



NO E&A(HEALTH)2-217/2019(P-III)  
**GOVERNMENT OF THE PUNJAB**  
**SPECIALIZED HEALTHCARE &**  
**MEDICAL EDUCATION DEPARTMENT**

Dated Lahore, the 11<sup>th</sup> November, 2025

To

1. Vice Chancellor, Faisalabad Medical University, Faisalabad
2. Vice Chancellor, Fatima Jinnah Medical University, Lahore
3. Vice Chancellor, King Edward Medical University, Lahore
4. Vice Chancellor, Children's Hospital, the University of Child Health Sciences, Lahore
5. Vice Chancellor, University of Health Sciences, Lahore
6. Vice Chancellor, Nishtar Medical University, Multan
7. Vice Chancellor, Rawalpindi Medical University, Rawalpindi
8. Principal, Quaid-e-Azam Medical College, Bahawalpur
9. Principal, Sheikh Zayed Medical College, Rahim Yar Khan
10. Principal, D.G Khan Medical Dera Ghazi Khan
11. Principal, Gujranwala Medical College, Gujranwala
12. Principal, Khawaja Muhammad Safdar Medical College, Sialkot
13. Principal, Nawaz Sharif Medical College, Gujrat
14. Principal, Allama Iqbal Medical College, Lahore
15. Principal, Postgraduate Medical Institute / Ameer-ud-Din Medical College, Lahore
16. Principal, College of Ophthalmology and Allied Vision Sciences, Lahore
17. Principal, De-Montmorency College of Dentistry, Lahore
18. Principal, Services Institute of Medical Sciences, Lahore
19. Principal, Nishtar Medical College, Multan
20. Principal, Nishtar Institute of Dentistry, Dental College, Multan Sadar, Multan
21. Principal, Sahiwal Medical College, Sahiwal
22. Principal, Sargodha Medical College, Sargodha
23. Principal, Punjab Medical College, Faisalabad
24. Principal, Rawalpindi Medical College, Rawalpindi
25. Medical Superintendent, Bahawal Victoria Hospital, Bahawalpur
26. Medical Superintendent, Jubilee Female Hospital, attached Quaid-e-Azam Medical College, Bahawalpur
27. Medical Superintendent, Nawab Sir Sadiq Muhammad Khan Abbasi Hospital, Bahawalpur,
28. Medical Superintendent, Pervaiz Elahi Institute of Cardiology, Bahawalpur
29. Medical Superintendent, Sheikh Zayed Hospital, Rahim Yar Khan
30. Medical Superintendent, Sardar Fateh Muhammad Khan Buzdar, Institute of Cardiology, Dera Ghazi Khan
31. Medical Superintendent, Allama Iqbal Teaching Hospital, D.G Khan
32. Medical Superintendent, Allied Hospital, Faisalabad City, Faisalabad
33. Medical Superintendent, Children's Hospital, Faisalabad
34. Medical Superintendent, Dental Section, PMC and Allied Hospital, Faisalabad
35. Medical Superintendent, Allied Hospital-II, Faisalabad
36. Medical Superintendent, Faisalabad Institute of Cardiology, Faisalabad
37. Medical Superintendent, Faisalabad Teaching Hospital, Faisalabad
38. Medical Superintendent, Allama Iqbal Memorial Hospital, Sialkot

