



GOVERNMENT OF PUNJAB
PUNJAB REVENUE AUTHORITY
August 01, 2012

NOTIFICATION

No.PRA/Orders.06/2012(5). 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 (Computerized System) Rules 2012.

(2) They shall come into force at once.

CHAPTER II
SAFETY OF SYSTEM

2. Responsibility of the user.– Every person authorized to use or interact with the computerized system of the Authority shall be responsible for use or interaction with the system only to the extent authorized by the Authority.

3. Protection of business information.– Every user of the computerized system shall ensure that no information or data relating to any registered person reaches in any unauthorized hand.

4. Exchange of information between registered persons.– A registered person may allow the person authorized to use or interact with the computerized system to share his business information with any other person.

5. Information to associations.– The Authority may deliver any information or data stored in or retrievable from the computerized system to any association of trade, business or industry for the purposes of helping out the Authority in the formulation of its policies and carrying out its functions under the laws administered by the Authority.

CHAPTER III
ACCESS TO SYSTEM

6. Authorization.– (1) A person desirous to be authorized as user of the computerized system of the Authority may apply to the Authority by visiting the website <https://e.pra.punjab.gov.pk>.

(2) Upon scrutiny of the information provided by the applicant, the Authority may, subject to such conditions or restrictions as it may impose, grant authorization to the applicant or refuse the application after giving the applicant an opportunity of being heard through an officer of the Authority nominated in this behalf.

(3) No person shall have or attempt to have access to the computerized system for transmission to or receipt of information therefrom unless authorized as aforesaid.

7. Unique user identifier.– (1) Every person authorized as user of computerized system shall be allotted a 'Unique User Identifier' (UUI) for his identification in relation to accessing the computerized system for transmission to or receipt of relevant information therefrom.

8. Access to computerized system.– Subject to the conditions and restrictions as may be prescribed by the Authority, the authorized user shall access the computerized system for transmission to or receipt of information therefrom.

(2) The Authority may, at any time, impose any additional conditions upon any authorized user or class of authorized users for accessing the computerized system or to maintain confidentiality or security thereof.

(3) The Authority may require an authorized user or class of authorized users including their accredited agents to use any additional electronic security including digital certification for electronic filing of return or any other declarations or documents.

9. Responsibility of the user.– The authorized user shall be responsible for security and confidentiality of the 'UUI' allotted to him and where any information is transmitted to the computerized system using a 'UUI', the transmission of that information shall be a sufficient evidence that the authorized user to whom such 'UUI' has been issued has transmitted that information.

10. Cancellation of authorization.– (1) Where the Authority is satisfied that any user authorized to use the computerized system has:

- (a) failed to comply with any of the conditions or restrictions prescribed by the Authority; or
- (b) acted in contravention of any of the provisions of the Act or the rules made thereunder; or
- (c) failed to take adequate measures for security and confidentiality of the 'UUI'; or
- (d) been convicted in an offence under the Act or any other law; may cancel the authorization of that user after affording him an opportunity of being heard.

(2) Pending consideration whether an authorization is cancelled under sub-rule (1), the Authority may suspend the authorization.

11. Recording of transmissions.– The Authority shall keep record of each transmission sent to or received from an authorized user, for a period of five years from the date of such transmission or receipt.

12. Scrutiny of records.– An officer or officers nominated by the Authority, may examine records maintained by an authorized user, whether electronically or otherwise, in relation to a specific transaction or to verify adequacy or integrity of the system or media on which such records are created and stored.

CHAPTER IV E-INTERMEDIARIES

13. Appointment of e-intermediary.– (1) A person having professional experience in the relevant field of providing taxation service desirous of being

appointed as e-intermediary, shall apply to the Authority or any officer of the Authority authorized in this behalf.

Explanation: The professional experience shall mean as follows:

- (a) a firm or sole proprietorship approved by the Institute of Chartered Accountants of Pakistan or Institute of Cost and Management Accountants of Pakistan, Association of Chartered Certified Accountants (ACCA) or Certified Public Accountants (CPAs);
- (b) a person or firm approved to practice as Income Tax Practitioner under the Income Tax Ordinance, 1979 (XLIX of 2001);
- (c) a practicing lawyer;
- (d) Any other person approved by the Authority.

(2) Every application for appointment of an e-intermediary shall be forwarded to the e-declaration administrator of the Authority who, after necessary verifications, shall submit the application along with his specific recommendations to the Authority for appointment of the applicant as e-intermediary.

(3) The Authority, after receipt of the recommendations from the e-declaration administrator, may appoint the applicant as an e-intermediary and issue him a unique identifier, subject to such conditions, restrictions and limitations as may be prescribed:

Provided that the Authority may refuse to entertain or accept an application for appointment as e-intermediary for reasons to be recorded and conveyed in writing.

(4) In case of any change in the particulars or information provided by the e-intermediary in the application for registration, he shall immediately inform the e-declaration Administrator about such change.

14. Cancellation of appointment.—(1) Where the Authority is satisfied that the e-intermediary has:

- (a) failed to comply with any of the conditions, restrictions or limitations prescribed by the Authority; or
- (b) acted in contravention of any of the provisions of the Act or these rules; or
- (c) failed to take adequate measures for security and confidentiality of the UUI; or
- (d) been convicted for an offence under the Act or any other law; it may cancel the appointment of such e-intermediary after affording him an opportunity of being heard.

(2) Pending consideration whether the appointment of the e-intermediary be cancelled under sub-rule (1), the Authority may suspend the appointment.

(3) An e-intermediary who intends to surrender his appointment, shall file an application to this effect to the Authority.

(4) The Authority may, on receipt of an application referred to in sub-rule (3), cancel the appointment of the e-intermediary after such necessary inquiry as it may deem proper to conduct.

(5) Cancellation of appointment of any e-intermediary shall not absolve him of the obligations and liabilities which may be determined under the Act or rules made thereunder.

15. Authorization to FBR's e-intermediaries.– The Authority may through a general order or otherwise and subject to conditions or otherwise allow any e-intermediary or class of e-intermediaries already appointed by the Federal Board of Revenue to act or operate as e-intermediary for the purposes of the Act or rules made thereunder.

CHAPTER V E-INVOICING

16. Use of e-invoicing system.– Any registered person may, under intimation to the Authority, use an appropriate system of electronic invoicing in respect of taxable services provided by him.

17. Real time transmission of e-invoices.– On receipt of intimation under rule 16, the Authority shall take necessary software-related measures to enable the registered person to generate and transmit e-invoices to the computerized system of the Authority on real time basis.

19. Non-inclusion of e-invoicing in monthly return.– Where a registered person is issuing e-invoices and transmitting the same to the computerized system on real time basis, such person shall not be required to provide summary of his sale invoices with the return.

20. E-treatment of purchase invoices.– Where a registered person is receiving e-invoices for his purchases or has a computer facility to electrify his purchase invoices, he may, with prior general permission from the Authority, transmit his daily purchase invoices to the computerized system of the Authority and such person shall not be required to file summary of his purchase invoices with the monthly return.

21. Validity of invoices.– Unless otherwise proved, the sale and purchase invoices electronically transmitted by a registered person to the computerized system of the Authority shall be treated as valid proof of sales and purchases for the purposes of the Act and rules made thereunder.

Explanation: For the purpose of this Chapter, invoice shall, where so allowed by the Authority, include cash memos, sale receipts, vouchers and similar instruments showing sale or purchase transactions provided they carry the commonly accepted necessary features of an invoice.

**CHAIRPERSON
PUNJAB REVENUE AUTHORITY**