

**GOVERNMENT OF KHYBER PAKHTUNKHWA**  
**KHYBER PAKHTUNKHWA REVENUE AUTHORITY (KPRA)**  
**WORKING TARIFF**  
**(As of March, 2016)**

**Taxable Services as per Second Schedule to the Khyber Pakhtunkhwa**  
**Finance Act, 2013**

<b>S.No</b>	<b>Description</b>	<b>PCT Code</b>	<b>Rate of Tax</b>
<b>1</b>	Services provided or rendered by hotels, restaurants, marriage halls, pandals and shamiana services, lawns, caterers, motels, guest house, by whatever name called, including any other services ancillary thereto.	9801.0100	Fifteen Percent (15%)
	i. Services provided by hotels	9801.1000	
	ii. Services provided by restaurants	9801.2000	
	iii. Services provided by pandals and shamiana services,	9801.3000	
	iv. Services provided by caterers	9801.5000	
	v. Ancillary services provided by hotels, motels, restaurants, guest house, marriage halls, lawns and caterers.	9801.6000	
<b>2</b>	Services provided or rendered for personal care by beauty parlors, beauty clinics, health care centres, health clubs, gyms, physical fitness centres, body massage centres and pedicure centres	9810.0000	Fifteen Percent (15%)
<b>3</b>	Services provided and rendered by laundries and dry cleaners.	9811.0000	Fifteen Percent (15%)
<b>4</b>	1. Telecommunication Services-	<b>98.1200</b>	Nineteen-and-a half Percent (19.5%)
	2. Telephone services.	9812.1000	
	3. Fixed line voice telephone service.	9812.1100	
	4. Wireless telephone.	9812.1200	
	5. Cellular telephone.	9812.1210	
	6. Wireless local loop telephone.	9812.1220	
	7. Video telephone.	9812.1300	
	8. Payphone cards.	9812.1400	
	9. Pre-paid calling cards.	9812.1500	
	10. Voice mail service.	9812.1600	
	11. Short Message Service (SMS) Messaging service.	9812.1710	
	12 Multimedia Message Service (MMS)	9812.1720	

13. Bandwidth services [used for voice and video telecommunication services]	9812.2000
a. Copper line based.	9812.2100
b. Fiber-optic based.	9812.2200
c. Co-axial cable based.	9812.2300
d. Microwave based.	9812.2400
e. Satellite based.	9812.2500
14. Voice over I.P. Services.	9812.2600
15. Teleconferencing services.	9812.2700
15A. 3G/4G LTE services.	9812.2800
16. Telegraph.	9812.3000
17. Telex	9812.4000
18. Telefax	9812.5000
19. Store and forward tax services.	9812.5010
20. Audio text services.	9812.9000
21. Tele text services.	9812.9100
22. Trunk radio services.	9812.9200
23. Internet services.	9812.6000
24. Paging services. Voice paging services.	9812.93 and 9812.9400
25. Radio paging services.	9812.9410
26. Vehicle tracking services.	9812.9490
27. Burglar alarm services.	9812.9500
28. Shifting of Telephone connection	9812.1910
29. Installation of telephone extension	9812.1920
30. Provision of telephone extension	9812.1930
31. Changing of telephone connection	9812.1940
32. Conversion of NWD connection to non NWD or vice versa	9812.1950
33. Cost of Telephone Set	9812.1960
34. Restoration of telephone connection	9812.1970
35. Internet services including e-mail services	9812.6100
36. Dial-up internet services	9812.6110
37. Broadband services for DSL Connection	9812.6120
38. Copper Line based	9812.6121
39. Fiber-optic based	9812.6122
40. Co-axial cable based	9812.6123
41. Wireless based	9812.6124
42. Satellite based	9812.6125
43. Internet/e-mail/data/SMS/MMS Services WLL networks	9812.6130
44. Internet/e-mail/SMS/MMS services on cellular mobile networks	9812.6140

