include-

- (i) anybody established or constituted by or under any law; or
- (ii) any person or body of persons engaged in the activities of trade unions, promotion of agriculture, horticulture or animal husbandry; or
- (iii) any person or body of persons engaged in any activity having objectives which are in the nature of public service and are of a charitable, religious or political nature; or
- (iv) any person or body of persons associated with press or media.

**33. Commercial training or coaching.**– Commercial training or coaching means any training or coaching provided by a commercial training or coaching centre.

**34. Commercial or industrial construction.**– Commercial or industrial construction means:

- (i) construction of a new building or a civil structure or a part thereof; or
- (ii) construction of pipeline or conduit; or
- (iii) completion and finishing services such as glazing, plastering, painting, floor and wall tiling, wall covering and wall papering, wood and metal joinery and carpentry, fencing and railing, construction of swimming pools,

acoustic applications or fittings and other similar services in relation to building or civil structure; or

- (iv) repair, alteration, renovation or restoration of, or similar services in relation to building or civil structure, pipeline or conduit, which is:
  - (a) used, or to be used, primarily for; or
  - (b) occupied, or to be occupied, primarily with; or
  - (c) engaged, or to be engaged, primarily in:  
commerce or industry or work intended for commerce or industry, but does not include such services provided in respect of roads, airports, railways, transport terminals, bridges, tunnels and dams.

**35. Consulting engineering.**– Consulting engineering means any professionally qualified engineer or any engineering firm, who, either directly or indirectly, provides any advice, consultancy or technical assistance in any manner to a client in one or more disciplines of engineering.

**36. Convention service.**– Convention service means a formal meeting or assembly which is not open to the general public, and does not include a meeting or assembly, the principal purpose of which is to provide any type of amusement, entertainment or recreation.

**37. Courier services.**– Courier services mean the transmission, transportation or conveyance, whether door-to-door or not of time-sensitive documents, goods, articles or cargo whether or not utilizing the services of a person either directly or indirectly to accompany such documents, goods, articles or cargo and includes speed post, express cargo service and similar fast services of transmission, transportation and conveyance of documents, goods, articles or cargo.

**38. Credit rating agency.**– Credit rating agency means any person or concern engaged in the business of credit rating of any debt obligation or of any project or programme requiring finance, whether in the form of debt or otherwise, and includes credit rating of any financial obligation, instrument or security which has the purpose of providing to a potential investor or any other person, any information pertaining to the relative safety of timely payment or interest, surcharge or principal.

**39. Dredging.**– Dredging includes removal of material including silt, sediments, rocks, sand, refuse, debris, plant or animal matter in any excavating, cleaning, deepening, widening or lengthening, either permanently or temporarily, of any river, port, harbour, backwater or estuary.

**40. Dry cleaning service.**– Dry cleaning service includes dry cleaning of apparels of any kind, clothes, garments or other textile, fur or leather articles.

**41. Erection, commissioning or installation.**– Erection, commissioning or installation means any service provided by a commissioning and installation agency in relation to:

- (i) erection, commissioning or installation of plant, machinery, equipment or structures, whether pre-fabricated or otherwise; or
- (ii) installation of:

- (a) electrical and electronic devices, including wirings or fittings therefore; or
- (b) plumbing, drain laying or other installations for transport of fluids; or
- (c) heating, ventilation or air-conditioning including related pipe work, wood work, duct work and sheet metal work; or
- (d) thermal insulation, sound insulation, fire proofing or water proofing; or
- (e) lift and escalator, fire escape staircases or travelators; or
- (f) such other similar services.

**42. Event management service.**– Event management service means any service provided in relation to planning, promotion, organizing or presentation of any arts, entertainment, business, sports or any other event and includes any consultation provided in this regard.

**43. Fashion designing.**– Fashion designing includes any activity relating to conceptualizing, outlining and creating designs and preparing patterns for costumes, apparels, garments, clothing accessories, jewelry or any other articles intended to be worn by human beings and any other service incidental thereto.

**44. Financial institution.**–Financial institution includes:

- (a) a company or an institution whether established under any special enactment and operating within or outside Pakistan which transacts the business of banking or any associated or ancillary business through its branches;
- (b) a modaraba, leasing company, investment bank, venture capital company, financing company, housing finance company, a non-banking finance company; and
- (c) any other institution or company authorised by law to undertake any similar business as the Government may, by notification, specify for the purpose.

