



**GOVERNMENT OF SINDH
SINDH REVENUE BOARD
Karachi dated the 01 July, 2013**

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

No.SRB-3-4/ 8 /2013.----- In exercise of the powers conferred by sub-section (2) of section 8 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 declare that the tax on the services specified in column (2) of the Table below, falling under the tariff heading specified in column (1) of the Table, shall be charged, levied and collected at the rate specified in column (3) of the Table subject to the limitations, conditions and restrictions specified in column (4) of the Table, namely:-

TABLE

Tariff Heading No.	Description of services	Rate of tax	Conditions and restrictions
(1)	(2)	(3)	(4)
9805.3000	Services provided by Freight Forwarding Agents in respect of issuance of bills of lading or house bills of lading	500 rupees per bill of lading or house bill of lading	Input tax credit/adjustment shall not be admissible.
9807.0000 and 9814.3000	Services provided by Property Developers or Promoters for:- a) development of purchased or leased land for conversion into residential or commercial plots; and b) construction of residential or commercial units	a) 100 rupees per square yard of land; and b) 50 rupees per square foot of constructed covered area	Input tax credit/adjustment shall not be admissible.
9810.0000, 9821.4000 and 9821.5000	Services provided by beauty parlors, beauty clinics, slimming clinics, body massage centers, pedicure centers, etc.	10%	Input tax credit/adjustment shall not be admissible.

9815.2000	Legal practitioners and consultants	4%	Input tax credit/adjustment shall not be admissible.
9815.3000	Accountant & auditors	4%	Input tax credit/adjustment shall not be admissible.
9815.9000	Tax consultants	4%	Input tax credit/adjustment shall not be admissible.
9818.1000	Services provided by security agency	10%	Input tax credit/adjustment shall not be admissible.
9823.0000	Franchise Services	10%	Input tax credit/adjustment shall not be admissible.
9824.0000	Construction services	4%	<ol style="list-style-type: none"> 1. The persons providing construction services who do not elect to be governed by the Special Procedure, prescribed by the Board in relation to the application of the lower rate of tax as specified in this notification, shall not be entitled to the benefits of this notification. 2. Input tax credit/adjustment shall not be admissible.

2. This notification shall take effect from the 1st day of July 2013 in supersession of notifications No. SRB-3-4/2/2011 dated the 24th August, 2011 and No. SRB-3-4/6/2013 dated the 18th June, 2013.

[File.No. SRB-3-4/MTP/1/2013]


 (S. Mushtaq Kazimi)
 Member (Tax Policy)