

O, Thiruvananthapuram—695 002 Phone : 0471-278 5206 Email : adlct1. Generally, the transaction value of the taxable goods forms the basis of the sales value of such taxable goods. That is, the advertising agency that purchases tangible personal property on behalf of its client may not issue an exemption certificate in its own name to the supplier.

## **Rahmat Law**

In this regard, goods refer to all kinds moveable properties and as such transactions involving immovable properties fall outside the ambit of the Sales Tax Act 1972. A newsletter which promotes or advertises goods or services, may qualify as a printed sales message; however, if it contains news or information of general interest it may not be considered a printed sales message, but instead may be a periodical. On the other hand, if it is purchased from one source while the printed sales message is purchased from another, its sale would be subject to tax.

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The taxpayer's sale to the mall is a retail sale of the catalogs and other advertising materials which may be included in the campaign. According to Rule 18 2 of the : Mention the Goods and Services Identification number on the name board exhibited at the entry of his principal place of business and at every additional place or places of business.

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