



Dated: 02 July 2026

NOTIFICATION

In exercise of the powers conferred under section 14A of the Punjab Sales Tax on Services Act, 2012, the Punjab Revenue Authority is pleased to designate and declare every scheduled bank, acquiring bank, payment system operator, and any other entity responsible for the settlement, processing, or disbursement of payments received through debit cards, credit cards, QR-code payments, mobile wallets, internet banking, or any other digital payment instrument, in respect of the taxable services specified in column (2) of the Schedule below, as a **collecting agent** for the purposes of collection, deduction, and deposit of tax at the rate specified in column (4) thereof.

2. The amount so deducted shall be retained by the collecting agent for deposit with the Government treasury and shall not be credited to the merchant account of the service provider. The tax so collected under this notification shall be deposited by the collecting agent with the Government treasury, by the 10th day of the following month.

3. The collecting agent shall file, by the 10th day of the following month, a collecting statement prescribed on the Authority's web-portal specifying, in respect of each service provider, the merchant identification number, the gross value settled, the amount of tax collected and the amount deposited during the tax period.

4. The collecting agent shall make available to each service provider, through the merchant portal or otherwise, a monthly certificate of the tax collected and deposited on its behalf.

SCHEDULE

[see clauses 1(2), 3 and 4]

Sr. No.	Description of Service	H.S Code	Tax Rate on gross value of card / digital payment	Relevant Exact ISO MCC + Raast Merchant ID
1	Services provided by restaurants, including cafés, food (including ice-cream) parlours, coffee houses, coffee shops, deras, food huts, eateries, resorts and similar cooked, prepared or ready-to-eat food service outlets.	9801.2000, 9801.9000	Eight per cent	MCC: 5812 (Full Service Restaurants), 5814 (Fast Food) Raast Merchant ID: [SBP Assigned Merchant QR/Alias]
2	Services provided by hotels; and services provided	9801.1000,	Eight per cent	MCC: 7011 (Lodging –

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	by motels, guest houses and farm houses.	9862.0000		Hotels/Motels) Raast Merchant ID: [SBP Assigned Merchant QR/Alias]
3	Services provided by marriage halls and lawns (by whatever name called), including pandal and shamiana services.	9801.3000, 9837.0000	Eight per cent	MCC: 7299 (Miscellaneous Personal Services n.e.c.) Raast Merchant ID: [SBP Assigned Merchant QR/Alias]
4	Services provided by caterers, and suppliers of food and drinks.	9801.5000	Eight per cent	MCC: 5811 (Catering Services) Raast Merchant ID: [SBP Assigned Merchant QR/Alias]
5	Event management services, being services provided by other consultants including exhibition or convention services and event management services.	9832.0000, 9819.9300	Eight per cent	MCC: 7399 (Business Services n.e.c.) Raast Merchant ID: [SBP Assigned Merchant QR/Alias]
6	Services provided for personal care by beauty parlours, beauty clinics, slimming clinics and salons (including manicure, pedicure and allied personal-care services).	9810.0000, 9848.0000	Five per cent	MCC: 7230 (Beauty Salons), 7297 (Massage Parlours), 7298 (Health and Beauty Spas) Raast Merchant ID: [SBP Assigned Merchant QR/Alias]
7	Services provided by tour operators and travel agents, including all their allied services or facilities (other than Hajj and Umrah).	9805.5100, 9805.5000, 9803.9000	Eight per cent	MCC: 4722 (Travel Agencies & Tour Operators) Raast Merchant ID: [SBP Assigned Merchant QR/Alias]
8	Services provided by fashion designers, whether relating to textile, leather, jewellery or other product regimes, including allied services such as cutting, stitching, printing, manufacturing, fabrication, assembly, embellishment, adornment, display, marketing, packing and delivery.	9834.0000, 9819.6000	Five per cent	MCC: 5697 (Tailors, Alterations, Mending) Raast Merchant ID: [SBP Assigned Merchant QR/Alias]
9	Services provided in respect of rent-a-car.	9819.3000	Eight per cent	MCC: 7512 (Car Rental Agencies) Raast Merchant ID: [SBP Assigned Merchant QR/Alias]
10	Services provided in specified fields, namely health care, gymnasium, physical-fitness and indoor sports and games centres.	9821.1000, 9821.2000	Eight per cent	MCC: 7941 (Commercial Sports/Athletic Fields), 7997 (Membership Clubs), 8099 (Health Practitioners n.e.c.) Raast Merchant ID: [SBP Assigned Merchant QR/Alias]
11	Services provided by laundries and dry cleaners.	9811.0000	Eight per cent	MCC: 7210 (Laundry Services), 7216 (Dry Cleaners)

