



# Khyber Pakhtunkhwa Revenue Authority (KPRRA)

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



No. KPRRA/Clarifications/2024/ 7051-54

Dated: May 21, 2024

To

**The Account Officer,**  
M/s Khyber Pakhtunkhwa Public Service Commission,  
2-Fort Road, (Near Governor House) Peshawar Cantt.  
Telephone: 091-9212962


**SUBJECT: EXEMPTION OF PROVINCIAL SALES TAX ON REMUNERATION PAID TO EXAMINERS AND INVIGILATING STAFF OF VARIOUS EXEMPTIONS**

Please refer to your office letter no. 00007393, dated 25-4-2024, on the subject cited above.

2. Contents of request in above referred letter have been thoroughly examined. The services as mentioned in the under-reference letter in Annexure-B including invigilators and supervisory staff, are covered under Entry No. 32 of the Second Schedule of Khyber Pakhtunkhwa Sales Tax on Services Act, 2022, which provides for "*Valuation or assessment services including competency and eligibility testing services and services involving written tests with or without interviews for job or work recruitment or selection for any other purposes. Explanation: For the purpose of this entry, valuation or assessment includes revaluation, reassessment or repetition thereof*".
3. It is further clarified that the mentioned services are taxable @5% instead of @15% as per Entry No. 32 of Second Schedule Kyber Pakhtunkhwa Sales Tax on Services Act, 2022.
4. KPRRA 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 Chairman PSC Peshawar
2. PS to Director General, Khyber Pakhtunkhwa Revenue Authority
3. PS to Secretary PSC Peshawar.

  
Collector

Sales Tax on Services

 Khyber Pakhtunkhwa Revenue Authority