



**Khyber Pakhtunkhwa Revenue Authority (KPR)**  
KPR Headquarter, Provincial Revenue Academy Building, Railway  
Track, Phase 03 Chowk Hayatabad Peshawar.  
Phone: 091-9219233



Dated April 15, 2020

### NOTIFICATION

No.- KPR / Exemption / 712-19/ 04 / 2020: In exercise of the powers conferred under section 28 (1) of the Khyber Pakhtunkhwa Finance Act, 2013 (XXI of 2013) and after approval from Government, the Khyber Pakhtunkhwa Revenue Authority is pleased to exempt the payment of sales tax on such services as are provided or rendered exclusively by the branchless banking operators (retailers) in respect of distribution of emergency cash assistance under the Ehsaas Emergency Cash Transfer Initiative (EECTI) undertaken in response to the COVID-19 pandemic within the framework of Ehsaas Kafaalat Program (EKP) under Benazir Income Support Programme (BISP) subject to the following conditions, namely, -

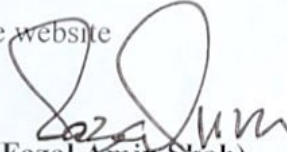
- (i) The banks (Bank Alfalah and Habib Bank Limited) who have entered into arrangements with the branchless banking operators will neither charge or pay, nor withhold any sales tax on the service charges (commission charges) paid or payable to the concerned branchless banking operators for or on account of the relevant service transaction(s) under the said emergency cash distribution scheme;
- (ii) Benefit of this Notification **shall not be** admissible or available to the banks themselves in respect of the charges or commission (or portion thereof) retained, received by or paid, payable to them exclusively on account of their own banking services rendered or provided in respect of or under the aforesaid emergency cash distribution scheme;
- (iii) No input tax adjustment shall be admissible against the output tax exempted under this Notification as already barred under para 3 of the Principles of Application and Interpretation end-noted to the Second Schedule read with section 26(4) of the said Act; and

- (iv) This Notification shall remain valid till the 30<sup>th</sup> June 2020 unless rescinded earlier or extended further.

SD/-  
**Fayyaz Ali Shah**  
**Director General**

Endst:

1. Additional Chief Secretary, Planning & Development Department, Govt. of Khyber Pakhtunkhwa.
2. Principal Secretary to Governor, Khyber Pakhtunkhwa.
3. Principal Secretary to Chief Minister, Khyber Pakhtunkhwa.
4. Secretary Finance Department, Government of Khyber Pakhtunkhwa.
5. PSO to Chief Secretary, Khyber Pakhtunkhwa.
6. All Divisional Commissioners, Khyber Pakhtunkhwa.
7. All Deputy Commissioners, Khyber Pakhtunkhwa.
8. All Additional Collectors KPRA.
9. Manager Government Printing Press, Peshawar with request to publish the notification in the official gazette as per requirement of Section 28 of the Khyber Pakhtunkhwa Finance Act, 2013.
10. Assistant Director (Web) with the request to upload on the website

  
(Fazal Amin Shah)  
Additional Collector (Hq) 15.4.2020