



**GOVERNMENT OF SINDH  
SINDH REVENUE BOARD  
Karachi dated the 1<sup>st</sup> July, 2013**

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

No.SRB-3-4/ 9 /2013.----- In exercise of the powers conferred by section 72 of the Sindh Sales Tax on Services Act, 2011 (Sindh Act No.XII of 2011), read with sections 5, 6, 9, 13, 26 and 75 thereof, the Sindh Revenue Board, with the approval of the Government of Sindh, is pleased to direct that the following further amendments shall be made in the Sindh Sales Tax on Services Rules, 2011, namely:-

In the aforesaid Rules,

- (i) for rule (2), the following shall be substituted, namely:-

**“2. Definitions.---** (1) In these rules, unless there is anything repugnant in the subject or context:-

- (i) “Act” means the Sindh Sales Tax on Services Act, 2011;
- (ii) “Adjudicating authority” means an officer of the SRB competent to pass an order or decision under the Act or the rules made thereunder, but does not include the Board or the Appellate Tribunal;
- (iii) “Aggrieved person” means a person or a class of persons who has brought a dispute for resolution under section 65 of the Act;
- (iv) “Computerized payment receipt” means a computer generated receipt showing payment of tax in a designated

branch of the bank authorized by the Board to receive such payment;

- (v) "Dispute" means a case where, for evidently valid reasons, a registered person is aggrieved in connection with the order passed by an officer of the SRB in any matter of tax as specified in sub-section (1) of section 65 of the Act and *prima facie* deserves relief for the elimination of possible hardship;
- (vi) "Post paid telecommunication service" means the service in respect of which the charges are collected by the service provider after the use of the telecommunication services;
- (vii) "Pre-paid telecommunication service" means the service in respect of which the charges are collected by the service provider prior to the use of the telecommunication services;
- (viii) "Service provider" means a person who is engaged in the provision of service or providing of service in the course or furtherance of any economic activity;
- (ix) "Supportive document" means the documents on the basis of which refund of tax is claimed;
- (x) "Taxpayer" means any person who is required or is liable to pay or is paying tax or any sum under the Act or the rules made thereunder and includes any person, other than a Government employee, who is assigned any duty or responsibility to deposit tax under the Act or the rules made thereunder;
- (xi) "Transmit" also means transmission of data or documents through electronic means;

- (xii) “Unique user identifier” means a unique identification name, number or password allotted by the Board to the authorized user of the computerized system under the Act and the rules made thereunder.”;
- (ii) in rule 5,--
- (1) for the word “Board”, occurring thrice, the words and commas “Board, or an officer of the SRB authorized by the Board in this behalf,” shall be substituted; and
  - (2) after the words “Form SST-01”, the comma and the words “, together with the scanned copies of all the documents supporting the application” shall be added;
- (iii) in rule 9,--
- (1) for the word “Board”, occurring twice, the words and commas “Board, or an officer of the SRB authorized by the Board in this behalf,” shall be substituted;
  - (2) for the words “enquiries as”, the words “enquiries and audit as may be” shall be substituted;
  - (3) for the words “cancel the registration of”, the word “de-register” shall be substituted;
  - (4) for the words and coma “the date,”, the words “the date” shall be substituted; and
  - (5) after the full-stop at the end, the following shall be added, namely:-

“All orders for de-registration, passed under this rule, shall be placed on SRB website and shall also be communicated to PRAL within three days from the date of such order.”;
- (iv) for rule 10, the following shall be substituted, namely:-
- “10. Suspension and cancellation of the registration.-** (1) Where a registered person commits any act of fraud or deliberate

and intentional non-payment, short payment or evasion of tax, the Board or an officer of SRB authorized by the Board in this behalf may, without prejudice to any other action under the law for the time being in force, suspend the registration of such person and shall, within 15 days of such suspension, communicate the reasons and grounds of such suspension to the registered person concerned asking him to show cause why his registration should not be cancelled:

Provided that the Board or the officer of the SRB may withdraw the suspension order if it or he is satisfied with the remedial actions taken by the registered person:

Provided further that where Board or the concerned officer of the SRB is satisfied, after examining the written defence submitted by the registered person and also after granting him an opportunity of being heard, that there are no justifiable reasons for the restoration of the suspended registration, the Board or the concerned officer of the SRB shall issue order for cancelation of the registration. Any such order of cancelation of registration shall be appealable under the provisions of Chapter-IX of the Act.