**45. Foreign exchange dealer.**– Foreign exchange dealer includes an exchange company or money changer.

**46. Forward contract brokerage service.**– Forward contract brokerage service means a contract for the delivery of goods and which is not a ready delivery contract.

**47. Franchise.**– Franchise means an authority given by a franchiser under which the franchisee is contractually granted any right to produce, manufacture, sell or trade or otherwise deal in or do any other business activity relating to goods or services or to undertake any process identified with franchiser against a fee or consideration including royalty or technical fee whether or not any use of trademark, service mark, trade name, logo, brand name or any such symbol is involved.

**48. Freight forwarders.**– Freight forwarders means a person who provides or is engaged for his principal or client for providing of services, for fee or charges or commission or remuneration for some or all the services being provided by a shipping agents clearing agent, stevedore, ship chandler, terminal operator or such services of warehousing and he may also provide cover or guarantee for insurance or banking

services in respect of imports or exports of goods, whether independently or in partnership or in arrangement with any such service provider.

**49. Goods transport by road.**– Goods transport by road means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called.

**50. Health club and fitness centre.**– Health club and fitness centre means service for physical wellbeing such as, sauna and steam bath, Turkish bath, solarium, spas, reducing or slimming salons, gymnasium, yoga, meditation, massage (excluding therapeutic massage) or any other like service.

**51. Ijarah.**– Ijarah means an arrangement under which a bank leases equipment, building or other facility to a client against an agreed rental.

**52. Insurance.**– Insurance means insurance or guarantee against loss, damage, injury, or risk of any kind whatever, whether pursuant to any contract or any enactment and includes reinsurance.

**53. Insurer.**– Insurer means any person carrying on an insurance business or general insurance business and includes a reinsurer.

**54. Interior decorator.**– Interior decorator means any person engaged, whether directly or indirectly, in the business providing advice, consultancy, technical assistance or any services in any manner relating to planning, designing, beautification, embellishment, ornatation and furnishing of any interior or exterior space or spaces whether man-made or otherwise.

**55. Internet café.**– Internet café means a commercial establishment providing facility for accessing internet.

**56. Intellectual property service.**– Intellectual property service means any right to intangible property, including trademarks, designs, patents or any other similar intangible property under any law, but does not include copyright.

**57. Internet telephony.**– Internet telephony means telecommunication service through internet and includes fax, audio conferencing and video conferencing.

**58. Management consultant.**– Management consultant means any person who is engaged in providing any service or services, either directly or indirectly, in connection with the management of any business, organization or institution in any manner and includes any person who renders advice, consultancy or technical assistance relating to conceptualizing, devising, development, modification, rectification or upgradation of any working system of such business, organization or institution.

**59. Mutual fund.**– Mutual fund means an investment vehicle that is made up of a pool of funds collected from many investors for the purpose of investing in securities such as stocks, bonds, money market instruments and similar assets and collective investment scheme as defined in section 2 of the Non-Banking Finance Companies (Establishment and Regulation) Rules, 2003 and includes a closed end fund or an open end scheme.

**60. Manpower recruitment agency.**– Manpower recruitment agency means a person or concern engaged in providing any service or services, directly or indirectly, in any manner for recruitment of manpower either to a client or otherwise.

**61. Market research agency.**– Market research agency means any person or concern engaged, directly or indirectly, in providing services relating to the study or survey or both of any situation in the market for any purpose other than personal academic or educational requirements.

**62. Marriage hall.**– Marriage hall includes a marriage lawn or banquet hall or a place or premises where a ceremonial feast or meal is served for many people or which is used for hosting of social gatherings like receptions, reunion, parties, business events or other events for large number of people or is provided on rent, whether or not with facilities or utilities, for an agreed time where parties or functions are organized by the persons either with their own food items or on their own expense or otherwise, but does not include a hotel or a restaurant.

**63. Mailing list compilation and mailing.**– Mailing list compilation and mailing means any service in relation to:

- (i) compiling and providing list of names, addresses and any other information from any source; or
- (ii) sending document, information, goods or any other material in packet, by whatever name called, by addressing, stuffing, sealing, metering or mailing, for or on behalf of the client.

