



**FEE GUIDELINES**  
OF THE  
**SPECIAL TECHNOLOGY ZONES AUTHORITY**



**DATED: 28 MARCH 2024**

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## **GUIDELINES FOR FEE PAYMENT BY APPLICANTS / LICENSEES**

### **1. INTRODUCTION**

- 1.1. Any Applicant or Licensee, as applicable, shall pay to the Authority fees calculated in the amount and manner specified under these Guidelines and the Schedules attached hereto. The words and expressions used but not defined herein shall have the same meaning assigned to them in the Act, rules, regulations and other Applicable Documents made thereunder.

The following fees shall be required to be paid to the Authority by the Applicant or Licensee, as the case maybe, in respect of a License under the Act, and pursuant to the rules and these Guidelines framed thereunder:

<b>Sr. No.</b>	<b>Type of Fee</b>	<b>Applicable on</b>
1.	Application Fee for processing of an Application for a License	ZD, Co-ZD & ZE
2.	License Fee for issuance of a License	ZD & Co-ZD
3.	Annual Fee in respect of maintenance of the License for the License Term	ZD, Co-ZD & ZE
4.	Fee for Amendment in the License	ZD, Co-ZD & ZE
5.	Fee for Expansion of a Zone	ZD & Co-ZD

Any other fees prescribed and notified by the Authority from time to time.

The applicable fees shall be paid in accordance with the methodology specified in **Schedule A** of these Guidelines and other Applicable Documents.

- 1.2. To determine applicable fees, Licensees must provide required financial and non-financial data as per Guidelines. All submissions to the Authority must be accompanied by a signed undertaking from the CEO or equivalent, certifying accuracy. The Authority reserves the right to verify the submitted data.

### **2. Payment of Fees**

- 2.1. Applicants or Licensees are required to pay fees to the Authority as per specifications under these Guidelines. Payments must be made to the Authority's designated bank account, with evidence of payment provided along with the submitted document or application. Fees shall be deemed to have been paid once received by the Authority.
- 2.2. Where any fee is not paid to the Authority by the due date, the Authority may impose late payment charges at the rate of two (2) percent per month of the overdue balance of the applicable fee.



- 2.3. An approved Applicant must pay the prescribed license fee, as per Schedule A or as may be notified by the Authority, before the issuance of the license. The license fee shall be paid within a period of thirty (30) days from the date of approval of the Application, or as may be notified by the Authority, prior to issuance of the relevant license. The license fee may be charged after the issuance of the relevant license, if the same has not been paid by the Applicant within the prescribed time period, due to reasons as deemed necessary and reasonably by the Authority.
- 2.4. The annual fee shall be payable for each Financial Year from the Issuance Date until the expiry of the License, throughout the License Term, in accordance with **Schedule A**. The annual fee in respect of any Financial Year shall be paid within one hundred and twenty (120) days of the expiry of the preceding Financial Year.

Provided that the annual fee for the first Financial Year shall be prorated for the number of months commencing from the Issuance Date until the expiry of the Financial Year in which the License is granted. In relation to the notification mentioned in Point 2.7 of Guidelines, the annual fee shall also be prorated for the number of months commencing from the date of notification until the expiry of the Financial Year in which the notification is issued.

Provided further that the annual fee for the last Financial Year shall be prorated for the number of months commencing from the start of such Financial Year until the expiry of the License.

**Explanation** – For the purposes of these Guidelines, “Financial Year” means a consecutive period of twelve calendar months commencing on the first day of July of any year and ending on the 30th day of June of the following year. While “Issuance Date” means the date on which a License shall become effective as provided in the License Certificate.

