

			SECOND SCHEDULE - PART B
			SECTION 10 - EXEMPTION TABLE
			With effect from 1 st July 2014 updated upto 30 th June 2020
			Amendments in Notification SRB-3-4/7/2013 dated 18 th June 2013, further amended by SRB-3-4/14/2020 and SRB-3-4-/15/2020 dated 22 nd June, 2020 and SRB-3-4/13/2021 dated 30 th June 2021.
			NEW Deleted or omitted substitute

TABLE

Tariff Heading No.	Description of services and the conditions and restrictions for exemption	Rate of tax
(1)	(2)	
¹ <u>Respective sub-headings of tariff heading 98.12</u>	<ol style="list-style-type: none"> ²<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.;</u> <u>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.</u> <u>Internet and broadband threshold is upto 2bmpps</u> 	<u>19.5%</u>
9813.1500	Life insurance The exemption on life insurance are withdrawn, however, premiums in relation to personal / individual life insurance of upto Rs. 5lac - ³ exempted from 01 st July, 2018 to 30 th June 2019 ⁴ 2021.	13%
9813.1600	Health insurance The exemption on Health insurance are withdrawn, however, premiums in relation to personal / individual Health insurance of upto Rs .5lac - ⁵ exempted from 01 st July, 2018 to 30 th June 2019 ⁶ 2021.	13%
9815.3000	Accountants and auditors Accountant and Auditors' services exported, by registered persons, outside Pakistan, to such of the service recipients as are not located and not resident in Pakistan, ⁷and delivered by registered persons to persons outside Pakistan, subject to the condition that the value of export of the services is received in foreign exchange through banking channels in the business bank accounts of the registered person exporting the services and is also reported to the State Bank of Pakistan in the manner prescribed by the State Bank of Pakistan.	13%

¹ SRB-3-4-13-2021

² Finance Act, 2019

³ SRB-3-4/5/2019 8th May 2019

⁴ SRB-3-4/14/2020 22nd June 2020

⁵ SRB-3-4/5/2019 8th May 2019

⁶ SRB-3-4/14/2020 22nd June 2020

⁷ SRB-3-4-13-2021

Tariff Heading No.	Description of services and the conditions and restrictions for exemption	Rate of tax
(1)	(2)	
9815.6000	Software or IT based system development consultants Software or IT-based system development consultants' services exported, by registered persons, ⁸ and delivered by registered person to person outside Pakistan subject to the condition that the value of export of the services is received in foreign exchange through banking channels in the business bank accounts of the registered person exporting the services and is also reported to the State Bank of Pakistan in the manner prescribed by the State Bank of Pakistan.	13%
9819.9000	Cable TV Operators - stand-alone service provider exemption is restricted to procedure, explanation and conditions define under notification SRB-3-4/15/2019 dated 27 th June 2019 and exemption restricted to with effect from 1 st July 2018 to 30 th June, 2020 ⁹ 2021.	13%
¹⁰ 9835.0000	Call Centre services exported and delivered by registered persons to persons outside Pakistan subject to the condition that the value of the export of the services is received in foreign exchange through banking channels in the business bank accounts of the registered person exporting the services and is also reported to the State Bank of Pakistan in the manner prescribed by the State Bank of Pakistan.	13%

Amendment in following Notification

SRB-3-4/18/2021	Sec 10 EXTENSION OF EXEMPTION PERIOD UPTO 30TH JUNE, 2022 IN RELATION TO THE STAND ALONE CABLE TV OPERATORS SERVICES.
SRB-3-4/16/2021	AMENDMENT IN THE SINDH SALES TAX SPECIAL PROCEDURE (TRANSPORTATION OR CARRIAGE OF PETROLEUM OILS THROUGH OIL TANKERS) RULES, 2018
SRB-3-4/17/2021	Sec 10 EXTENSION OF EXEMPTION PERIOD UPTO 30TH JUNE, 2022 IN RELATION TO THE HEALTH INSURANCE SERVICES.

⁸ SRB-3-4-13-2021

⁹ SRB-3-4/15/2020 dated 22nd June, 2020

¹⁰ SRB-3-4-13-2021

Tariff Heading No.	Description of services and the conditions and restrictions for exemption	Rate of tax
(1)	(2)	
9820.3000	Workshops for electric or electronic equipments or appliances, etc., including computer hardware. Small workshops having annual turnover not exceeding Rs. 3.6 million	13%
9820.4000	Car or automobile washing or similar service stations Services provided or rendered by car/automobile washing or similar service stations, whose turnover does not exceed 3.6 million rupees in a financial year.	13%
9819.2000	Money exchanger Services provided or rendered by money exchanger in consideration of "spread" charges as permitted by the State Bank of Pakistan in relation to the buying and selling of foreign currencies	13%