



GOVERNMENT OF SINDH
SINDH REVENUE BOARD
(Tax Policy Wing)

CIRCULAR NO. 4/2019
(Sindh Sales Tax on Services)

Dated the 20th August, 2019

Subject: **PARTICULARS TO BE MENTIONED ON SINDH SALES TAX INVOICES-----REQUIREMENT UNDER RULE 29(1) OF THE SINDH SALES TAX ON SERVICES RULES, 2011.**

Sindh Revenue Board has received several enquiries from the taxpayers, registered with Sindh Revenue Board as service providers in terms of the provisions of sections 24, 24A and 24B of the Sindh Sales Tax on Services Act, 2011, about the requirement to mention Sales Tax Registration Number (STRN) on the sales tax invoices issued by the service providers to their customers/clients/service recipients.

2. The levy, payment and collection of Sindh sales tax on services in Sindh Province is governed by the provisions of the Sindh Sales Tax on Services Act, 2011 (Sindh Act No XII of 2011) and the rules and notification issued thereunder. Under rule 29(1) of the Sindh Sales Tax on Services Rules, 2011, all SRB-registered taxpayers/service providers are required to issue serially-numbered sales tax invoices to its customers/clients/service recipients containing the following particulars:-

- (i) Name, address and SNTN (Sindh Sales Tax Registration Number) of the service provider;
- (ii) Name, address and NTN or SNTN or CNIC number of the service recipient;
- (iii) Serial number and date of issue of the tax invoice;
- (iv) Description, tariff heading and other details of the service provided;

- (v) Value exclusive of Sindh sales tax;
- (vi) Rate of Sindh sales tax;
- (vii) Amount of Sindh sales tax; and
- (viii) Value inclusive of Sindh sales tax

3. For the purposes of registration under the Sindh Sales Tax on Services Act, 2011, Sindh Revenue Board issues a SNTN (by prefixing alphabet "S" to the NTN of the person/business enterprise) which is the unique identification of every SRB-registered taxpayer/service provider. Neither the Sindh Sales Tax on Services Act, 2011 nor the rules made thereunder recognize any sales tax registration other than SNTN. No other registration number is issued/generated by the Sindh Revenue Board either. In compliance with the requirement of the aforesaid rule 29(1), all sales tax invoices issued in relation to the provision of taxable services have to mention the "SNTN", as issued by the Sindh Revenue Board.

4. For verification of any registration of the SRB registered taxpayers/service providers, any person may visit SRB official website <https://e.srb.gos.pk/Registration/onlinesearchTaxpayer.aspx>. Confirmation/verification of the registration number of any service provider in Sindh can also be had by contacting SRB at <info@srb.gos.pk>.



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