**64. Management, maintenance or repair service.**–Management, maintenance or repair service means any service provided by:

- (i) any person under a contract or an agreement; or
- (ii) a manufacturer or any person authorized by him, in relation to:
  - (a) management of properties, whether immovable or otherwise;
  - (b) maintenance or repair of properties, whether immovable or; or
  - (c) maintenance or repair including reconditioning or restoration or servicing of any goods, excluding a motor vehicle.

**65. Modaraba and modaraba company.**– Modaraba and modaraba company have the same meaning as in the Modaraba Companies and Modaraba (Floatation and Control) Ordinance, 1980 (XXXI of 1980).

**66. Musharakah.**– Musharakah means an Islamic-styled joint enterprise or partnership with profit and loss sharing implications allowing each party involved in a business to share in the profits and risks, where instead of charging interest as a traditional creditor, the financier achieves a return in the form of a portion of the actual profits earned, either according to a predetermined ratio or otherwise and where the financier also shares in losses, if any.

**67. Non-banking finance company.**–Non-banking finance company includes a company licensed by Pakistan Security and Exchange Commission under Non-Banking Finance Companies (Establishment and Regulation) Rules, 2003 to carry out any one or more of the following forms of business:

- (i) investment finance services;
- (ii) leasing;
- (iii) housing finance services;

- (iv) venture capital investment;
- (v) discounting services;
- (vi) investment advisory services;
- (vii) asset management services; and
- (viii) any other form of business which the Government may, by notification, specify; and
- (ix) such other business as the Government may, by notification, specify for the purpose.

**68. On-line information and database access or retrieval service.**– On-line information and database access or retrieval service means the service provided or to be provided to a customer by any person in relation to on-line information and database access or retrieval or both in electronic form through computer network in any manner.

**69. Packaging.**– Packaging means any service provided or to be provided to any person by any other person in relation to packaging activity.

**70. Pandal and shamiana service.**– Pandal and shamiana service means any service, either directly or indirectly, in connection with the preparation, arrangement, erection or decoration of a pandal or shamiana and includes the supply of furniture, fixtures, lights and lighting fittings, floor coverings and other articles for use therein.

**71. Practicing chartered accountant.**– Practicing chartered accountant means a person who is a member of the Institute of Chartered Accountants of Pakistan and holds a certificate of practice granted under the provision of the Chartered Accountants Ordinance, 1961 (X of 1961) and includes any concern or firm engaged in rendering services in the field of chartered accountancy.

**72. Practicing cost accountant.**– Practicing cost accountant means a person who is a member of the Institute of Cost and Management Accountants of Pakistan and holds a certificate of practice granted under the provisions of the Cost and Management Accounts Act, 1966 (XIV of 1966) and includes any concern or firm engaged in rendering services in the field of cost accountancy.

**73. Practicing company secretary.**– Practicing company secretary means any individual appointed to perform the secretarial, administrative or other duties ordinarily performed by the secretary of a company.

**74. Photography service.**– Photography service means any service provided or to be provided to a customer by a photographer, photography studio or agency in relation to photography, in any manner.

**75. Port operator.**– Port operator includes any person, authority, trust, institution, association, organization, managing directly or otherwise, the operations of any customs port including dryport and airport as declared under section 9 of the Customs Act, 1969 (IV of 1969).

**76. Post paid telecommunication service.**– Post paid telecommunication service means the service charges collected by a service provider after the use of telecommunication service or services.

**77. Pre-paid telecommunication service.**– Pre-paid telecommunication service means the service charges collected by a service provider prior to the use of telecommunication service or services.

**78. Public relations service.**– Public relations service includes strategic counseling based on industry, media and perception research, corporate image management, media relations, media training, press release, press conference, financial public relations, brand support, brand launch, retail support and promotions, events and communications and crisis communications.

**79. Rail travel agent.**– Rail travel agent means any person engaged in providing any service connected with booking of passage for travel by rail.

**80. Recovery agent.**– Recovery agent means a person who is providing any service to a banking company or a financial institution including a non-banking financial company or any other body corporate or a firm, in relation to recovery of any sums due to such banking company or financial institution, including a non-banking financial company, or any other body corporate or a firm, in any manner.

**81. Real estate agent.**– Real estate agent means a person or concern engaged in rendering any service or services in relation to sale, purchase, leasing, hiring or renting of real estate.