(2) All orders for suspension, restoration and cancelation of registration, passed under this rule, shall be placed on SRB website and shall also be communicated to PRAL within three days from the date of such order.”;

- (v) in rule 22A, in clause (ia) for the word “required”, the word “acquired” shall be substituted;
- (vi) in rule 29, in sub-rule (2A), in clause (xii), after the words “catering services”, the comma and words “, pandal & shamiana services, decoration services, illumination and lighting services, air-conditioning services, fumigation services, event management services, event photography/videography services, valet services, security services” shall be inserted;

- (vii) in rule 31,--
- (a) in the rule title, after the word “**insurance**”, the words “**or reinsurance**” shall be added;
  - (b) in sub-rules (1) and (6), for the words “insurance companies”, wherever occurring, the words “insurance or reinsurance companies” shall be substituted;
  - (c) in sub-rules (2) and (3), for the words “insurance policy”, the words “insurance or reinsurance policy” shall be substituted; and
  - (d) in sub-rules (3), (4), (5) and (7), for the word “insurance company”, wherever occurring, the words “insurance or reinsurance company” shall be substituted;
- (viii) in rule 32, in sub-rule (5), after the word “Customs”, the word “Station” shall be inserted;
- (ix) for rule 33, the following shall be substituted namely:-
- “33. Procedure for collection of sales tax on advertising agents.--** (1) Every person providing or rendering the services of an advertising agent shall pay sales tax in the manner prescribed in this rule. The procedure in this rule shall also apply to the advertising agents providing or rendering the services of advertisements on buildings, hoarding sites, billboards, sign boards, digital boards, poles, banners, vehicles, etc.
- (2) Every advertising agent shall register under section 24 of the Act read with the provisions of Chapter-II of these rules.
- (3) The value for the purposes of levy of tax on the services by the advertising agents shall be:-
- (a) where the services are provided or rendered on commission basis, the amount of

commission charged by the advertising agent. Where any extra commission is received by the advertising agent from the media (including the print media) it shall also be included in the value of services liable to tax to be paid by the advertising agent; and

- (b) where the services are provided or rendered on any basis other than on commission basis, the gross amount of value for such services.

(4) Every such advertising agent shall issue an invoice or a bill of charges for each transaction from a duly bound book of serially-numbered invoices or bill of charges or electronically-generated invoices or bill of charges which shall contain the particulars as specified in sub-rule (1) of rule 29 of these rules. A copy of such invoice or the bill shall be given to the person to whom such services are provided or rendered and one copy thereof shall be retained by the advertising agent in the bound book of invoices or bill of charges. Not more than one book of invoices or bill of charges or electronic data and evidence shall be used at one time provided that where the advertising agent has one or more branches, separate books of invoices or bill of charges may be used for each such branch also indicating the location or address of such branch.

(5) Every such advertising agent shall maintain account of all services provided or rendered by him and shall also maintain the record prescribed in section 26 of the Act and sub-rule (2A) of rule 29 of these rules.

(6) The tax involved on the services provided or rendered by an advertising agent during a tax period shall be deposited by such advertising agent in the manner prescribed in Chapter-III of these rules by the 15<sup>th</sup> day of the month following the tax period to which it relates. The advertising agent shall file his tax return in the manner prescribed in Chapter-III of these rules within 3 days from the due date prescribed for payment of tax.

