



GOVERNMENT OF PUNJAB
Punjab Revenue Authority
Lahore, dated 2012

NOTIFICATION
(Sales Tax on Services)

No.PRA/Orders.06/2012 (1). 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 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 (Registration and De-registration) Rules 2012.

(2) They shall come into force at once.

CHAPTER II
REGISTRATION

2. Requirement of registration.– (1) Every person engaged in providing taxable service or services or pay tax under the Act is required to be registered in the manner specified in these rules.

(2) Where a person provides one or more taxable services from one or more premises and has a centralized billing or invoicing system or centralized accounting system in the Punjab, such person shall be entitled to apply for and take one registration.

(3) Where a person is providing more than one taxable services, he may make a single application mentioning therein all the taxable services provided by him and certificate of registration in such case shall indicate details of all taxable services provided by him.

(4) Where a person carrying out business of providing taxable services simultaneously in more than one province including the Punjab, such person is

required to take a separate registration for the Punjab and pay tax accordingly in respect of the services rendered by him in the Punjab.

(5) Every registered person shall invariably and conspicuously mention his registration number on his invoices, bills, vouchers or other similar documents and on his correspondence with the Authority or any of the officers of the Authority.

3. Application for registration.– (1) A person required to be registered under the Act shall apply electronically or manually to the Authority in the prescribed Form PST–01 as appended to these rules and the applicant shall immediately be issued provisional certificate of registration.

(2) The Authority may cause further verification or inquiry to ascertain the accuracy of information or particulars declared in the application for registration for genuineness of the documents, if any, attached therewith and on completion of such verification or inquiry, it may register the applicant and issue a certificate of registration in PST-03 as annexed with these rules with specific number of the applicant in the prescribed form preferably within thirty days of application.

(3) In case of rejection, the Authority shall inform the applicant specifying the reasons for such rejection within thirty days from the date on which complete application is received in the office of the Authority.

4. Sanctity of registration.– No person except the person to whom registration has been issued can use the registration or its number for any lawful purpose and no person holding registration in his name can dispose of his registration in any manner.

CHAPTER III DE-REGISTRATION

5. De-registration.– Every registered person who ceases to provide taxable service shall apply to the Authority through an application for the cancellation of the registration on a prescribed Form PST–02 as annexed to these rules and the Authority after making such audit or enquiries as may be necessary shall de-register such person from such date as may be specified by the Authority or the date on which the tax, if outstanding, against such person are deposited by him, whichever is later.

6. Suspension and cancellation of the registration.– Where a registered person commits any tax fraud, deliberate and intentional non-payment or short payment of tax or evasion of tax, his registration may, without prejudice to any other action under the law, be suspended by the Authority, the reasons or basis whereof shall be communicated to him and after necessary inquiry and after giving an opportunity of being heard, his registration may be cancelled.

7. Revival of cancelled registration.– (1) Where it is proved that a registration has been cancelled on account of any incorrect comprehension of facts or wrong understanding of the circumstances leading to cancellation, the Authority may revive the cancelled registration subject to such conditions and with effect from such date as it may deem appropriate to specify.

(2) The person whose cancelled registration is revived, shall be entitled to such benefits and privileges under the Act and rules made thereunder as may be specified by the Authority.

8. Treatment of invoices.– During the period of suspension of a registration, the invoices issued by a person whose registration has been cancelled shall not be eligible for the purpose of tax credit, adjustment or refund or any other similar benefit under the Act.

9. Undischarged tax liability.– Suspension or cancellation of a registration shall not absolve the person of any tax liability which he has not discharged during the period of his registration.

CHAPTER IV MISCELLANEOUS

10. Automatic grant of registration.– The existing taxpayers already registered with the Federal Board of Revenue shall not be required to file any new application for registration, they shall be automatically registered for the purpose of the Act and shall receive an intimation from the Authority either through email or SMS or by courier or post, assigning them “P” as prefix to NTN(P+NTN).

11. Change in particulars of registration.– In case there is a change in the name, address or other particulars as stated in the registration certificate, including the cases covered under rule 10, the registered person shall intimate the proposed

change in the prescribed form (PST-01) to the Authority, which may either approve or reject the request for change preferably within thirty days of the receipt of such intimation.

12. Transfer of registration.– (1) The Authority may either subject to conditions or otherwise order the transfer of the registration of any person from the jurisdiction of one office or officer to the other office or officer of the Authority.

(2) In case a registered person intends to shift his business activity from the jurisdiction of one office or officer to another or he has any other valid reason for such transfer, he shall apply to the Authority for transfer of his registration along with necessary documents, if any, and the Authority shall after necessary verifications, decide such application under intimation to the registered person and concerned officer.

(3) The Authority may on its own motion transfer any registration from one office or officer of the Authority to another under intimation to the concerned registered person.

