



**GOVERNMENT OF SINDH**  
**SINDH REVENUE BOARD**  
Karachi, the 2<sup>nd</sup> June, 2017

**NOTIFICATION**  
(Sindh Sales Tax on Services)

SRB-3-4/9/2017. ----- In exercise of the powers conferred by section 10 of the Sindh Sales Tax on Services Act, 2011 (Sindh Act No. XII of 2011), the Sindh Revenue Board, with the approval of the Government, is pleased to exempt the part of the tax as is in excess of an amount equivalent to 2% of the value of the services specified in Table below, as are directly received or procured by Departments of the Government of Sindh in relation to such of the “new” development schemes and projects as are included in Sindh ADP of 2017-18, and are funded out of Annual Development Program (ADP) of the Government of Sindh, subject to the following limitations and conditions:-

- (a) the benefits of the exemption under this notification shall be available only in relation to the services specified in the Table of this notification;
- (b) the service provider is duly registered with the Board in terms of section 24 or 24A of the Sindh Sales Tax on Services Act, 2011, and he holds SRB registration number;
- (c) the service provider issues the tax invoice, as prescribed in sub-rule (1) of rule 29 of the Sindh Sales Tax on Services Rules, 2011, indicating the description and tariff heading of the service in row number (iv) thereof and also quoting “2% under notification No. SRB-3-4/9/2017 dated 2<sup>nd</sup> June, 2017” in row number (vi) thereof;

- (d) the service provider e-files his tax returns (SST-03) in the prescribed manner, showing the details of taxable services and also the partly exempt services, as under this notification, in Annex-“C” thereof;
- (e) the service provider invariably complies with the provisions of section 15A of the Sindh Sales Tax on Services Act, 2011, of sub-rules (2) and (3) of rule 22 and of rule 22A of the Sindh Sales Tax on Services Rules, 2011. However, Annex “C” of return (SST-03) shall duly be filed by the service provider, inter alia, showing withholding of SST, wherever applicable; and
- (f) while making payment to the service provider for the value of services received or procured under the benefits of exemption under this notification, the Secretary of the respective Department of the Government of Sindh shall, besides complying with clause (g) of this notification, issue to the service provider a certificate in the form given below. This certificate shall be treated as a record prescribed under clauses (b) and (c) of sub-section (1) of section 26 of the Act.

**“CERTIFICATE**

Certified that M/s \_\_\_\_\_SNTN\_\_\_\_\_ have provided partly exempt services (liable to Sindh sales tax at 2%) described as \_\_\_\_\_of tariff heading \_\_\_\_\_valued at Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_) against their tax invoice No. \_\_\_\_\_dated \_\_\_\_\_which has been duly received and used by this Department of the Government of Sindh in the “new” development scheme and project listed at Gen. Sr. No. ... of the Sindh ADP for the Financial Year 2017-18.

Also certified that the value of the aforesaid services have been paid by this Department of the Government of Sindh wholly and

exclusively out of the funds provided to this Department under the Annual Development Program (ADP) of the Government of Sindh for the financial year 2017-18.

Also certified that the services covered by this certificate are in accordance with Sindh Revenue Board notification No.SRB-3-4/9/ /2017 dated 2<sup>nd</sup> June, 2017 and also fulfill all the conditions and limitations specified therein.

Signature\_\_\_\_\_

Full Name\_\_\_\_\_

Designation\_\_\_\_\_

Name of the Department\_\_\_\_\_

Date\_\_\_\_\_

Official Seal\_\_\_\_\_.”


- (g) the Department of Government of Sindh shall comply with the provisions of the Sindh Sales Tax Special Procedure (Withholding) Rules, 2014, including the provisions of the Proviso to sub-rule (4) of rule 3 thereof, and shall deposit the deducted/withheld amount of Sindh sales tax in Sindh Government's head of account "B-02384" in the prescribed manner.

**Table**

S.No	Tariff Heading	Description of Service
1.	9814.2000	Contractor of Building (including water supply, gas supply and sanitary works), electrical and mechanical works (including air-conditioning), multi-disciplinary works (including turn-key projects) and similar other works
2.	9824.0000	Construction services

2. This notification shall not entitle any person, whether a service provider or a service recipient, to any refund or adjustment or tax deduction or tax credit or carry forward of the Sindh sales tax paid by the person or recovered by Board or the Government.

3. This notification shall take effect on and from the first day of July, 2017.



(Khalid Mahmood)  
Chairman

[File No. SRB/TP/48/2016]