(7) Every such advertising agent shall, inter-alia, ensure that he also complies with the provisions of the SRB Circular No. 6 of 2012 dated the 9<sup>th</sup> April, 2012, in relation to the amounts of tax covered by the Sindh Sales Tax Special Procedure (Withholding) Rules, 2011.”;

(x) for rule 34, the following shall be substituted, namely:-

**“34. Advertisements on television, radio, cable TV and CCTV.--** (1) In relation to advertisements, for the purposes of this rule, the expression “taxable services” means the services in respect of advertisements-

- (a) broadcast or telecast by TV or radio stations based in Pakistan;
- (b) booked in Pakistan for broadcasting or telecasting on TV or radio stations based abroad, whether or not possessing landing rights in Pakistan; and
- (c) transmitted on closed circuit TV or cable TV networks.

(2) The value of taxable service for the purposes of levy of sales tax shall be the total consideration in money received or the gross amount, including the Federal and Provincial levies but excluding the amount of Sindh sales tax, charged by a service provider from his clients for broadcasting or telecasting of any

advertisement on radio or television or cable TV or CCTV, whichever is higher.

(3) A registered person (client) whose advertisement is released on radio or television or cable TV or CCTV and to whom the sales tax invoice is issued and routed through the advertising agency, can claim input tax adjustment for the amount of tax paid on account of such release of advertisement on radio or television or cable TV or CCTV subject to the observance and fulfillment of following conditions, namely:-

- (a) Payments for all such advertisements are made by such registered person through banking channels in such manner that payment against a particular invoice is easily verified;
- (b) All invoices issued by the service provider are in accordance with the provisions of sub-rule (1) of rule 29 of these rules; and
- (c) In case the payment, of the value of service and/or the tax involved thereon, is made to an advertising agent, the provisions of SRB Circular No. 6 of 2012 dated the 9<sup>th</sup> April, 2012, are duly complied with by the service providers, the service recipient and also the advertising agent.”;

(xi) in rule 35, in sub-rule (4), in the Form “Monthly Statement for Telecom Services”, in Part-I, --

(a) after serial number 13A in the first column and the entries relating thereto in the second column, the following shall be added, namely:-

“

13B	Internet services, whether dial up or broadband, including e-mail services, Data		
-----	----------------------------------------------------------------------------------	--	--

”; and



	Communication Network Services (DCNS) and Value added Data Services		
--	------------------------------------------------------------------------	--	--

(b) in serial number 16 in the first column , in the entry (a) in the second column, after the word “Services”, the words “valued at not more than Rs. 1,500/- per service recipient per month” shall be added;

(xii) in rule 38,--

(i) for sub-rule (1) the following shall be substituted, namely:-

“(1) The provision of this rule shall apply to the services provided or rendered by the stevedores and the tax involved thereon.”; and

(ii) in sub-rule (5) in the form of Monthly Statement, in the Table at the end, after the word “consolidator” the slash and words “/other service recipient” shall be inserted;

(xiii) for rule 39, the following shall be substituted, namely:-

**“39. Service provided or rendered by Freight Forwarding Agents.—**(1) The provisions of this rule shall apply to the persons providing or rendering the services of freight forwarding agents.

(2) Every such freight forwarding agent shall be registered under section 24 of the Act, read with the provisions of Chapter-II of these rules.

(3) The Bills of Lading and the House Bills of Lading issued by a freight forwarding agent shall be charged to tax at a specific rate of Rs. 500/- per Bill of Lading or House Bill of Lading. Other services provided or rendered by a freight forwarding agent shall

be charged to tax at 16% of the value including the fee, commission, remuneration or charges for such services.

(4) The tax involved on the services provided or rendered by a freight forwarding agent during a tax period shall be deposited by such freight forwarding agent in the manner prescribed in Chapter-III of these rules by the 15<sup>th</sup> day of the month following the tax period to which it relates. The freight forwarding agent shall file his tax return in the manner prescribed in Chapter-III of these rules within 3 days from the due date prescribed for payment of tax.”;

(xiv) for rule 41, the following shall be substituted, namely:-

**“41. Services provided or rendered by Stockbrokers and Commodity brokers:** (1) The provisions of this rules shall apply to the persons providing or rendering the services of Stockbrokers and Commodity brokers.

