



### **Note from the Author**

It gives me great pleasure to complete the 45th update of Complete Provincial Sales Tax Laws. This update covers:-

**-PRA: Circular No. 01 of 2026.**

This is briefly explained as under:-

#### ***Part IVB –Circulars - Punjab Revenue Authority***

1. On page IVB-67, **Punjab Revenue Authority Circular No.01 of 2026** dated January 23, 2026 has been reproduced. This is re: **Raast QR Code Mandatory Adoption.**

Your suggestions and comments are very useful for improvement of the work which will be highly appreciated.

Sheikh Asif Salam  
Chartered Accountant

IVB – (3)  
Punjab Provincial Sales Tax

<b>2018</b>		
1	Salient Features of Running of E-Hearing at the Level of Commissioner (Appeals) / Appellate Tribunal dated January 16, 2018	IVB-59
2	No.PRA/HR-12/2012(Vol-VI/142 dated February 22, 2018	IVB-61
3	No.PRA/Circulars.75/15/902 dated February 23, 2018	IVB-61
4	No.PRA/Orders/HQ/2018/927 dated March 13, 2018	IVB-61
5	No.PRA/Circulars.75/15/931 dated March 14, 2018	IVB-61
6	No.PRA/Circulars.75/15/932 dated March 14, 2018	IVB-62
7	No.PRA/Circulars.75/15/977/977 dated April 11, 2018	IVB-62
8	No.PRA/Circulars.75/15/977/978 dated April 11, 2018	IVB-62
9	No.PRA/Orders.6/2015 (Vol-VI) dated May 17, 2018	IVB-62
10	PRA/HQ.02/Orders.02/15 Office Order dated June 26, 2018	IVB-63
11	PRA/HQ.02/Orders.02/15/1042 Office Order dated June 27, 2018	IVB-63
<b>2019</b>		
1	No.PRA/MTN/Gen/162 dated March14, 2019	IVB-65
2	No.PRA/HR/88 dated August 17, 2019	IVB-65
3	No.PRA/Orders.06/2019 dated November 11, 2019	IVB-65
<b>2026</b>		
1	Circular No. 01 of 2026 No.PRA.Circulars-32-24/1276 dated January 23, 2026	IVB-65

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Punjab Provincial Sales Tax

**PRA'S Circular No.1 of 2026**  
**23<sup>rd</sup> January, 2026**

**Subject: MANDATORY ADOPTION OF RAAST OR CODE-BASED  
DIGITAL PAYMENT FACILITY AT RESTAURANTS,  
HOTELS AND BEAUTY PARLORS OPERATING IN THE  
PUNJAB**

The Punjab Revenue Authority (PRA), in line with the vision of the Federal and Provincial Governments, is making continuous efforts to facilitate customers and to promote transparency, documentation, and ease of doing business in the services sector. In this regard, the major service sectors, namely **Restaurants, Hotels, and Beauty Parlours**, which cater to a large number of customers on a daily basis and play a significant role in the services economy, require special focus. To facilitate customers and encourage the adoption of modern, secure, and efficient payment practices, the aforesaid service sectors are hereby directed to:

- Obtain, within\* two weeks (14 days), a QR code-enabled bank account from the State Bank of Pakistan; and
- Ensure the QR code payment facility is active and operational; and
- Display the QR code at a conspicuous place within the business premises for ease of customer access.

\*It should be within

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