**82. Real estate consultant.**– Real estate consultant means a person who renders in any manner, either directly or indirectly, advice, consultancy or technical assistance in relation to evaluation, conception, design, development, construction, implementation, supervision, maintenance, marketing, acquisition or management of real estate.

**83. Registrar to an issue.**– Registrar to an issue means any person carrying on the activities in relation to an issue including collecting application forms from investors, keeping a record of applications and money received from investors or paid to the seller of securities, assisting in determining the basis of allotment of securities, finalizing the list of persons entitled to allotment of securities and processing and dispatching allotment letters, refund orders or certificates and other related documents.

**84. Rent-a-car operator.**– Rent-a-car operator means any person or concern engaged, whether directly or indirectly, in the business of renting cabs and any other passenger transport.

**85. Residential complex construction.**– Residential complex construction means any complex comprising:

- (i) a building or buildings, having more than twelve residential units;
- (ii) a common area; and
- (iii) any one or more of facilities or services such as park, lift, parking space, community hall, common water supply or effluent treatment system, located within a premises and the layout of such premises is approved by an authority under any law, but does not include a complex which is constructed by a person directly engaging any other person for designing or planning of the layout, and the construction of such complex is intended for personal use as residence by such person.

**86. Scientific and technical consultancy.**– Scientific and technical consultancy means any advice, consultancy, or scientific or technical assistance, rendered in any manner either directly or indirectly, by a scientist or a technocrat, or any science or

technology institution or organization, to a client in one or more disciplines of science or technology.

**87. Security agency.**– Security agency means any person or concern engaged in the business of rendering services relating to the security of any property, whether movable or immovable or of any person or group or establishment of persons, in any manner and includes the services of investigations detection or verification of any fact or activity, whether of a personal nature or otherwise, including the services of providing security personnel.

**88. Service provider.**– Service provider means a person who is engaged in providing service or services in the course or furtherance of any economic activity.

**89. Site preparation.**– Site preparation means any service provided or to be provided to any person, by any other person, in relation to site formation and clearance, excavation and earthmoving and demolition and such other similar activities.

**90. Sponsorship.**– Sponsorship includes naming an event after the sponsor, displaying the sponsor's company logo or trade name, giving the sponsor exclusive or priority booking rights, sponsoring prizes or trophies for competition, but does not include any financial or other support in the form of donation or gift, given by a donor subject to the condition that the service provider under no obligation to provide anything in return to the donor.

**91. Share transfer agent.**– Share transfer agent means any person who maintains the record of holders of securities and deals with all matters connected with the transfer or redemption of securities or activities incidental thereto.

**92. Shipping agent.**– Shipping agent means a person, who holds the license under the Customs Act, 1969 (IV of 1969), or the rules made thereunder and provides any service to entrance or clearance of a conveyance at a customs port and issues line or carrier bill of lading, for or on behalf of a shipping line and includes non-vessel operating common carriers, slot carriers, charterers, international freight forwarders and consolidators, rendering services in relation to import and export of cargo, independently or as subsidiary of a shipping line, carrier and non-vessel operating common carriers.

**93. Shipping line.**– Shipping line means any person who owns or charters a ship and includes a person or an enterprise which operates or manages the business of shipping.

**94. Ship management.**– Ship management includes:

- (i) the supervision of the maintenance, survey and repair of ships;
- (ii) engagement of providing of crew;
- (iii) receiving the hire or freight charges on behalf of the owner;
- (iv) arrangements for loading and unloading;
- (v) providing for victualing or storing of ship;
- (vi) negotiating contracts for bunker fuel and lubricating oil;
- (vii) payment, on behalf of the owner, of expenses incurred in providing services or in relation to the management of ship;
- (viii) the entry of ship in a protection or indemnity association;

- (ix) dealing with insurance, salvage and other claims; and
- (x) arranging of insurance in relation to ship.

**95. Steamer agent.**– Steamer agent means any person who undertakes, either directly or indirectly, to:

- (i) perform any service in connection with the ship's husbandry or dispatch including the rendering of administrative work relating thereto; or
- (ii) book, advertise or canvass for cargo for or on behalf of a shipping line; or
- (iii) provide container feeder services for or on behalf of a shipping line.