	45. Data Communication network services (DCNS)	9812.6200	
	46. Copper Line Based	9812.6121	
	47. Fiber-optic based	9812.6122	
	48. Wireless/Radio based	9812.6240	
	49. Satellite based	9812.6250	
	50. Value added data services	9812.6300	
	51. Virtual private network service (VPN)	9812.6310	
	52. Digital Signature Service	9812.6320	
	53. Audio text services	9812.9000	
	54. Tele-text services	9812.9100	
	55. Trunk radio services	9812.9200	
	56. Long Distance International	9812.9600	
	57. Local Loop	9812.9700	
	Explanation.---Where a registered person is providing telecom services in respect of international incoming calls and is sharing charges with persons operating in foreign jurisdictions, the charges received by the registered person shall be treated as tax-inclusive value and tax shall be worked out and paid by such registered person on the basis of tax fraction formula, that is, the tax shall be calculated by multiplying the amount of charges with tax rate and dividing the resultant by tax rate plus hundred.		
	58. Others	9812.9090	
<b>5</b>	Services provided or rendered by persons authorized to transact business on behalf of others:-	<b>98.0500</b>	Fifteen Percent (15%)
	i. Customs agents;	9805.4000	
	ii. Ship chandlers;	9805.8000	
	iii. Stevedores; and	9805.2000	
	iv. Ship management service.	9805.2100	
<b>6</b>	Advertisement on TV and Radio;]	9802.1000 and 9802.2000	Fifteen percent (15%)
<b>6A</b>	Advertisement on newspapers, periodicals and magazines; both excluding advertisements,- (i) if sponsored by a Government Agency ; and (ii) Financed out of funds provided under grant-in-aid agreement; and Conveying public service messages.	9802.4000	Five Percent (5%) without any input adjustment

<b>7</b>	Advertisement on hoarding boards, pole signs and sign boards and on close circuit TV, Cable TV, Websites or Internet.	9802.3000 and 9802.5000	Fifteen Percent (15%)
<b>8</b>	Courier services.	9808.0000	Fifteen Percent (15%)
<b>9</b>	Services provided or rendered in respect of insurance to a policy holder by an insurer, including a re-insurer:-	9813.1000	Fifteen Percent (15%)
	i. Goods insurance.	9813.1100	
	ii. Fire insurance	9813.1200	
	iii. Theft insurance.	9813.1300	
	iv. Marine insurance.	9813.1400	
	Other insurance.	9813.1600	
<b>10</b>	Services provided or rendered by banking companies, insurance companies, cooperative financing societies, modarabas, musharikas, leasing companies, foreign exchange dealers, non-banking financial institutions and other persons dealing in any such services, in relation to guarantee, brokerage, letter of credit, issuance of pay order and demand draft, interbank clearing by central bank, bill of exchange , transfer of money including telegraphic transfer, mail transfer and electronic transfer, bank guarantee, bill discounting commission, safe deposit lockers, safe vaults, issuance, processing and operation of credit and debit cards, commission and brokerage of foreign exchange dealings, automated teller machine operations, maintenance and management services provided or rendered by non-banking finance companies, companies and other financial institution, financial leasing, commodity or equipment leasing, hire purchaser leasing and any other services provided by such companies or institutions or not specific elsewhere.	98.1300  9813.4100/ 9813.4200/ 9813.4300/ 9813.4400/ 9813.4600/ 9813.4700/ 9813.4800/ 9813.4900/ 9813.4910/ 9813.5000 / 9813.6000/ 9813.7000.	Fifteen Percent (15%)
<b>11</b>	Services provided or rendered by the stockbrokers.	9819.1000	Fifteen Percent (15%)
<b>12</b>	Services provided or rendered by specialized agencies.	98.1800	Ten Percent (10%) without any input adjustment
	Security agency,	9818.1000	

	Market research agency, other such agencies.	9818.3000 9818.9000	
<b>13</b>	Services provided by shipping agents.	9805.1000	Fifteen percent (15%)
<b>14</b>	Services provided or rendered by freight forwarding agents.	9805.3000	Fifteen percent (15%)
<b>15</b>	Services provided by tour operators, other than Hajj and Umrah.	9805.5100	Fifteen percent (15%)
<b>16</b>	Manpower recruitment and labour supply services.	9805.6000	Fifteen percent (15%)
<b>17</b>	Services provided by advertising agents.	9805.7000	Fifteen percent (15%)
<b>18</b>	Services provided by share transfer agents.	9805.9000	Fifteen percent (15%)
<b>19</b>	Services provided by business support services.	9805.9200	Ten percent (10%) Without any input adjustment
<b>20</b>	Services provided by property dealers, real estate agents, real estate planners, by whatever name called.	9806.2000	Fifteen percent (15%)
<b>21</b>	Services provided by car or automobile dealers, bargain centers, by whatever name called.	9806.3000	Fifteen percent (15%)
<b>22</b>	Rent-a-car services.	9819.3000	Fifteen percent (15%)
<b>23</b>	Services provided by workshops for industrial construction and earth-moving or other special purpose machinery.	9820.2000	Fifteen percent (15%)
<b>24</b>	Franchise Services.	9823.0000	Ten percent (10%) Without any input adjustment
<b>25</b>	Services provided in respect of manufacturing or processing on toll basis.	9868.0000	Ten percent (10%) Without any input adjustment
<b>26</b>	Services provided by persons engaged in contractual execution of work or furnishing supplies.	9809.0000	Fifteen percent (15%)
<b>27</b>	Services provided by architects, town planners, property developers or promoters and interior decorators.	9814.0000	Fifteen percent (15%)