- 2.5. The Authority has the discretion to refund fees, either autonomously or upon receipt of an Applicant's or Licensee's request, particularly if fees exceed the prescribed amount or as determined by the Authority. Applicants or Licensees seeking refunds must submit a written request within 30 days of payment, subject to the Authority's approval. Refunds will be processed within 60 days of the Authority's acceptance of the refund request.
- 2.6. The Authority reserves the right to periodically amend payment methods, fee calculations, or amounts outlined in **Schedule A**. Fee adjustments become effective for Licensees in the subsequent Financial Year from the notification date, requiring compliance from Applicants or Licensees.
- 2.7. For all Licenses granted before these Guidelines came into effect, and for which a fee was not determined, specified or prescribed, the Licensee shall be liable to pay to the Authority fees as notified by the Authority under these Guidelines effective from the date of notification of these Guidelines, as may be applicable on the Licensee.
- 2.8. Applicants shall deposit their prescribed Application fee in the following bank account of Habib Bank Limited, in the shape of pay order, Interbank Fund Transfer (IBFT) or international remittance, and attach the proof of payment along with the Application. Please note that in case of a pay order, please deposit in any Habib Bank Limited branch.



Bank Account details:

Title of Bank Account:	NATIONAL SPECIAL TECH ZONES AUTH FD
IBAN:	PK61HABB0024467902070501
Branch Address:	HBL 13-C, SHALIMAR PLAZA, COLLEGE ROAD, F-7 MARKAZ, ISLAMABAD
SWIFT:	HABBPCCA

NOTE: In case of any query regarding the Application Fee, please contact <Applications@stza.gov.pk>

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## SCHEDULE A

### PART - I

#### SCHEDULE OF FEES FOR ZONE DEVELOPERS AND CO-ZONE DEVELOPERS

##### 1. DEFINITIONS

(a) “**Accounting Year**” means continuous twelve (12) month accounting period adopted by a Licensee for financial and tax reporting purposes.

(b) “**Average Rental Rates**” shall mean the Rental Income of the given Accounting Year, divided by total Allocated Area.

Explanation – **Rental Income** shall be exclusive of utility charges.

(c) “**Allocatable Area**” shall mean the total area of the Zone for the purpose of selling, renting, leasing, licensing, or which is otherwise allocatable, to Licensees, Permitted Businesses and/or other activity authorized by the Authority.

(d) “**Allocated Area**” shall mean the part of the Zone which has been sold, rented, leased, licensed, or otherwise allocated to Licensees and/or Permitted Businesses in the given Accounting Year from the Allocatable Area.

(e) “**Commercial Operations Date**” shall bear the meaning ascribed thereto in the Development Agreement, License or other Applicable Documents; and

(f) “**Self-Use**” shall mean the Zone Developer’s or Co-Zone Developer’s functions as a Zone Enterprise within the Allocatable Area.

(g) “**License Term**” shall mean the respective terms of the Zone Developer License, Co-Zone Developer License, and the Zone Enterprise License for which the Licenses shall be valid as stated in the License, as applicable;

(h) “**Schedule of Fees**” means the Schedule of Fees under the License and Applicable Documents, as provided in the Schedules to these Guidelines, as notified and amended by the Authority from time to time.



## 2. APPLICABLE FEES

Table 1 - Application Fee, License Fee and Annual Fee for **Zone Developers and Co-Zone Developers**

APPLICATION FEE (PKR)	LICENSE FEE (PKR)		ANNUAL FEE (PROPORTIONATE)	
	Total Zone Area (Acre)	License Fee (PKR)	(PKR)	
2,000,000	0 – 25	2,000,000	<b>ZD &amp; Co-ZD Self-use and Co-ZD (O&amp;M)</b>	
			Fee per Sq. ft per month of Allocatable Area	Rs. 0.25 / month / sq. ft of Allocatable Area
	25 – 50	4,000,000	<b>ZD &amp; Co-ZD Allocatable Area</b>	
			Avg. Rental Rate per sq. ft of Allocated Area (PKR)	Fee per sq. ft per month of Allocatable Area
	50 – 100	6,000,000	0 – 100	Rs. 1
			100 – 200	Rs. 2
	100 and above	10,000,000	200 – 300	Rs. 3
			300 & above	Rs. 5

## 3. METHODOLOGY

In respect of the Schedule of Fees for Zone Developers and Co-Zone Developers, the following methodology shall be applicable:

