**Incentivizing Construction and related industries**

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| **Incentivizing**  **Construction** |  |  | |  |  |
|  | Government of Pakistan, Ministry of Finance, Economics Affairs, Statistics & Revenue (Revenue Division). | Islamabad Capital Territory notifies amendments to incentivize the construction industry in the Federal Territory of Islamabad.  (Notification No SRO 326(I)/2020 dated 27-04-2020) | | Withdrawal of five percent sales tax on construction/property dealers' services and zero percent sales tax on services provided by property developers and promoters including allied services relating to low-cost housing schemes within the jurisdiction of the Islamabad Capital Territory (ICT) | 27-04-2020 |
|  | Government of Pakistan | The Tax Laws (Amendment) Ordinance, 2020 receives the assent of the President provided by the Law and Justice Division vide letter F. No.2(1)/2020-Pub dated 19-04-2020 | | The Amendment Ordinance grants status of “industry” to the construction sector and offers several time-bound tax relief measures for builders and developers that complete their projects by September 2022.  The Amendment Ordinance also grants immunity from audit regarding source of investment, subject to fulfillment of certain conditions. | 19-04-2020 |
|  | Press | <https://www.aljazeera.com/ajimpact/pakistan-relaxes-coronavirus-restrictions-key-industries-200415104659080.html> | | Prime Minister Imran Khan announces grants for the construction industry in order to provide jobs for construction workers returning to Pakistan due to Coronavirus pandemic. | 15-04-2020 |
|  | Khyber Pakhtunkhwa  Revenue Authority | F No.7(3-2)/KPRA/Exemption//2019/709-11)  (Notification No. 709-11 dated 07-04-2020) | | Construction and allied services rendered in Khyber Pakhtunkhwa have  exempted from levy of sales tax | 07-04-2020 |
|  | Press Release | Government of Balochistan grants tax exemption on services in construction | Business Recorder Report of 02-04-2020 | | 02-04-2020 |

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| **Financial Support for the Hospitality and Entertainment**  **Sector** |  |  |  |  |
|  | Government of Punjab, Finance Department | The Government of Punjab grants the hotel and hospitality related services exemption from sales and service tax  (Notification No. SO(TAX)1-110/2020 dated 02-04-2020) | The Government of Punjab grants  Zero Percent rate of sales and service tax without input tax adjustment, etc. to Hotels, Motels, Guest Houses, Marriage Halls, Catering Services and Clubs through amendment made in the Second Schedule of the Punjab Sales Tax and Services Act, 2012. | 02-04-2020 |

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| **Tenancy and Lease** | Govt of Punjab Home Department | No Landlord shall Evict Tenant Forcefully during period of Lockdown | NO.SO(IS-II)1-1/2004 | 10-04-2020 |