

# Sales Tax



# Services

## ONE DAY WORKSHOP

### ABOUT SOFTAX

Softax (Pvt) Limited formerly "NIU Center for Business Learning" has been established in 1997 with an objective to part with affordable quality training in the field of Taxation & Corporate laws, Internal Audit, Accounting and Finance etc. Today Softax is proud to have trained over 17,000 Corporate Executives and arranged more than 600 workshops and short courses.

### WORKSHOP OBJECTIVES

Under the Constitution of Pakistan, Sales tax on services has historically remained a Provincial domain which led to promulgations of Sales Tax on Services Ordinances, simultaneously each Province in the year 2000 levy taxes on few services. Later on other services were also added through other modes like Federal Excise etc. The chargeability of sales tax remained with Provinces, but the assessment and collection powers were assigned to FBR.

After constitutional reforms through 18th amendment in the Constitution of Pakistan and consensus developed among the Federation and provinces on sales tax on services being entirely provincial domain, the Government of Sindh took initiative and promulgated Sindh Sales Tax on Services Act, 2011. Now, the Government of Punjab will also manage, administrate, levy, assess and collect Sales Tax on Services under Punjab Sales Tax on Services Act, 2012 w.e.f July 01, 2012. Punjab Government will collect sales tax on the 'taxable services' in respect of services provided, rendered, initiated, **RECEIVED AND CONSUMED IN PUNJAB.**

Telecommunication, Hotels, restaurants, clubs/caterers, Advertisements, Port related services, Custom Agents, Courier services, Banking and non-banking services, Franchise services, Insurance, Money exchangers and Stock Brokers are to be taxed under the Punjab Sales Tax on Services Act, 2012.

The workshop aims at to review, discuss and understand the salient features of this new law alongwith comparison with existing Sindh Sales Tax on Services Act, 2011, and its implication on other provinces like Sindh, KPK and Balochistan etc. At the end of the session the participants will be able to deal with day to day matters relevant to provincial sales tax and changes required in their existing taxation system in a professional manner.

### FOR REGISTRATION PLEASE CONTACT

**Mr. Abdul Qadir - Workshop Coordinator**  
Cell: 0321-4932555

### Softax (Private) Limited

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### WORKSHOP CONTENTS

- Introduction to New Provincial Sales Tax on Services Laws
- An overview and understanding of the Punjab Sales Tax on Services Act, 2012 alongwith prescribed rules.
- Who is liable to be registered
- Procedure for Registration
- Who is liable to pay tax under the said Act.
- Input adjustment (Tax paid under Sindh Sales Tax on Services Act, 2012 and the Sales Tax Act, 1990 & vice versa)
- Tax treatment of services provided by the taxpayers of other provinces to the taxpayers registered with Punjab Revenue Board and un-registered persons of Punjab.
- Time, manner and mode of payment
- Procedure to file Monthly Sales Tax Return.
- Record keeping requirements
- Audit & Assessment
- Offences, penalties & Default Surcharge

### SPEAKER

**Mr. Noman Iftikhar Khawaja**

**Tax, Corporate & Management Consultant/Trainer**

Managing Partner: Softax Consulting, Since 1991  
CEO: Softax (Pvt) Limited, Since 1997

### PANEL OF EXPERTS

**Ch. Zahid Ateeq (Advocate High Court)**

President: Lahore Tax Bar Association

**Rana M. Usman Khan, FCA**

Director at Deloitte

**Mr. Arif Hussain Ejaz (Advocate High Court)**

Director at Softax

### PROGRAMME

**Date:** July 14, 2012  
**Time:** 10:00 am to 05:00 pm  
**Venue:** Hotel Sunfort, Liberty Commercial Mkt., Lahore  
**Last date:** July 12, 2012

### INVESTMENT

**Upto Last Date:** Rs. 6,995/-  
**After Last Date:** Rs. 7,495/-

You may invest through cash/PO/DD/Cheque in favor of Softax (Pvt) Limited. Please add Rs. 300/- for outstation cheques and Pay orders.

### REGISTRATION

Please send the following information of the participant(s) through email, fax or courier by July 12, 2012:

**Name of Participant, Designation, Organization, Telephone number, Cell number, email.**