



GOVERNMENT OF KHYBER PAKHTUNKHWA FINANCE DEPARTMENT

Finance Department, Civil Secretariat, Peshawar

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Dated Peshawar the, 10th August, 2022

NOTIFICATION

No. BO (Rev-II)/FD/3-2/2022:- In exercise of the powers conferred by section 12 of the Khyber Pakhtunkhwa Sales Tax on Services Act, 2022 (Khyber Pakhtunkhwa Act No. XIX of 2022), Government of Khyber Pakhtunkhwa is pleased to declare that in the Second Schedule, the following amendments shall be made, namely:

AMENDMENTS

- a) against Serial No. 1, in Column No. 2, under the heading "Exemption and reduced tax rates", in item (v), the full stop, appearing the end, shall be replaced by a colon and thereafter the following proviso shall be inserted, namely:
- "Provided that in such marriage or wedding hall where the invoice management and reporting system is duly installed and fully functional, the rate of tax shall be five percent (5%) without any input tax adjustment.";
- b) against S.No. 26, in column No.2 for the heading "Reduced Rate of Tax" alongwith its contents, the following shall be substituted, namely:
- "Exemption:** Health insurance services, including Sehat Card Plus Programme shall be fully exempted."

Secretary to Government of Khyber Pakhtunkhwa
Finance Department

Endst: No. & Date even.

Copy forwarded to the:-

1. All Administrative Secretaries in Khyber Pakhtunkhwa.
2. Director General, Khyber Pakhtunkhwa Revenue Authority (KPRA), Peshawar.
3. Director, FMIU, Finance Department.
4. Manager, Printing & Stationary Department, Khyber Pakhtunkhwa for publication in the official gazette with the request to provide 10 copies of the gazette publication.
5. Budget Officer (Revenue-I), Finance Department.
6. PS to Minister for Finance, Khyber Pakhtunkhwa.
7. PS to Secretary, Finance Department.
8. PS to Special Secretary (A&R), Finance Department.
9. Master File.


(GHULAM MUSTAFA HAIDER)
BUDGET OFFICER (REV-II)