



**Khyber Pakhtunkhwa
Revenue Authority (KPR)**

KPRA HQ, Provincial Revenue Academy Building, Railways
Track, Phase 3 Chowk, Hayatabad Peshawar.
Ph: 091 9219233 Ext. 118



F. No. KPRA/Clarifications/DC/5982-83

Dated: ~~April~~, 2024
May, 07, 2024

To

Mr. Saud Jan,
M/s Mohandis Madni,
Contractors, Designers and General Order Suppliers,
Contact No. 0332-9261465

SUBJECT: CLARIFICATION REGARDING RATE OF SALES TAX ON SERVICES
(CONSTRUCTION OF IRRIGATION CHANNEL).

Please refer to your office letter no. Ref No: 001/KPRA/IR, dated 6th February, 2024,
on the subject cited above;

2. Contents of request in above referred letter have been thoroughly examined. As per serial No. 13 of the Second Schedule of Khyber Pakhtunkhwa Sales Tax on Services Act, 2022 tax rate on **Rehabilitation Services** (Repair and Maintenances Services) is 5% in case of Non-Corporate entities and 15% in case of Corporate entities (Company). As **Mohandis Madni having KNTN: K4211082-3** is registered as an individual (Non-Corporate), so Sales Tax on Services (STS) may be charged @ 5% instead of 15%.
3. KPRA would be pleased to provide any further clarification in the subject matter as and when required.



Collector

Sales Tax on Services

Khyber Pakhtunkhwa Revenue Authority

Copy to:-

1. PS to Director General, Khyber Pakhtunkhwa Revenue Authority


Collector

Sales Tax on Services

Khyber Pakhtunkhwa Revenue Authority