13. Treatment of a wrong compulsory registration.– Where a person has been compulsorily registered and it is subsequently proved that such person is not liable to registration for the purposes of the Act, the Authority may cancel such registration ab initio and a person whose such registration is cancelled shall not be subjected to any tax liability for the period of his such compulsory registration.

14. Sale of registered business or economic activity.– (1) No business or economic activity involving providing of taxable service or services for which registration has been obtained from the Authority shall be sold or disposed off without prior permission from the Commissioner.

(2) The buyer of a registered business or economic activity shall obtain a new registration certificate or if allowed by the Authority seek changes in the existing registration certificate.

(3) While granting permission under sub rule (1), the Commissioner may specify or impose such conditions or restrictions as he may deem appropriate with a view to safeguard the revenue interests of the Government.

(4) Every permission granted by the Commissioner under this rule shall be conveyed to the Authority within fifteen days thereof and shall be entered into the computerized system in such manner as may be specified by the Authority.

Explanation: For the purpose of this rule, sale includes merger.

15. No fee for registration or deregistration.—Registration and deregistration under these rules shall be free of any fee or service charge.



Government of Punjab
Punjab Revenue Authority
Taxpayer Registration Form

PST - 01
Rule 3

Registry	1	Sheet No. <input type="text"/> of <input type="text"/>	Token No. <input type="text"/>																																																																		
	2	Apply for <input type="checkbox"/> New Registration with PRA as Service Provider <input type="checkbox"/> PRA Registration, who already have NTN	<input type="checkbox"/> Change in Particulars <input type="checkbox"/> Duplicate Certificate																																																																		
	3	Authorization <input type="checkbox"/> Punjab Revenue Authority is authorized to obtain my registration / enrollment particulars from FBR and other provincial boards of revenue. <i>This option is applicable only to already registered taxpayer with FBR, and authorizing PRA Portal to transfer the registration & enrollment particulars from FBR Portal.</i>																																																																			
	4	Category <input type="checkbox"/> Company <input type="checkbox"/> Individual <input type="checkbox"/> AOP	NTN <input type="text"/>																																																																		
	5	Basis <input type="checkbox"/> As per Law <input type="checkbox"/> Voluntary Registration <input type="checkbox"/> Compulsory Registration	Expected Annual Turnover Rs. <input type="text"/>																																																																		
	6	Status <input type="checkbox"/> Resident <input type="checkbox"/> Non-Resident	Country of Non Resident <input type="text"/>																																																																		
	7	CNIC/PP No. <input type="text"/>	Gender <input type="checkbox"/> Male <input type="checkbox"/> Female																																																																		
	8	Reg./Inc. No. <input type="text"/>	Birth / Inc. Date <input type="text"/>																																																																		
	9	Name <input type="text"/>																																																																			
	10	Address Registered Office Address for Company and Mailing / Business Address for Individual & AOP, for all correspondence Office/Shop/House/Flat/Plot No. <input type="text"/> Street/Lane/Plaza/Floor/Village <input type="text"/> Block/Mohallah/Sector/Road/Post Office/etc. <input type="text"/> Province <input type="text"/> District <input type="text"/> City/Tehsil <input type="text"/> Area/Town <input type="text"/>																																																																			
	11	Type of Service <input type="checkbox"/> Hotel / Club / Caterer <input type="checkbox"/> Advertisement (Television / Radio / Cable Television) <input type="checkbox"/> Customs Agent / Ship Chandler / Stevedore <input type="checkbox"/> Telecommunication <input type="checkbox"/> Banking / Non-Banking <input type="checkbox"/> Shipping Agent <input type="checkbox"/> Insurance / Re-insurance <input type="checkbox"/> Courier <input type="checkbox"/> Stock Broker <input type="checkbox"/> Others																																																																			
	12	Principal Service <input type="text"/>	Service Code <input type="text"/>																																																																		
Agent Particulars u/s 71	13	Agent <input type="checkbox"/> Self <input type="checkbox"/> Agent u/s 71 in Capacity as <input type="text"/>																																																																			
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Director/Shareholder/Partners	18	Total Director/Shareholder/Partners <input type="text"/>	Please provide information about top-10 Directors/Shareholders/Partners																																																																		
	19	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th>Type</th> <th>NTN / CNIC / Passport No.</th> <th>Name of Director/Shareholder/Partner</th> <th>Share Capital</th> <th>Share %</th> <th>Action (Add/Remove)</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table>		Type	NTN / CNIC / Passport No.	Name of Director/Shareholder/Partner	Share Capital	Share %	Action (Add/Remove)																																																												
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20	All Other Shareholders/Directors/Partners (in addition to 10)																																																																				
21	Activity Code <input type="text"/>	Other Business Activities in addition to the Principal Activity given at Sr-12 above <input type="text"/>	Action (Add / Close) <input type="text"/>																																																																		
Business / Branches	22	Total business/branches <input type="text"/> Provide details of all business/branches/outlets/etc., use additional copies of this form if needed																																																																			
	23	Bus./Br. Serial <input type="text"/>	Action Requested <input type="checkbox"/> Add <input type="checkbox"/> Change <input type="checkbox"/> Close																																																																		
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	26	Nature of Premises Possession <input type="checkbox"/> Owned <input type="checkbox"/> Rented <input type="checkbox"/> Others	Owner's CNIC / NTN / FTN <input type="text"/>																																																																		
	27	Electricity Ref. No. <input type="text"/>	Gas Connection Installed <input type="checkbox"/> Yes <input type="checkbox"/> No																																																																		
28	Phone No. <input type="text"/>	Business / Branch Start Date <input type="text"/>																																																																			
Bank Accounts	29	Total Bank Accounts <input type="text"/> Provide details of all bank accounts, use additional copies of this form if needed																																																																			
	30	Account Sr. <input type="text"/>	Action Requested <input type="checkbox"/> Add <input type="checkbox"/> Change <input type="checkbox"/> Close																																																																		
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	32	Bank Name <input type="text"/>	City <input type="text"/>																																																																		
33	Account Start Date <input type="text"/>		Account Close Date, if close action is requested <input type="text"/>																																																																		
Declaration	34	I, the undersigned solemnly declare that to the best of my knowledge and belief the information given above is correct and complete in all respects. It is further declared that any notice sent on the e-mail address or the address given in the registry portion will be accepted as legal notice served under the law. I also hereby authorize, Punjab Revenue Authority to obtain my registration data from Federal Board of Revenue and other provincial tax administrations.																																																																			
	35	Date <input type="text"/>	CNIC / Passport No. <input type="text"/>																																																																		
36	Name of Applicant <input type="text"/>		SIGNATURE <input type="text"/>																																																																		