(2) Every such Stockbroker and Commodity broker shall be registered under section 24 of the Act, read with the provisions of Chapter-II of these rules.

(3) The value of taxable services for the purposes of levy of sales tax shall be the gross commission, fee and other amounts charged by a Stockbroker or a Commodity broker from his clients in respect of purchase or sale of shares in a Stock Exchange or in respect of purchase or sale of commodity contracts including futures, options and similar financial derivatives in a commodity exchange as defined in the Securities and Exchange Ordinance, 1969.

(4) Where a Stockbroker or a Commodity broker has himself purchased stocks or commodity contracts from his own resources with a view to selling the same to any person other than the concerned joint-stock company or joint-commodity company, he

shall pay the tax on the basis of the commission worked out on the open market rates at the time of sale of such stocks or commodity contracts.

(5) The tax involved on the services provided or rendered by a Stockbroker or a Commodity broker during a tax period shall be deposited by such a Stockbroker or a Commodity broker in the manner prescribed in Chapter-III of these rules by the 15<sup>th</sup> day of the month following the tax period to which it relates. The Stockbroker or a Commodity broker shall file his tax return in the manner prescribed in Chapter-III of these rules within 3 days from the due date prescribed for payment of tax.

(6) The Stock Brokers shall maintain records as stipulated in section 26 of the Act and sub-rule (2) of rule 29 of these rules in such manner as will enable distinct ascertainment of payment of tax due.”;

(xv) In rule 42,--

(a) in the rule heading, after the word “**restaurants**”, the comma and the words “, **marriage halls and lawns**” shall be inserted; and

(b) after sub-rule (1), the following shall be added, namely:-

“(1A) *Other services provided or rendered by marriage halls and lawns.*— (a) In relation to marriage halls and lawns, the value of taxable services for the levy of tax shall be the gross amount charged for the services, including the services of catering, pandal & shamiana, decoration, illumination and lighting, air-conditioning, fumigation, event management, event photography/videography, valet, security, etc., as are provided or rendered by such marriage halls and lawns. It shall not include consideration received on account of refundable deposits or security unless the

same is deducted or adjusted in full or in part as settlement or recovery of dues for the services provided or rendered.

(b) Every such person providing or rendering the services of marriage halls and lawns shall register himself under section 24 of the Act, read with the provisions of Chapter-II of these rules. However, where the marriage halls and lawns are owned or operated by a hotel, motel, guest house, restaurant, caterer or club or are located within the building, premises or precincts of such hotel, motel, guest house, restaurant, caterer or club as are already registered under this Act, separate registration shall not be required provided that the details of such marriage halls and lawns are duly entered in the tax registration profile of such hotel, motel, guesthouse, restaurant, caterer or club in terms of rule 7 of these rules read with the Form SST-01.

(c) Every such person shall issue a serially-numbered invoice or bill of charges or an electronically generated invoice or bill of charges for each transaction in terms of sub-rule (4) of this rule. The invoice or the bill of charges shall contain the particulars as specified in sub-rule (1) of rule 29 of these rules. A copy of the invoice or the bill of charges shall be given to the person to whom such services are provided or rendered and one copy shall be retained by the service provider in the bound book of invoices or bill of charges.

(d) Every such person (marriage hall and lawn) shall maintain account of all services provided or rendered by him and shall also maintain the record prescribed in section 26 of the Act and sub-rule (2A) of rule 29 of these rules.

