



Ref: PBA/08-17/Cir-13850
August 23, 2017

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

Subject: Billing to Commercial Clients

Dear All,

This is further to our earlier Circular No. PBA/07-17/Cir-13665, dated July 20, 2017 with regard to the change in Billing Format.

In consideration of request received from Advertising Agencies and Advertisers to revise the billing format, circulated through the above referred circular, due to operational and budgetary constraints. The Board of Directors have considered their request and resolved that the broadcasters shall issue invoices only to the extent of the amount receivable to the broadcasters. As for the agency commission, the advertising agency shall issue separate invoice to their respective clients as per their mutual agreements. In order to understand the billing format the existing and revised billing system is explained below with the help of an example:

	<u>Existing</u>	<u>Revised</u>
	Rs.	Rs.
Sales	100	85.00
Sales Tax (Sindh) (13%)	13	11.05
	113	96.05
Less: Agency Commission	15	-
Gross Amount Receivable	98	96.05
Less: Sales Tax withheld by clients	13	11.05
Net Amount Receivable	85	85.00

The above revised format will be applicable with effect from September 1, 2017. It may also be noted that the Government billing will remain unchanged as per our Circular No. PBA/07-17/Cir-13779 dated July 27, 2017.

Sincerely for,
Pakistan Broadcasters Association


Muhammad Ali Butt
Executive Director