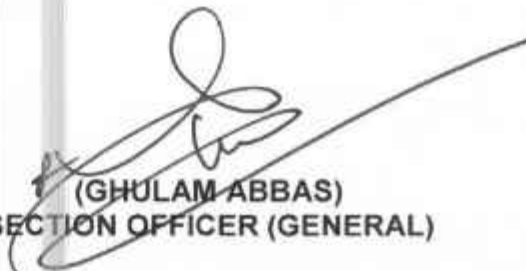
39. Medical Superintendent, Ch. Pervaiz Elahi Institute of Cardiology, Wazirabad
40. Medical Superintendent, Gujranwala Teaching Hospital, Gujranwala
41. Medical Superintendent, Govt. Sardar Begum Teaching Hospital, Sialkot
42. Medical Superintendent, Provision of Missing Specialties for up-gradation of DHQ Hospital to Teaching Hospital, Gujranwala.
43. Medical Superintendent, Aziz Bhatti Shaheed Hospital, Gujrat.
44. Medical Superintendent, Govt. Teaching Hospital, Shahdara, Lahore
45. Medical Superintendent, Govt. Kot Khawaja Saeed Teaching Hospital, Lahore
46. Medical Superintendent, Govt. Muhammad Nawaz Sharif Teaching Hospital, Yakki Gate, Lahore
47. Medical Superintendent, Jinnah Burn and Reconstructive Surgery Center, Allama Iqbal Medical College, Lahore
48. Medical Superintendent, Jinnah Hospital, Lahore
49. Medical Superintendent, Lady Aitchison Hospital, Lahore
50. Medical Superintendent, Lady Wallingdon Hospital, Lahore.
51. Medical Superintendent, Lahore General Hospital, Lahore
52. Medical Superintendent, Mayo Hospital, Lahore
53. Medical Superintendent, Govt. Mian Munshi Hospital, DHQ-I, Teaching Hospital, Lahore
54. Medical Superintendent, Punjab Dental Hospital, Lahore
55. Medical Superintendent, Punjab Institute of Cardiology, Lahore
56. Medical Superintendent, Punjab Institute of Neurosciences, Lahore
57. Medical Superintendent, Govt. Said Mitha Hospital, Lahore
58. Medical Superintendent, Services Hospital, Lahore
59. Medical Superintendent, Sir Ganga Ram Hospital, Lahore
60. Medical Superintendent, Ch. Pervaiz Elahi Institute of Cardiology, Multan
61. Medical Superintendent, Nishtar Hospital, Multan
62. Medical Superintendent, Nishtar Institute of Dentistry, Dental Hospital, Multan Sadar, Multan
63. Medical Superintendent, The Children's Hospital & the Institute of Child Health, Multan
64. Medical Superintendent, Cardiac, Center, QAMC, Bahawalpur
65. Medical Superintendent, Benazir Bhutto Hospital, Rawalpindi
66. Medical Superintendent, Rawalpindi Teaching Hospital, Rawalpindi
67. Medical Superintendent, Holy Family Hospital, Rawalpindi
68. Medical Superintendent, Rawalpindi Institute of Cardiology, Rawalpindi
69. Medical Superintendent, Rawalpindi Institute of Urology & Transplantation, Rawalpindi
70. Medical Superintendent, Syed Muhammad Hussain Govt. T.B. Sanatorium Samli, Murree, Rawalpindi
71. Medical Superintendent, Sahiwal Teaching Hospital, Sahiwal
72. Medical Superintendent, Dr. Faisal Masood Teaching Hospital, Sargodha
73. MS, Institute of Ophthalmology & Allied Vision Sciences, Nishtar Multan
74. MS, Gujranwala Medical College Teaching Hospital, Gujranwala
75. Executive Director, Sardar Fateh Muhammad Khan Buzdar Institute of Cardiology, Dera Ghazi Khan
76. Executive Director, Faisalabad Institute of Cardiology, Faisalabad
77. Executive Director, Ch. Pervaiz Elahi Institute of Cardiology, Wazirabad
78. Executive Director, Punjab Institute of Cardiology, Lahore
79. Executive Director, Punjab Institute of Mental Health, Lahore
80. Executive Director, Punjab Institute of Neurosciences, Lahore