(e) The tax involved on the services provided or rendered by persons engaged in the economic activity of marriage halls and lawns during a tax period shall be paid by the service provider in the manner prescribed in Chapter-III of these rules by the 15<sup>th</sup> day of the month following the tax period to which it relates. The tax return shall be filed by the service provider in the manner prescribed in Chapter-III of these rules within 3 days from the due date prescribed for payment of tax.”;

(xvi) after rule 42A, the following shall be added, namely:-

**“42B. Special procedure for collection and payment of sales tax on construction services.-** (1) The provisions of this rule shall apply to the persons providing or rendering construction services (tariff heading 9824.0000) who elect or opt to pay the tax at the reduced rate specified in relation thereto in a notification issued under sub-section (2) of section 8 of the Act.

(2) A person, desiring to be governed by this rule, shall submit his written election or option in the Form appended to this rule, so as to reach the Commissioner-II of the SRB on or before the 26<sup>th</sup> July, 2013:

Provided that a person not in construction business on the first day of July, 2013 , shall submit his election or option in the prescribed form within 21 days from the date of commencement of his business of providing or rendering such construction services:

Provided further that a person, not submitting his option/election in the prescribed form within the date as prescribed in this sub-rule, shall be deemed to have not elected and not opted for the purposes of the reduced rate of tax as specified in the notification issued under sub-section (2) of section 8 of the Act

and, accordingly, such a person shall pay the statutory rate of tax of 16% on his services and all the provisions of the Act and the rules made thereunder, except this rule, shall apply in his case.

(3) The value of taxable services for the purposes of levy of sales tax shall be the gross amount charged for the services provided or rendered.

(4) The provisions of section 7 of the Act, read with sub-section (2) of section 17 thereof shall apply in relation to the tax payable by person electing or opting to be governed by the provisions of this rule.

(5) Every such person shall issue a serially-numbered invoice or bill of charges or an electronically generated invoice or bill of charges for each transaction in terms of sub-rule (4) of this rule. The invoice or the bill of charges shall contain the particulars as specified in sub-rule (1) of rule 29 of these rules. A copy of the invoice or the bill of charges shall be given to the person to whom such services are provided or rendered and one copy shall be retained by the service provider in the bound book of invoices or bill of charges.

(6) Every such person (service provider) shall maintain account of all services provided or rendered by him and shall also maintain the record prescribed in section 26 of the Act and sub-rule (2A) of rule 29 of these rules. He shall also maintain record of the approved building plan, drawing (electrical and structural drawings), completion certificate, and the contract or the agreement made between the service provider and the service recipient.

(7) The tax involved on the services provided or rendered by persons engaged in the economic activity of construction services during a tax period shall be paid by the service provider in

the manner prescribed in Chapter-III of these rules by the 15<sup>th</sup> day of the month following the tax period to which it relates. The tax return shall be filed by the service provider in the manner prescribed in Chapter-III of these rules within 3 days from the due date prescribed for payment of tax.

## **FORM**

**Election/option of the person providing or rendering construction services (tariff heading 9824.0000) for payment of tax under the Special Procedure of rule 42B of the Sindh Sales Tax on Services Rules, 2011.**

I, \_\_\_\_\_ S/o \_\_\_\_\_,  
(full name) (Father's name)  
holder of CNIC No. \_\_\_\_\_ and NTN  
\_\_\_\_\_ do hereby declare that:-

(1) I am the \_\_\_\_\_ in M/s.  
(designation)  
\_\_\_\_\_  
(business name)

(NTN \_\_\_\_\_) having its office /head office/  
registered office at \_\_\_\_\_  
(full address)

\_\_\_\_\_ which is engaged in the economic activity of providing of construction services (tariff heading 9824.0000).

(2) I am fully competent and duly authorized by the said M/s.  
\_\_\_\_\_ to sign and submit this form of election or option for the said M/s.  
\_\_\_\_\_ to be governed by the provisions of rule 42B of the Sindh Sales Tax on Services Rules, 2011.

