



PBA/07-17/Cir-13665  
July 20, 2017

**All Member Broadcasters / Accredited Advertising Agencies & MBHs  
Pakistan Broadcasters Association**

**Subject: Billing Format**

Dear All,

The Board of Directors of Pakistan Broadcasters Association in consultation with tax consultants and legal advisors has decided vide their meeting held on July 13, 2017 that the broadcasters will only mention the advertising revenue on their invoices. This is to bring the invoice structure in line with the Rules and Regulations of the PBA. The invoice in respect of agency commission will be separately issued by the respective agency to the advertiser. Accordingly, the following pattern of invoice will be implemented effective July 1, 2017:

Gross Revenue	100/-
Add: Sales Tax	13/- (based on relevant provincial tax rates)
<b><u>Total Invoice amount</u></b>	<b><u>113/-</u></b>

**Notes:**

- 1- Gross Revenue means billing at the agreed rates between the Broadcaster and Advertising Agency/MBH on behalf of respective clients.
- 2- The agency commission will be paid by the respective clients against the separate invoice issued by the agency / MBH for their services.
- 3- Considering the business placed for the month of July' 17, a thirty (30) days Special Credit Note of 15% would be allowed for the month of July' 17 only.
- 4- The above mentioned credit notes will be issued along with the billing for the month of July' 17.

Sincerely for,  
**Pakistan Broadcasters Association**

  
**Muhammad Ali Butt**  
Executive Director

Cc: Pakistan Advertisers Society