Registry	1	NTN	<input type="text"/>	(Sheet No <input type="text"/> of <input type="text"/>)	Acknowledgement No.	N ^o	<input type="text"/>		
	2	Category	<input type="checkbox"/> Company	<input type="checkbox"/> Individual	<input type="checkbox"/> AOP	<input type="checkbox"/> Firm			
	3	Status	<input type="checkbox"/> Resident	<input type="checkbox"/> Non-Resident					
	4	CNIC/PP No.	<input type="text"/>	(for Individual only)					
	5	Reg./Inc. No.	<input type="text"/>	[for Company & Registered AOP only]	Date of Incorporation	<input type="text"/>			
	6	Name	Name of Registered Person (Company, Individual or AOP Name)					Trade Name	<input type="text"/>
	7	Address	Registered Office Address for Company and Mailing / Business Address for Individual & AOP, for all correspondence						
		Office/Shop/House/Flat/Plot No.	Street/Lane/Plaza/Floor/Village	Block/Mohallah/Sector/Road/Post Office/etc.					
		Province	District	City/Tehsil	Area/Town				
		E-Mail	<input type="text"/>		(e-Mail address for all correspondence)	Web Address:	<input type="text"/>		
Reasons of De-Registration	8	<input type="checkbox"/>	Ceased to carry on business						
	9	<input type="checkbox"/>	Service has become exempt (Give details)						
	10	<input type="checkbox"/>	Taxable turnover during the last 12 months has remained below the threshold						
			(a)	Please give the value of taxable services provided in last 12 months				Rs. <input type="text"/>	
		(b)	Please give reason(s) for reduction in your taxable turnover (attach sheet, if necessary)						
	11	<input type="checkbox"/>	Transfer of sale of business (Attach proof)	<input type="checkbox"/>	Merger with another person (Attach proof)	<input type="checkbox"/>	Merger with another firm or business (Attach proof)		
	12	<input type="checkbox"/>	Other (Please Describe) <input type="text"/>						
Declaration	13	I, the undersigned solemnly declare that to the best of my knowledge and belief the information given above is correct and complete in all respects. It is further declared that any notice sent on the e-mail address or the address given in the Serial 7 will be accepted as legal notice served under the law. I request for de-registration of my Business or Company (as the case may be).							
	14	Date	CNIC / Passport No.	Name of Applicant	SIGNATURE				



REGISTRATION CERTIFICATE
(Sales Tax on Services)

PNTN : Registration Date :
Name :
Business Name :
Business Address :
:
:
Category :
Status :
CNIC No. : Reg. / Inc. No. :
Principal Activity :
Other Activities :

This certificate shall be prominently displayed at a conspicuous place of the premises in which business or work for gain is carried on. NTN certificate is also required to be indicated on the signboard.

NOTE:

The NTN must be written on all returns, payment challans, invoices, letter heads, advertisements, etc. and all correspondence made with the Punjab Revenue Authority.

CHAIRPERSON
PUNJAB REVENUE AUTHORITY