(3) I do hereby declare and affirm that the said M/s. \_\_\_\_\_ (NTN \_\_\_\_\_) elect and opt to be governed by the provisions of rule 42B of the Sindh Sales Tax on Services Rules, 2011, read with the reduced rate of tax, limitations and conditions as are prescribed in relation thereto in the notification issued under sub-section (2) of section 8 of the Sindh Sales Tax on Services Act, 2011.

Signature. \_\_\_\_\_

Date \_\_\_\_\_

Name. \_\_\_\_\_

CNIC No. \_\_\_\_\_

Tele. No. \_\_\_\_\_

Cell Phone No. \_\_\_\_\_

Company/Firm/

Service Providers

Stamp \_\_\_\_\_.

Witnesses:-

1. Signature \_\_\_\_\_

Date \_\_\_\_\_

Name \_\_\_\_\_

CNIC No. \_\_\_\_\_

2. Signature \_\_\_\_\_

Date \_\_\_\_\_

Name \_\_\_\_\_

CNIC No. \_\_\_\_\_

## PART-XI

**42C. Service provided or rendered by Beauty Parlours, Beauty Clinics, Slimming Clinics, Body Massage Centers, Pedicure Centers, etc.-** (1) Services provided or rendered by such Beauty Parlours, Beauty Clinics, Slimming Clinics, Body Massage Centers, Pedicure Centers, etc., as are levied to tax, shall be



collected and paid by the service provider in accordance with this rule.

(2) Every such Beauty Parlour, Beauty Clinic, Slimming Clinic, Body Massage Center, Pedicure Center, etc., other than the ones which are exempt from the payment of tax in terms of a notification issued under sub-section (1) of section 10 of the Act, shall register itself under section 24 of the Act read with the provisions of Chapter-II of these rules.

(3) The value of taxable services for the purpose of levy of sales tax shall be the gross amount charged for the services provided or rendered.

(4) Every such Beauty Parlour, Beauty Clinic, Slimming Clinic, Body Massage Center, Pedicure Center, etc., shall issue an invoice or a bill of charges for each transaction from a duly bound book of serially-numbered invoices or bill of charges or electronically-generated invoices or bill of charges which shall contain the particulars as specified in sub-rule (1) of rule 29 of these rules. A copy of such invoice or the bill shall be given to the person to whom such services are provided or rendered and one copy thereof shall be retained by the Beauty Parlour, Beauty Clinic, Slimming Clinic, Body Massage Center, Pedicure Center, etc., in the bound book of invoices or bill of charges. Not more than one book of invoices or bill of charges or electronic data and evidence shall be used at one time provided that where the Beauty Parlour, Beauty Clinic, Slimming Clinic, Body Massage Center, Pedicure Center, etc., has one or more branches, separate books of invoices or bill of charges may be used for each such branch also indicating the location or address of such branch.

(5) Every such Beauty Parlour, Beauty Clinic, Slimming Clinic, Body Massage Center, Pedicure Center, etc., shall maintain account of all services provided or rendered by him and shall also maintain the record prescribed in section 26 of the Act and sub-rule (2A) of rule 29 of these rules.

(6) The tax involved on the services provided or rendered by a Beauty Parlour, Beauty Clinic, Slimming Clinic, Body Massage Center, Pedicure Center, etc., during a tax period shall be deposited by such a Beauty Parlour, Beauty Clinic, Slimming Clinic, Body Massage Center, Pedicure Center, etc., in the manner prescribed in Chapter-III of these rules by the 15<sup>th</sup> day of the month following the tax period to which it relates. The Beauty Parlour, Beauty Clinic, Slimming Clinic, Body Massage Center, Pedicure Center, etc., shall file his tax return in the manner prescribed in Chapter-III of these rules within 3 days from the due date prescribed for payment of tax.

## **PART-XII**

**42D. Service provided or rendered by Security Agency.-** (1) The sales tax on the services provided or rendered by a Security Agency shall be collected and paid by the service provider in accordance with this rule.

(2) Every Security Agency shall register itself under section 24 of the Act read with the provisions of Chapter-II of these rules.