81. Executive Director, Ch. Pervaiz Elahi Institute of Cardiology, Multan
82. Executive Director, Pak Italian Burn Centre, Multan
83. Executive Director, Rawalpindi Institute of Cardiology, Rawalpindi
84. Dean, Institute of Public Health, Lahore
85. Dean, The Children's Hospital & the Institute of Child Health, Multan
86. Medical Director, The Children's Hospital & the Institute of Child Health, Lahore.
87. Director, Institute of Blood Transfusion Service Punjab, Lahore
88. Project Director, Punjab Thalassaemia and other Genetic Disorders Prevention and Research Institute attached with FJMU, Lahore
89. Director General, Director General, Nursing Punjab, Lahore
90. The Surgeon Medico Legal, Punjab, Lahore.
91. The CEO, Punjab Healthcare Commission, Lahore
92. All the Section Officers, SHC&ME Department

Subject:- **NOTIFICATION**

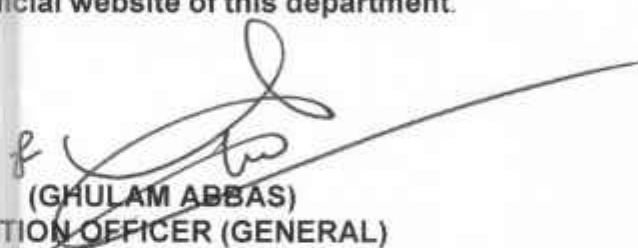
I am directed to refer to the subject cited and to **enclose** herewith a copy of notification No. SO(TAX)1-10/2025-26, dated 22.10.2025, received from Section Officer (TAX), Govt. of the Punjab, Finance Department regarding notification Amendments in the Punjab Sales Tax on Services Act 2012 for information and take further necessary action.

  
(GHULAM ABBAS)  
SECTION OFFICER (GENERAL)

**NO. & EVEN DATE:**

A copy is forwarded for information and necessary action to:

- i. Section Officer (TAX), Finance Department.
- ii. Director IT, ICT Cell, SHC & ME Department **with the request to upload this directions on the official website of this department.**

  
(GHULAM ABBAS)  
SECTION OFFICER (GENERAL)

**CC:-**

- i. PSO to Secretary, SHC & ME Department.
- ii. PSs to all Special Secretaries, SHC & ME Department.
- iii. PAs to all Additional Secretaries, SHC& ME Department.
- iv. PAs to all Deputy Secretaries, SHC& ME Department.

25860



**GOVERNMENT OF THE PUNJAB  
FINANCE DEPARTMENT**

October 22, 2025

**NOTIFICATION**

**No. SO(TAX)1-10/2025-26.** - In exercise of the powers conferred under section 5 of the Punjab Sales Tax on Services Act 2012 (XLII of 2012), Governor of the Punjab is pleased to make the following amendments in Second Schedule of the Act *ibid.*, with immediate effect:

**AMENDMENTS**

In the Punjab Sales Tax on Services Act 2012, in Second Schedule:

- (1) in Part I, at Sr. No. 1:
  - (a) in column No. (2), for the existing entry, the following shall be substituted:
 

| Description                                                                                                                  |
|------------------------------------------------------------------------------------------------------------------------------|
| (2)                                                                                                                          |
| "All services, except those specified in:<br>(a) serial numbers 2 and 3 of this Part; and<br>(b) Part II and Part III."; and |
  - (b) in column No. (3), the existing entry shall be omitted.
- (2) in Part III, in column No. (4), under the heading "Rate of tax", for the expression "(5)", the expression "(4)" shall be substituted.

**SECRETARY  
GOVERNMENT OF THE PUNJAB  
FINANCE DEPARTMENT**

**NO. AND DATE EVEN:**

A copy is forwarded to the Superintendent, Government Printing Press, Lahore. He is requested to public this Notification in the Punjab Gazette and supply twenty copies thereof to this department.

*Muhammad Akmal*  
(MUHAMMAD AKMAL, PMS)  
SECTION OFFICER (TAX)

P.T.O.

EXA(H)  
1523  
10/11/25

NO. AND DATE EVEN.

