

			SRO 495(1) 2016 dated 4 <sup>th</sup> July, 2016
			Reduce rate of sales tax on services subject to conditions.
	<b>NEW</b>		

TABLE

S.No	Service description	PTC Heading	Conditions
1.	2.	3	4
1	Construction services, excluding: (i) Construction projects (industrial and commercial) of the value (excluding actual and documented cost of land) not exceeding Rs. 50 million per annum. (ii) the cases where sales tax is otherwise paid as property developers or promoters. (iii) Government civil works including Cantonment Boards. (iv) Construction of industrial zones, consular, buildings and other organizations exempt from income tax. (v) Residential construction project where the covered area does not exceed 10,000 square feet for houses and 20,000 square feet for apartments.	9824.0000 and 9814.2000	Five percent subject to the condition that no input tax adjustment or refund shall be admissible.
2.	Services provided for personal care by beauty parlours, clinics and slimming clinics, body massage centers, pedicure centers; including cosmetic and plastic surgery by such parlours/clinics, but excluding cases where: (i) annual turnover does not exceed Rs. 3.6million; or (ii) the facility of air-conditioning is not installed or available in the premises.	9810.000 9821.4000 and 9821.5000	Five percent subject to the condition that no input tax adjustment or refund shall be admissible.
3.	Services provided by freight forwarding agents, and packers and movers.	9805.3000 and 9819.1400	Rs. 1,000 per bill of lading, whichever is higher.
4.	Services provided by tour operators and travel agents including all their allied services or facilities (other than Hajj and Umrah)	9805.5100 9805.5000 and 9803.9000	Five percent subject to the condition that no input tax adjustment or refund shall be admissible.

S.No	Service description	PTC Heading	Conditions
1.	2.	3	4
5.	Services provided by specialized workshops or undertaking (auto-workshops; workshops for industrial machinery, construction and earth-moving machinery or other electric or electronic equipments or appliances etc., including computer hardware; car washing or similar services stations and other workshops.)	98.20	Five percent subject to the condition that no input tax adjustment or refund shall be admissible.
6.	Services provided by health clubs, gyms, physical fitness centres, indoor sports and games centres and body or sauna massage centres.	9821.0000, 9821.2000 and 9821.4000	Five percent subject to the condition that no input tax adjustment or refund shall be admissible.
7.	Services provided by laundries and dry cleaners	9811.0000	Five percent subject to the condition that no input tax adjustment or refund shall be admissible.
8.	Services provided by property dealers and realtors.	---	Five percent subject to the condition that no input tax adjustment or refund shall be admissible.
9.	Services provided by car/automobile dealers	---	Five percent subject to the condition that no input tax adjustment or refund shall be admissible.