

			SECOND SCHEDULE - PART B
			SECTION 10 - EXEMPTION TABLE
			With effect from 1 st July 2014 updated upto Finance Act, 2019
			Amendments in Notification SRB-3-4/7/2013 dated 18 th June 2013. Update on 27 th June 2019

TABLE

Tariff Heading No.	Description of services and the conditions and restrictions for exemption	Rate of tax
(1)	(2)	
9802.4000	Advertisement in newspapers and periodicals. other than the advertisement, (i) in colour (i.e other than the advertisement wholly in black & white), irrespective of the size; (ii) in colour or black & white occupying one-quarter (or equivalent of one-quarter of a page, generally known as 27 centimeters in height x 4 columns or 15 centimeters in height x 8 columns) or more of a page of a newspaper; and (iii) in colour or black & white occupying half a page or more of a page of a periodical;	5%
9810.0000	1. Persons are providing the services of hair cutting, hair dressing and hair dyeing and shaving provided that they do not provide any other beauty treatment, beauty care, and beauty parlour or beauty clinic service. 2. Services provided or rendered by beauty parlours/clinics and slimming clinics whose turnover does not exceed <u>4 2.5</u> million rupees in a financial year. Certain condition regarding location, branches / outlets / franchise and utility bills (not exceeding Rs. <u>40,000 25,000</u>)	13%
9811.0000	Services provided or rendered by laundries and dry cleaners Services provided or rendered by laundries and dry cleaners which do not fall under any of these categories:- (a) laundries and dry cleaners located within the building premises and premises of a hotel, Motel, guest house or club whose services are liable to tax; (b) as dry cleaners franchisers or franchisees; (c) laundries and dry cleaners having any branch or more than one outlet in Sindh (d) laundries and dry cleaners whose turnover exceeds <u>4 2.5</u> million rupees in a financial year; and (e) Laundries and dry cleaners whose total utility (electric, gas and telephone) bills does not exceed Rs. <u>40,000 25,000</u> in any month during a financial year.	13%

Tariff Heading No.	Description of services and the conditions and restrictions for exemption	Rate of tax
(1)	(2)	
Respective sub-headings of tariff heading 98.12	<p>1. <u>Telecommunication Services involving charges payable on the International leased lines or bandwidth services used by software exporting firms registered with the Pakistan Software Exporting Board.</u> Telecommunication services involving charges payable on the international leased lines or bandwidth services used by software exporting firms registered with the Pakistan Software Export Board.";</p> <p>2. Internet services, whether dial up or broadband, including email services and data communication network services valued at not more than 1,500 rupees per month per service recipient.</p> <p>3. Internet and broadband threshold is upto 2bmps</p>	19.5%
Respective sub-headings of tariff heading 98.13	<u>Services provided or rendered by banking companies and non-banking financial companies in respect of Hajj and Umrah, Cheque book issuance, Musharika and Modaraba financing and utility bills collection.</u>	<u>13%</u>
9824.0000	<p>Construction services related to:</p> <p>(i) Construction work undertaken by a person whose annual turnover does not exceed 4 million rupees in a financial year</p> <p>(ii) Omitted</p> <p>(iii) <u>Construction and repair of roads, ports, airports, railways, transport terminals and bridges and also of, Government (including Local Government and Cantonment Boards) buildings as are not meant for commercial purposes or for commercial letting out on rent;</u></p> <p>(iv) Construction and development of EPZ, SEZ and, diplomatic and counselor buildings and</p> <p>(v) Construction of an independent private residential house, other than a residential unit covered by tariff headings 9807.0000 or 9814.3000, having total covered area not exceeding 10,000 square feet</p>	13%