1. Secretary to the Governor, Punjab, Lahore.
2. Principal Secretary to Chief Minister, Punjab, Lahore.
3. Additional Secretary (Coord)/Staff Officer to Chief Secretary, Government of Punjab, Civil Secretariat, Lahore.
4. Secretary, Finance Division, Government of Pakistan, Islamabad.
5. Chairman, Federal Board of Revenue, Government of Pakistan, Islamabad.
6. Finance Secretary, Government of Sindh, Khyber Pakhtunkhwa and Balochistan.
7. Chairperson, Punjab Revenue Authority, 5-B, Danapur Road, GOR-I, Lahore.
8. Chairman, Sindh Revenue Authority.
9. Chairman, Balochistan Revenue Authority.
10. Director General Khyber Pakhtunkhwa Revenue Authority.
11. Senior Member, Board of Revenue, Punjab, Lahore.
12. Registrar, Lahore High Court, Lahore.
13. All Administrative Secretaries, Government of the Punjab.
14. Accountant General, Punjab, Lahore.
15. Inspector General of Police, Punjab, Lahore.
16. All Commissioners in the Punjab.
17. All the Deputy Commissioners in Punjab.
18. President, Federation of Pakistan Chambers of Commerce and Industry, Federation House, Clifton, Karachi.
19. President, Overseas Investors Chambers of Commerce & Industry (OICCI), Chamber of Commerce Building, Talpur Road, P.O. Box 4833, Karachi.
20. All Presidents of Chambers of Commerce and Industry in Punjab.
21. All Presidents of Tax Bar Associations in Punjab.
22. The Deputy Director (Legis), Government of the Punjab, Law and Parliamentary Affairs with the request to kindly forward the said notification to the Government Printing Press for Punjab Gazette.
23. Finance Department and PRA's website/e-portal.

*Muhammad Akmal*  
(MUHAMMAD AKMAL, PMS)  
SECTION OFFICER (TAX)

**AGENDA  
ITEM  
NO.57****PROPOSED AMENDMENTS IN THE SECOND SCHEDULE OF  
THE PUNJAB SALES TAX ON SERVICES ACT, 2012**

57.1 The Secretary Finance Department briefed the Cabinet that the Punjab Finance Act, 2025, has amended the Punjab Sales Tax on Services Act, 2012 (Act XLII of 2012) and substituted its former positive-list framework with a Negative List (i.e. tax-exempt services) by replacing its two Schedules: the First Schedule now lists tax-exempt (Negative List) services, while the Second Schedule—organized into three Parts—deals with varying rates of taxable services. Hence, the Punjab Finance Act, 2025 has recast the Act, which is a major transition.

57.2 After the said amendments, serial number 1 of the Part-I of the Second Schedule has become a general entry of taxation, which deals with the standard rate of tax (i.e. 16%) for all services, except those specified in the serial numbers 2 and 3 of the same part (Part-I), and the services specified in Part-II and Part-III. Part-II relates to the fixed taxed services and Part-III relates to the reduced rate services. Serial number 1 of the Part-I of the Second Schedule is reproduced below for ready reference:

| Sr. No. | Description                                                                                        | Classification Code, if Applicable | Rate of Tax     |
|---------|----------------------------------------------------------------------------------------------------|------------------------------------|-----------------|
| (1)     | (2)                                                                                                | (3)                                | (4)             |
| 1       | All services, except those specified in serial numbers 2 and 3 of this Part, Part-II and Part-III. | Respective headings                | Sixteen percent |

57.3 The tax statute always follows the rule of strict interpretation. Thus, the language of tax statute must be clear and unambiguous to clearly reflect the spirit of law. Plain reading of the column number 2 of the serial number 1 suggests creation of exception for serial numbers 2 and 3 of all parts (Part-I, Part-II and Part-III) of the Second Schedule, instead of restricting it to serial numbers 2 and 3 of the Part-I only. The Act categorically stipulates different rates of tax for the services specified in the Part-II and Part-III of the Second Schedule. The spirit of the Act and ambiguity in the existing entry number 1 is further described as under:

**Spirit of the Act for Entry No.1****Ambiguity of the Entry No.1**