<b>28</b>	Management consultancy services including fund and asset management service	9826.0000	Fifteen percent (15%)
<b>29</b>	Services provided by technical, scientific & engineering consultants	9815.5000	Fifteen percent (15%)
<b>30</b>	Airport services	9838.0000	Fifteen percent (15%)
<b>30A</b>	Construction services.	9824.0000	Five percent (5%) without any input adjustment
<b>31</b>	(i) Contracting services rendered or provided by the contractors of buildings, electro- mechanical works, turn-key projects and similar other works , excluding construction projects having value not exceeding Rs.50 Million, construction of industrial estates and zones, consular buildings and construction works under international tenders based on foreign grants.	9814.2000	Fifteen percent (15%)
	(ii) Services provided by land and property developers or promoters for development of land, purchased or leased, for conversion into residential or commercial plots; and	9807.0000	@Rs. 100/- per square yard for land development
	(iii) Construction of residential or commercial units, excluding residential commercial projects where the covered area does not exceed 10000 square feet for houses and 20000 square feet for apartments.		@Rs. 50/- per square yard for land development
<b>32</b>	Port operating services	9871.0000	Fifteen percent (15%)
<b>33</b>	Tracking services and security alarm services.	9812.9490	Ten Percent (10%) without any input adjustment
<b>34</b>	Services provided by motor vehicle workshops, mechanic shops, air conditioning fitting service and cleaning centers.	9820.5000	Ten Percent (10%) without any input adjustment

<b>35</b>	Services provided in respect of mining of minerals, exploration of oil & gas including related surveys and allied activities.	9873.0000	Fifteen percent (15%)
<b>36</b>	Sponsorship services.	9805.9100	Fifteen percent (15%)
<b>37</b>	Services provided or rendered by professionals and consultants;	98.1500	Fifteen percent (15%)
	health care consultants	9815.1	
	legal practitioners or consultants,	9815.2	
	Management consultants	9815.4	
	Software or IT based system development consultants	9815.6	
	Accountants, auditors and tax consultants	9815.3	
	services provided by other consultants.	9815.9	
<b>38</b>	Event management, exhibition services, services by event photographers, videographer and other persons related to such events.	9874.0000	Fifteen percent (15%)
<b>39</b>	Public bonded warehouses.	9872.0000	Fifteen percent (15%)
<b>40</b>	Container Terminal Services.	9869.0000	Fifteen percent (15%)
<b>41</b>	Copy Right Services	9819.9600	Fifteen percent (15%)
<b>42</b>	Cosmetic & Plastic Surgery Services	9815.7000	Fifteen percent (15%)
<b>43</b>	Sale of Space for Advertisement Services	9802.8000	Fifteen percent (15%)
<b>44</b>	Video Tape & Production Services	9819.8700	Fifteen percent (15%)
<b>45</b>	Sound Record Services	9819.9800	Fifteen percent (15%)
<b>46</b>	TV, Radio & Production, house Services	9802.9010	Fifteen percent (15%)
<b>47</b>	Services provided by clubs	9801.4000	Fifteen percent (15%)
<b>48</b>	Broadcasting services	9802.9020	Fifteen percent (15%)
<b>49</b>	Electric power transmission or distribution services.	9875.0000	Fifteenpercent (15%)

<b>50</b>	Cable TV operators	9819.9000	Ten percent (10%) without any input adjustment
<b>51</b>	Health care centre, gym, swimming poles or physical fitness centre	9821.1000	Fifteen percent (15%)
	i. Body massage centres	9821.4000	
	ii. Pedicure centres etc	9821.5000	
<b>52</b>	Maintenance or cleaning services	9822.2000	Fifteen percent (15%)
<b>53</b>	Service provided or rendered by fashion designer	9834.0000	Fifteen percent (15%)
<b>54</b>	Service provided or rendered by call centres	9865.0000	Fifteen percent (15%)
<b>55</b>	Service provided or rendered by persons engaged in inter city transportation or carriage of goods by road or through pipeline or conduit	9804.0000	Fifteen percent (15%)
<b>56</b>	Medical Practitioners and Consultants	9815.1000	Fifteen percent (15%)
<b>57</b>	Services provided by laboratories,	9816.0000	Fifteen percent (15%)
	Scientific laboratories,	9817.1000	
	Mechanical laboratories,	9817.2000	
	Chemical laboratories,	9817.3000	
	Electrical or electronic laboratories,	9817.4000	
	Other such laboratories,	9817.9000	
	Other than services relating to pathological or diagnostic tests exclusively for medical treatment purposes.	9817.0000	