**96. Sound recording service.**– Sound recording service means recording of sound on any media or device including magnetic storage device, and includes services relating to recording of sound in any manner such as sound cataloguing, storing of sound and sound mixing or re-mixing or any audio post-production activity.

**97. Storage and warehousing service.**– Storage and warehousing service includes storage and warehousing services for goods, liquids and gases but does not include any service provided for storage of agricultural produce or any service provided by a cold storage.

**98. Survey and exploration of minerals.**– Survey and exploration of minerals means geological, geophysical or other prospecting, surface or sub-surface surveying or map making service, in relation to location or exploration of deposits of mineral, oil or gas or any of the materials.

**99. Survey and map making.**– Survey and map making means geological, geophysical or any other prospecting, surface, sub-surface or aerial surveying or map-making of any kind, but does not include survey and exploration of mineral.

**100. Takaful.**– Takaful includes a scheme based on mutual assistance in compliance with the provisions of Islamic Shariah, and which provides for mutual financial aid and assistance to the participants in case of occurrence of certain contingencies and whereby the participants mutually agree to contribute to the common fund for that purpose.

**101. Technical testing and analysis.**– Technical testing and analysis means any service in relation to physical, chemical, biological or any other scientific testing or analysis of goods or material or any immovable property, but does not include any testing or analysis service provided in relation to human beings or animals.

**102. Technical inspection and certification.**– Technical inspection and certification means inspection or examination of goods or process or material or any immovable property to certify that such goods or process or material or immovable property qualifies or maintains the specified standards, functionality or utility or quality or safety or any other characteristic or parameters but does not include any service in relation to inspection and certification of pollution level.

**103. Television and radio programme production service.**– Television and radio programme production service means any person who produces a television or radio programme on behalf of another person.

**104. Terminal operator.**– Terminal operator includes any person who is engaged in rendering any service or services relating but not limited to the handling including receipt, storage or warehousing , delivery, dispatch or clearance of containers or cargo

either for import, export or any other connected activity or purpose at any port including dry port or airport.

**105. Tour operator service.**– Tour operator service means any person engaged in the business of planning, scheduling, organizing or arranging tours (which may include arrangements for accommodation, sightseeing or other similar services) by any mode of transport, and includes any person engaged in the business of operating tours in any transport.

**106. Telecommunication services.**– Telecommunication services mean the services involving a transmission, emission, or reception of signals, writing, images, sounds or information of any kind or nature by wire, radio, optical, or other electromagnetic systems, including related transfer or assignment of the right to use capacity for such transmission, emission or reception and a provision of access to a global or local information network, but does not include the supply of the underlying writing, images, sounds, or information. Telecom services take place where the effective use and enjoyment of the services occur.

**107. Transport through pipeline.**– Transport through pipeline means any service provided or to be provided to any person by any other person in relation to transport of goods, other than water, through pipeline or other conduit.

**108. Travel agency service.**– Travel agency service means any person engaged in providing any service connected with booking of passage for travel but does not include an air travel agent and a rail travel agent.

**109. Underwriter.**– Underwriter means a person who engages in the business of underwriting of an issue of securities of a body corporate.

**110. Unit trust.**– Unit trust means a form of collective investment constituted under a trust deed and includes a trust established by a deed under the provisions of the Trusts Act, 1982 (II of 1982).

**111. Video-tape production.**– Video-tape production means the process of any recording of any programme, event or function on a magnetic tape or on any other media or device and includes services relating thereto such as editing, cutting, colouring, dubbing, title printing, imparting special effects, processing, adding, modifying or deleting, transferring from one media or device to another, or undertaking any video post-production activity, in any manner.

#### **CHAPTER IV MISCELLANEOUS DEFINITIONS**

**112. Adjudicating authority.**– Adjudicating authority means any officer competent to adjudicate and decide the cases under the Act.

**113. Agreement.**– Agreement means the agreement executed between the Authority and the Bank for purposes of receipt of tax returns and payment of tax amounts.

**114. Attachment officer.**– Attachment officer means an officer who may be authorized by the recovery officer to perform any of the functions in connection with recovery of arrears.

**115. Bank.**– For purpose of filing of returns and other prescribed declarations under the Act and the rules made thereunder, the bank means the National Bank of Pakistan (through its regional headquarter in the Punjab) inclusive of its branches designated to

receive such returns or declarations or any other bank which the Authority may, after approval from the Government, specify.

