



**GOVERNMENT OF SINDH
SINDH REVENUE BOARD
Karachi dated the 1st July, 2014.**

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

No. SRB-3-4/11/2014.----- In exercise of the powers conferred by sub-section (1) of 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 direct that the following further amendments shall be made in its notification No. SRB-3-4/7/2013, dated the 18th June, 2013, namely:-

In the aforesaid notification, in the Table,-----

- (a) after tariff heading "9802.4000" in column (1) and the entries relating thereto in columns (2), the following shall be added, namely:-

" 9805.5100	Services provided or rendered by tour operators in relation to Hajj and Umrah tour package.	";
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- (b) against tariff heading "9810.0000" in column (1), in the entry relating to serial No. 2 in columns (2), for the full stop at the end, a colon shall be substituted and, thereafter, the following Proviso shall be added, namely:-

"Provided that the exemption shall not apply in case of the beauty parlours/clinics and slimming clinics:-

- (i) which are located within the building, premises or precincts of a hotel, motel, guest house or club whose services are liable to tax;
- (ii) which are franchisers or franchisees;
- (iii) which have any branch or have more than one outlet in Sindh; and
- (iv) whose total utility (electricity, gas & telephone) bill exceeds Rs. 40,000/= in any month during a financial year.";

(c) after tariff heading "9810.0000" in column (1) and the entries relating thereto in column (2), the following shall be added, namely:-

“ 9811.0000	Services provided or rendered by laundries and dry cleaners which do not fall under any of these categories:- (a) laundries and dry cleaners located within the building, premises and precincts of a hotel, motel, guest house or club whose services are liable to tax; (b) laundries and dry cleaners which are franchisers or franchisees; and (c) laundries and dry cleaners having any branch or more than one outlet in Sindh.	”;
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(d) against the entry "Respective sub-headings of tariff heading 98.12" in column (1), in the entries relating thereto in serial No. 2 in column (2), after the word "network services" the words "of upto 2 mbps speed" shall be added;

(e) against tariff heading "9813.1500" in column (1), in the entries relating thereto in column (2), after the words "Life insurance", the commas and words ", other than group life insurance, of individuals for insurance policy coverage of upto five hundred thousand rupees" shall be added;

(f) tariff heading "9813.1600", occurring first in column (1), and the entry "Health insurance" relating thereto in column (2) shall be omitted;

(g) after tariff heading "9815.6000" in column (1) and the entries relating thereto in columns (2), the following shall be added, namely:-

“ 9819.9000	Services provided or rendered by cable TV operators in rural areas under PEMRA's license of "R" category.	”;
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(h) after tariff heading "9820.1000" in column (1) and the entries relating thereto in columns (2), the following shall be added, namely:-

9820.3000	Services provided or rendered by workshops for electric or electronic equipments or appliances, etc., including computer hardware, whose turnover does not exceed 3.6 million rupees in a financial year: Provided that the exemption shall not apply in case where the services are provided or rendered against contract or agreement with the services recipient or against warranty issued by the manufacturer or supplier of such equipment or appliances or hardware.
9820.4000	Services provided or rendered by car or automobile washing or similar service stations, whose turnover does not exceed 3.6 million rupees in a financial year.
9822.1000	(i) Public health fumigation services provided or rendered by the Federal, Provincial or Local Governments and Cantonment Boards; (ii) Agricultural fumigation services.

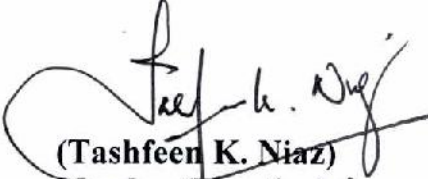
”; and

(i) against tariff heading "9824.0000" in column (1), in the entries relating thereto in column (2):-

- (i) clause (ii) shall be omitted; and
- (ii) in clause (v), the comma, words and figures “, and 20,000 square feet in respect of apartment complexes” shall be omitted.

2. This notification shall take effect from 1st day of July, 2014.

[File.No. SRB-3-4/TP/1/2014]


(Tashfeen K. Niaz)
Member (Taxation)