

Business Rules of the department:

Business rules are governed by the following Acts and rules and notifications issued from time to time and all available on the website of the department (pextax.com):-

1. Punjab Value Added Tax Act, 2005 - It provides for the levy and collection of value added tax and turnover tax sales or purchases of goods and for the matters connected therewith and incidental thereto.
2. Punjab Value Added Taxes Rules, 2005
3. Central Sales Tax (Punjab) rules, 1957:-
4. Punjab Development Fund Act
5. The Punjab Tax on Luxury Tax Act, 2009:- to provide for the levy and collection of tax on luxuries and for the matters connected therewith and incidental thereto.
6. The Punjab Tax on Luxury Tax Rules, 2010.
7. The Punjab Entertainment Duty Act, 1955.
8. The Punjab Entertainment Duty Rules, 1956.