- (a) Zone Developer and Co-Zone Developer Licensees shall pay annual fee each year in accordance with the applicable Average Rental Rate slabs as shown in Table 1 throughout the License Term in accordance Point 2.4 of the Guidelines.
- (b) The annual fee with respect to Self-Use shall be applicable where the Zone Developer or Co-Zone Developer is also operating within the Allocatable Area as a Zone Enterprise.
- (c) Where both Self-Use as well as Rental Income or another allocation models, are adopted by the Zone Developer or Co-Zone Developer, it shall be liable to pay the applicable annual fees proportionately.
- (d) In the case of Zone Developer or Co-Zone Developer, no annual fee shall be payable during the construction phases set out in the Development Agreement in which case it shall commence from the Commercial Operations Date.
- (e) The annual fee becomes due based on audited financial statements of the prior Accounting Year or other relevant financial and non-financial data requested by the Authority. If audited



statements are unavailable by the due date, the Licensee may submit fees based on unaudited statements, with any discrepancies settled within 30 days of receiving audited statements.

For the avoidance of doubt, the Zone Developer shall pay annual fee for the entire Allocatable Area which shall include any Allocated Area, excluding such Allocated Area of the Zone which is developed, operated, and managed by a Co-Zone Developer.

- (f) A Co-Zone Developer only operating and/or managing the Allocatable Area, or part thereof, without developing it shall pay license fee at the rate of fifty percent (50%) of the fee as prescribed in Table 1 above, and the full amount of applicable annual fee as prescribed in Table 1.
- (g) The Schedules of Fees provided herein shall be subject to an annual increase of ten (10) percent effective from the 1st day of July every year, unless otherwise revised and/or notified by the Authority from time to time.

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**PART - II**

**SCHEDULE OF FEES FOR ZONE ENTERPRISES**

Table 2 – Application Fee and Annual Fee for **Zone Enterprises**

<b>ZE CLASSIFICATION</b>	<b>NO. OF EMPLOYEES OR REVENUE (PKR)</b>	<b>APPLICATION FEE (PKR)</b>
Start-ups	1 – 20 or < 500 M	20,000
SMEs	21 – 250 or 500 M to 1 B	200,000
Large Enterprises	251 – 1,000 or 1B to 15 B	500,000
Anchor Enterprises	1000+ or > 15 B	1,000,000
<b>ANNUAL REVENUE SLABS (PKR– In Millions)</b>		<b>ANNUAL FEES (PKR)</b>
0 – 100 M		25,000
100 M – 250 M		75,000
250 M – 500 M		200,000
500 M – 1,000 M		375,000
1,000 M – 5,000 M		1,500,000
5,000 M – 10,000 M		3,750,000
10,000 M – 15,000 M		6,250,000
15,000 M – 30,000 M		11,250,000
30,000 M – 60,000 M		22,500,000
Above 60,000 M		30,000,000



Table 3 - Application Fee, License Fee and Annual Fee for  
**Zone Enterprise (Purpose Built Facility)**

APPLICATION FEE (PKR)	LICENSE FEE (PKR)	ANNUAL FEE (A+B)	
1,000,000	2,000,000	A = Rs. 0.25 / month / sq. ft of Allocatable Area	
		B = Revenue Based Annual Fee	
		ANNUAL REVENUE SLABS (PKR – In Millions)	ANNUAL FEES (PKR)
		0 – 100 M	25,000
		100 M – 250 M	75,000
		250 M – 500 M	200,000
		500 M – 1,000 M	375,000
		1,000 M – 5,000 M	1,500,000
		5,000 M – 10,000 M	3,750,000
		10,000 M – 15,000 M	6,250,000
		15,000 M – 30,000 M	11,250,000
		30,000 M – 60,000 M	22,500,000
		Above 60,000 M	30,000,000

### 3. METHODOLOGY

In respect of the Schedules of Fees for Zone Enterprises, the following shall be applicable:

- (a) Zone Enterprise Licensees shall pay annual fee each year in accordance with the applicable annual revenue slabs as provided in Table 2 or Table 3 (as applicable) throughout the License Term in accordance with Point 2.4 of the Guidelines. For the avoidance of doubt, in the case of Zone Enterprise (Purpose Built Facility), the annual fee shall contain both component A and component B as mentioned in Table 3 above.
- (b) From the date such annual fee becomes due, the same shall be determined based on audited financial statements of the immediate preceding Accounting Year and/or any other applicable financial and non-financial information of Licensee required by Authority. In case audited financial statements of the immediate preceding Accounting Year are not available by due date of annual fee, the Licensee shall submit annual fee based on unaudited financial statements of such Accounting Year, provided that any difference arising between audited and unaudited financial statements of such Accounting Year shall be settled within thirty (30) days of issuance of audited financial statements.
- (c) In Table 2, the determination of ZE Classification is done by taking into account the annual revenue or number of employees, whichever is higher among the two. For example, a Licensee will be classified as a Large Enterprise if its revenues exceed PKR 1 Billion while employees may be less than 251.



- (d) Despite the provisions of Point 2.4 in the Guidelines, for Startup ZE Classification, the annual fee becomes due 36 months after the Issuance Date, applicable for the Financial Year following completion of this period. If ZE Classification changes within the 36-month period due to change in revenue slab, the fee adjustment will be effective from the Financial Year of the classification change, as mentioned in Table 2 of this Schedule.
- (e) In the case of Zone Enterprise (Purpose Built Facility), no annual fee shall be payable during the construction phases set out in the License or other Applicable Documents and shall commence from the Commercial Operations Date.
- (f) The Schedules of Fees provided herein shall be subject to an annual increase of ten (10) percent effective from the 1st day of July every year, unless otherwise revised and/or notified by the Authority from time to time.

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## PART - III

### SCHEDULE OF FEES FOR AMENDMENTS IN LICENSES

#### 1. APPLICABLE FEES

Table 4 (i) - Application Fee for **Amendment in Licenses by Zone Enterprises**

#### FOR MINOR AMENDMENTS

ZE CLASSIFICATION	APPLICABLE FEES (PKR)
Startups	Exempt
SMEs	5000
Large Enterprises	5000
Anchor Tenants	5000

#### FOR MAJOR AMENDMENTS

ZE CLASSIFICATION	APPLICABLE FEES (PKR)
Startups	Exempt
SMEs	100,000
Large Enterprises	250,000
Anchor Tenants	500,000

Table 4(ii) - Application Fee for **Amendment in Licenses by Zone Developers and Co-Zone Developers**

TYPE OF AMENDMENT	APPLICABLE FEES (PKR)
Minor Amendment	10,000
Major Amendment	500,000

#### 2. METHODOLOGY

In respect of the Schedules of Fees for Amendments in Licenses, the following shall be applicable:

- (a) An application to the Authority for an Amendment in the License in accordance with the Licensing Framework Guidelines shall be accompanied by the requisite fee provided in this Schedule of Fees.
- (b) An Amendment in the License may be classified as major or minor for the purposes of determination of fee. The Authority may determine that a particular type of request for Amendment in License falls in a different category than the one selected by the Applicant/Licensee, which determination shall be final, and the Applicant shall be required to make payment of applicable fee accordingly.
- (c) Minor Amendment in the License may include matters that would not significantly modify the scope or nature of the License: e.g. change of name, change of address, change of Zone, increase of decrease in the Allocated Area in the Zone etc.



- (d) Major Amendment in the License may include, but not limited to, matters that would significantly modify the scope or nature of the License: e.g. change of ZE Category or ZE Classification, change in the principal line of business, change of shareholders/directors resulting in Change in Control, merger and/or acquisitions after approval of Authority, decrease in the Allocated Area for Zone Developers and/or Co-Zone Developers etc.

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## **PART – IV**

### **SCHEDULE OF FEES FOR EXPANSION OF ZONE**

Table 5 - Application Fee for **Expansion of Zone**  
by **Zone Developers and/or Co-Zone Developers**

<b>DESCRIPTION</b>	<b>APPLICABLE FEES (PKR)</b>
Application Fee	1,000,000
License Fee	License Fee differential to apply if acreage bracket referred to in Table 1-Part I of Schedule A changes upon approval of expansion
Annual Fee	Same as referred to in Table 1-Part I of Schedule A upon approval of expansion

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