(3) The value of taxable services for the purpose of levy of sales tax shall be the gross amount charged for the services provided or rendered.

(4) Every Security Agency shall issue an invoice or a bill of charges for each transaction from a duly bound book of serially-numbered invoices or bill of charges or electronically-generated invoices or bill of charges which shall contain the particulars as specified in sub-rule (1) of rule 29 of these rules. A copy of such invoice or the bill shall be given to the person to whom such services are provided or rendered and one copy thereof shall be retained by the Security Agency in the bound book of invoices or bill of charges. Not more than one book of invoices or bill of charges or electronic data and evidence shall be used at one time provided that where the Security Agency has one or more branches, separate books of invoices or bill of charges may be used for each such branch also indicating the location or address of such branch.

(5) Every Security Agency shall maintain account of all services provided or rendered by it and shall also maintain the record prescribed in section 26 of the Act and sub-rule (2A) of rule 29 of these rules.

(6) The tax involved on the services provided or rendered by a Security Agency during a tax period shall be deposited by such a Security Agency in the manner prescribed in Chapter-III of these rules by the 15<sup>th</sup> day of the month following the tax period to which it relates. The Security Agency shall file his tax return in the manner prescribed in Chapter-III of these rules within 3 days from the due date prescribed for payment of tax.

### **PART-XIII**

**42E. Procedure for collection and payment of sales tax on Labour and Manpower Supply Services.-** (1) The provisions of this rule shall apply to the persons providing or rendering labour

and manpower supply services (tariff heading 9829.0000) and the tax payable on the said services.

(2) Every person providing or rendering labour and manpower supply service shall register himself under section 24 of the Act read with the provisions of Chapter-II of these rules.

(3) The value of taxable services for the purposes of levy of sales tax shall be the gross amount charged for the services provided or rendered:

Provided that the amount of salary and allowances of the labour and manpower supplied by such persons to a service recipient, where reimbursed by the service recipient on actual basis, shall be excluded from the value of the services for the purpose of payment of tax under this rule.

(4) The provisions of section 7 of the Act, read with sub-section (2) of section 17 thereof shall apply in relation to the tax payable by person.

(5) Every such person shall issue a serially-numbered invoice or bill of charges or an electronically generated invoice or bill of charges for each transaction in terms of sub-rule (4) of this rule. The invoice or the bill of charges shall contain the particulars as specified in sub-rule (1) of rule 29 of these rules. A copy of the invoice or the bill of charges shall be given to the person to whom such services are provided or rendered and one copy shall be retained by the service provider in the bound book of invoices or bill of charges.

(6) Every such person (service provider) shall maintain account of all services provided or rendered by him and shall also maintain the record prescribed in section 26 of the Act and sub-rule

(2A) of rule 29 of these rules. He shall also maintain record of the contract or the agreement made between the service provider and the service recipient.

(7) The tax involved on the services provided or rendered by persons engaged in the economic activity of labour and manpower supply service during a tax period shall be paid by the service provider in the manner prescribed in Chapter-III of these rules by the 15<sup>th</sup> day of the month following the tax period to which it relates. The tax return shall be filed by the service provider in the manner prescribed in Chapter-III of these rules within 3 days from the due date prescribed for payment of tax.

#### **PART-XIV**

**42F. Procedure for collection and payment of sales tax on Legal Practitioners & Consultants, Accountants & Auditors and Tax Consultants.-** (1) The provisions of this rule shall apply to the persons providing or rendering the services of legal practitioners and consultants, accountants & auditors and tax consultants (tariff headings 9815.2000, 9815.3000 and 9815.9000, respectively) and the tax payable on the said services.

(2) Every person providing or rendering legal practitioners and consultants, accountants & auditors and tax consultants services shall register himself under section 24 of the Act read with the provisions of Chapter-II of these rules.

(3) The value of taxable services for the purpose of levy of sales tax shall be the gross amount charged for the services provided or rendered.