**116. Commissionerate.**– Commissionerate means the office of the Commissioner of the Authority having jurisdiction, either territorial or otherwise.

**117. Computerized payment receipt.**– Computerized payment receipt means a computer generated receipt showing payment of tax to the designated branch of the bank.

**118. Defaulter.**– Defaulter means a person who has failed to discharge his liabilities in payment of government dues.

**119. Demand note.**– Demand note includes a note received by the sales tax recovery officer from the referring authority specifying the details regarding the defaulter and the government dues.

**120. E-declaration administrator.**– E-declaration administrator means an officer authorized by the Authority for purposes of administration of data in computerized system of the Authority.

**121. Electronic data interchange (EDI).**– Electronic data interchange (EDI) means a system of secure transmission of electronic information, based on an agreed and internationally accepted standards and can be understood and treated automatically without human intervention.

**122. Electronic sales tax return form.**– Electronic sales tax return form means a form of sales tax return available on the website of Punjab Revenue Authority to be filled in and filed under the Act and the rules made thereunder.

**123. Execution.**– Execution means steps taken for the recovery of government dues in pursuance of a demand note.

**124. Government dues.**– Government dues means recoverable amounts of sales tax, default surcharge, penalty or any other being collected as sales tax, an adjudged penalty or fine or any amount unpaid which may be payable under any bond, guarantee or instrument executed under the Act or the rules made thereunder and against the recovery of which there is no bar or valid stay order from the competent authority or court.

**125. Movable property.**– Movable property means a property which can be taken into custody for removal without physically knocking it down and includes currency, coins, shares, documents and instruments.

**126. Nil return.**– Nil return means a return indicating that no tax is payable by the registered person in respect of the tax period to which the tax return relates.

**127. PRAL.**– PRAL means Pakistan Revenue Automation (Private) Limited.

**128. Privileged organization.**– Privileged organization means United Nations and the organizations working under it and shall include any other organization which the Authority may recognize as such.

**129. Privileged person.**– Privileged person means a person:

- (a) covered as such by United Nations (Privileges and Immunities) Act, 1948 (XX of 1948), and shall include persons entitled to concessions and exemptions to privileged personnel arriving under various foreign grant-in-

aid programmes or projects; and

- (b) so declared under the President's Salary, Allowances and Privileges Act, 1975 (LVIII of 1975) and the Prime Minister's Salary, Allowance and Privileges Act, 1975 (LIX of 1975).

**130. Processing officer.**— Processing officer means an officer of the Authority authorized to process a refund claim.

**131. Receiver.**— Receiver means a person appointed by the recovery officer to manage, run and account for any attached business or property.

**132. Recovery officer.**— Recovery officer means an officer of the Authority appointed by the Commissioner to exercise powers for recovery of the Government dues under the Act or the rules made thereunder

**133. Reciprocity.**— Reciprocity means extension of the same privileges and facilities to a diplomat or diplomatic mission of a country in Pakistan as are extended by such country to diplomats and diplomatic mission of Pakistan in that country.

**134. Referring officer.**— Referring officer means an officer of the Authority, desiring to recover government dues through recovery officer.

**135. Residual input tax.**— Residual input tax means the amount of tax paid on raw materials, components and capital goods being used for making taxable as well as exempt supplies but does not include the input tax paid on raw materials used wholly for making taxable or exempt supplies.

**136. Share.**— Share means share in a corporation, private or public limited company and includes stock, debenture stock, debentures or bonds.

**137. Supportive documents.**— Supportive documents mean the documents on the basis of which refund of sales tax is claimed.

**138. Taxpayer.**— Taxpayer means any person who is required or is liable to pay or is paying tax, or any sum under the Act or the rules made thereunder and includes any person, other than a Government employee, who is assigned any duty or responsibility to deposit tax under the Act or the rules.

**139. Transmit.**— Transmit means to transmit data or documents through electronic means.

**140. Unique user identifier.**— Unique user identifier means a unique identification name, number or password allotted by the Authority to the authorized user of the computerized system under the Act and the rules made thereunder.

**IFTIKHAR QUTAB  
CHAIRPERSON  
PUNJAB REVENUE AUTHORITY**