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				Raast Merchant ID: [SBP Assigned Merchant QR/Alias]
12	Services provided in respect of cosmetic and plastic surgery, and skin and laser treatment, rendered by clinics, parlours and centres.	9847.0000, 9810.0000	Eight per cent	MCC: 8011 (Doctors – Not Elsewhere Classified), 8099 (Health Practitioners n.e.c.) Raast Merchant ID: [SBP Assigned Merchant QR/Alias]
13	Services provided by clubs, including race clubs.	9801.4000, 9830.0000	Eight per cent	MCC: 7997 (Membership Clubs – Sports, Recreation, Athletic) Raast Merchant ID: [SBP Assigned Merchant QR/Alias]
14	Services provided by cable TV operators; and internet services whether dial-up or broadband, including email services, provided by internet service providers.	9819.9000, 9835.0000, 9812.6100	Eight per cent	MCC: 4899 (Cable, Satellite & Pay Television), 4816 (Computer Network/Information Services) Raast Merchant ID: [SBP Assigned Merchant QR/Alias]

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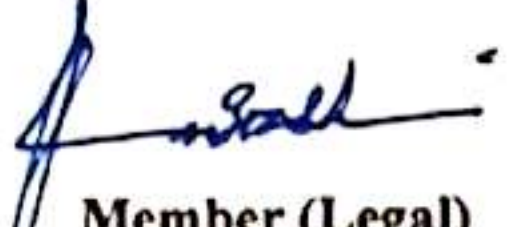
(MOAZZAM IQBAL SIPRA)
CHAIRPERSON
PUNJAB REVENUE AUTHORITY

NO. AND DATE EVEN:

A copy is forwarded for information to:

1. Governor, State Bank of Pakistan.
2. Secretary to the Governor, Punjab, Lahore
3. Principal Secretary to Chief Minister, Punjab, Lahore.
4. Additional Secretary (Coord)/Staff Officer to Chief Secretary, Government of the Punjab, Civil Secretariat, Lahore.
5. Secretary, Finance Division, Government of Pakistan, Islamabad.
6. The Governor, State Bank of Pakistan.
7. Chairman, Federal Board of Revenue, Government of Pakistan, Islamabad.
8. Finance Secretary, Government of Sindh, Khyber Pakhtunkhwa and Baluchistan.
9. Chairman, Sindh Revenue Board, Sindh.
10. Chairman, Baluchistan Revenue Authority, Baluchistan.
11. Director General Khyber Pakhtunkhwa Revenue Authority.

12. Senior Member, Board of Revenue, Punjab, Lahore.
13. Registrar, Lahore High Court, Lahore.
14. All Administrative Secretaries, Government of the Punjab.
15. Accountant General, Punjab, Lahore.
16. Inspector General of Police, Punjab, Lahore.
17. All the Deputy Commissioners in the Punjab.
18. President, (OICCI), Chamber Building, Talpur Road, Karachi.
19. All Presidents of Chambers of Commerce and Industry in Punjab.
20. All Presidents of Tax Bar Associations in Punjab.
21. The Deputy Director (Legis), Government of the Punjab, Law & Parliamentary Affairs Department with the request to kindly forward the said notification to the Government Printing Press for the Punjab Gazette.
22. CEO, PRAL, Islamabad.
23. PS to Finance Secretary, Civil Secretariat, Lahore.
24. PS to Chairman, PRA.
25. PSs to CS/ACS/FS/Secretary (Services), S&GAD.


Member (Legal)
Punjab Revenue Authority