(4) The provisions of section 7 of the Act, read with sub-section (2) of section 17 thereof shall, inter-alia, apply in relation to the tax payable by person.

(5) Every such person shall issue a serially-numbered invoice or bill of charges or an electronically generated invoice or bill of charges for each transaction in terms of sub-rule (4) of this rule. The invoice or the bill of charges shall contain the particulars as specified in sub-rule (1) of rule 29 of these rules. A copy of the invoice or the bill of charges shall be given to the person to whom such services are provided or rendered and one copy shall be retained by the service provider in the bound book of invoices or bill of charges.

(6) Every such person (service provider) shall maintain account of all services provided or rendered by him and shall also maintain the record prescribed in section 26 of the Act and sub-rule (2A) of rule 29 of these rules. In cases where the services are provided or rendered under an agreement or contract between the service provider and the service recipient (client) record of copies of such agreement/contract shall also be maintained by the service provider.

(7) The tax involved on the services provided or rendered by persons engaged in the economic activity of legal practitioners & consultants, accountants & auditors and tax consultants during a tax period shall be paid by the service provider in the manner prescribed in Chapter-III of these rules by the 15<sup>th</sup> day of the month following the tax period to which it relates. The tax return shall be filed by the service provider in the manner prescribed in Chapter-III of these rules within 3 days from the due date prescribed for payment of tax.”;

(xvii) in rule 43, for the words “Appellate Tribunal or any other”, the words “the Board or the Appellate Tribunal or the Commissioner (Appeals) or any” shall be inserted;

(xviii) in rule 44,--

(i) in clause (c), the word “and” shall be omitted;

(ii) in clause (d), for the full stop at the end, the semi-colon and word “; and” shall be added and, thereafter, the following new clause shall be added, namely:-

“(e) a person who is not registered as a legal practitioner and consultant or as an accountant or auditor or as tax consultant in terms of the provisions of section 24 of the Act, read with the provisions of Chapter-II of these rules.”; and

(iii) for “Form II”, the following shall be substituted, namely:-

**“FORM II**

**Letter of Authorization**

I, \_\_\_\_\_ S/o \_\_\_\_\_,  
(full name) (Father’s name)  
holder of CNIC No. \_\_\_\_\_ and NTN  
\_\_\_\_\_ do hereby declare that:-

(1) I am the \_\_\_\_\_ in M/s.  
(designation)

\_\_\_\_\_  
(business name)

(NTN \_\_\_\_\_) having its office /head office/  
registered office at \_\_\_\_\_  
(full address)

\_\_\_\_\_.

(2) I am fully competent and duly authorized by the said M/s.  
\_\_\_\_\_ to sign and

submit this letter of authorization on behalf of the said M/s.

\_\_\_\_\_.

- (3) I do hereby authorize Mr./Ms./Messer. \_\_\_\_\_ holder or Sindh Sales Tax Registration Number: SNTN: \_\_\_\_\_ to represent before the Sindh Revenue Board/Appellate Tribunal/Commissioner (Appeals)/ Deputy Commissioner/Assistant Commissioner on behalf of the said M/s. \_\_\_\_\_ for representing their case (*give notice/SCN/appeal/letter reference number*) and for appearing for hearing on \_\_\_\_\_/till the decision of the case (*cross out whichever is not applicable*) or till the withdrawal of this authorization, whichever is earlier.
- (4) I also affirm and certify that the authorized person fulfills the conditions of an authorized representative under Chapter-VII of the Sindh Sales Tax on Services Rules, 2011

Signature. \_\_\_\_\_  
Date \_\_\_\_\_  
Name. \_\_\_\_\_  
CNIC No. \_\_\_\_\_  
Tele. No. \_\_\_\_\_  
Cell Phone No. \_\_\_\_\_  
Company/Firm/  
Service Provider's  
Official Stamp \_\_\_\_\_."

  
**(S. Mushtaq Kazimi)**  
Member (Tax Policy)

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