



GOVERNMENT OF SINDH

Sindh Revenue Board

Karachi, dated 1st July, 2014.

NOTIFICATION
(Sindh Sales Tax on Services)

No. SRB-3-4/14/2014.----- In exercise of the powers conferred by section 13 of the Sindh Sales Tax on Services Act, 2011 (Sindh Act No. XII of 2011), read with sub-section (4) of section 3, sub-section (3) of section 9, and section 72 thereof, the Sindh Revenue Board, with the approval of the Government, is pleased to make the following rules, namely:--

1. Short title, application and commencement. — (1) These rules may be called the Sindh Sales Tax Special Procedure (Withholding) Rules, 2014.

(2) They shall apply to taxable services as are provided or rendered to following persons, hereby specified as “withholding agents”, for the purposes of deduction and deposit of tax, namely:-

- (a) offices and departments of Federal Government, Provincial Governments, and Local or District Governments;
- (b) autonomous bodies;
- (c) public sector organizations, including public corporations, state-owned enterprises and regulatory bodies and authorities;
- (d) organizations which are funded, fully or partially, out of the budget grants of the federal or provincial governments;
- (e) companies, as defined in clause (28) of section 2 of the Act;
- (f) FBR-registered or SRB-registered persons receiving the services of advertisements; and

- (g) SRB-registered persons receiving taxable services from unregistered persons:

Provided that a person shall be treated as a withholding agent, for the purpose of these rules, only if he is resident in Sindh or has a place of business in Sindh.

- (3) They shall come into force with effect from the first day of July, 2014.

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

- (1) "Act" means the Sindh Sales Tax on Services Act, 2011 (Sindh Act No. XII of 2011);
- (2) "Advertisement" means the taxable services of advertisements classified under tariff heading 98.02 and the sub-heads and descriptions thereunder;
- (3) "Board" or "SRB" means the Sindh Revenue Board established under the Sindh Revenue Board Act, 2010 (Sindh Act No. XI of 2010);
- (4) "FBR" means the Federal Board of Revenue established under the Federal Board of Revenue Act, 2007;
- (5) "FBR-registered person" means a person registered with FBR under the Sales Tax Act, 1990, for the purpose of taxable supply of goods as defined in clause (41) of section 2 thereof;
- (6) "Form" means the form prescribed under these rules;
- (7) "Rules" means the Sindh Sales Tax Special Procedure (Withholding) Rules, 2014;
- (8) "SRB-registered person" means a person registered with SRB under the Sindh Sales Tax on Services Act, 2011, for providing or rendering of taxable services as defined in clause (96) of section 2 thereof;
- (9) "Sales tax" or "Tax" means the Sindh sales tax on services as defined in clause (92) of section 2 of the Act;
- (10) "Un-registered person" means a person who is liable to be registered under the Act but is actually not registered and does not hold a Sindh sales tax registration number (SNTN); and



- (11) "Withholding agent" means a person as specified in sub-rule (2) of rule 1 of these Rules provided that he is resident in Sindh or has a place of business in Sindh.

Explanation.-- The accounting offices responsible for or making payments against invoices/bills for the taxable services received by an office or department of the Federal Government, Provincial Governments or Local or District Governments shall be treated as a withholding agent for the purpose of these rules.

- 3. Responsibility of a withholding agent.--** (1) The withholding agent, intending to receive taxable services, shall indicate in a notice in Form SSTW-05, that the sales tax, to the extent as prescribed in these rules, shall be deducted and withheld by him from the payment made or to be made to the service provider and shall be deposited in Sindh Government's head of account No. "B-02384" in the prescribed manner:

Provided that the withholding agent shall not be responsible to deduct or withhold such amount of tax as are compulsorily collected against the invoices or bills issued by a SRB-registered service provider in respect of the services of telecommunication, banking company, financial institution, port operator, airport operator, terminal operator, and airport ground services.

- (2) A withholding agent who is not already registered with SRB as service provider shall electronically apply for "Sign Up as Withholding Agent" with SRB on Form SSTW-01 upon which SRB shall issue him a User ID, Password and PIN Code for Sindh sales tax withholding and payment purposes.

- (3) A withholding agent, other than a person or a recipient of advertisement services covered by clause (f) of sub-rule (2) of rule 1, shall deduct an amount equal to one-fifth of the



total amount of sales tax shown in the sales tax invoice issued by a registered person and shall make payment of the balance amount to service provider as per illustration given below,--

ILLUSTRATION: Value of taxable services excluding sales tax	Rs. 1000
Sales tax chargeable @ 15%	Rs. 150
Sales tax to be deducted by the withholding agent	Rs. 30 (i.e. Rs. 150 ÷ 5)
Sales tax payable by the withholding agent to the service provider	Rs. 120 (i.e. Rs. 150- Rs. 30)
Balance amount payable to the service provider by the withholding agent.	Rs. 1120 (i.e. Rs. 1000 + Rs.120).

(4) A withholding agent, having Free Tax Number (FTN) or National Tax Number (NTN) or Sindh sales tax registration number (SNTN) and falling under sub-rule (2) of rule 1, shall, on receipt of taxable services from unregistered persons, deduct the amount of sales tax, at the tax rate applicable to the taxable services provided or rendered to him, from the amount invoiced or billed or demanded or charged by such un-registered service provider and, unless otherwise specified in the contract between the service recipient and the service provider, the amount of sales tax for the purpose of this rule, shall be worked out on the basis of gross value of taxable services:

Provided that in case a withholding agent receives taxable services from an un-registered person, he shall be responsible to obtain and keep in record a copy of the CNIC of the un-registered service provider if he is an individual and a copy of the NTN certificate of the un-registered service provider if he is an AOP or a company. The withholding agent shall also be responsible to enter the name, CNIC and NTN of the un-registered service provider correctly in the relevant columns of the return Form SST-03 or SSTW-03, as the case may be.



(5) A person mentioned in clause (f) of sub-rule (2) of rule 1, who receives the services of advertisement provided or rendered by a person registered with SRB or based outside Pakistan, shall deduct the amount of sales tax as mentioned in the invoice or the bill issued by the service provider, from the payment due to the service provider. In case the sales tax amount is not indicated on the invoice, the recipient shall deduct the amount of sales tax at the applicable rate of tax from the payment made or to be made to the service provider.

(6) Where the services are received by a withholding agent, as specified in clause (a) sub-rule (2) of these rules, the following procedure shall be observed, namely:-

(a) the Drawing and Disbursing Officer (DDO), preparing the bill for payment by the accounting office, shall indicate the amount of sales tax to be withheld and deducted in terms of these rules. The accounting office, responsible for making the payment, shall adopt the procedure as indicated below:

(i) in case of services received by a Federal Government department or office, the office of the Accountant General of Pakistan Revenue or the District Account Officer or the Office responsible to make the payment shall deduct and withhold the tax amount and shall transfer the amount, so deducted at source during a month, to Sindh Government's head of account "B-02384---Sindh Sales Tax on Services". Intimation about the withholding and such transfer of Sindh Sales Tax amount shall be sent by the respective AGPR office to the Member



(Taxation), SRB, Karachi, by the 15th day of the following month;

(ii) in case of services received by departments or offices under the Sindh Government or District or Local Governments thereof, the Accountant General of the Sindh or the District Accounts Officer or the Office responsible to make the payment, as the case may be, shall deduct and withhold the tax amount and credit the amount, so withheld or deducted at source during a month, to Sindh Government's head of account "B-02384----Sindh Sales Tax on Services" and send an intimation about such withholding and transfer of tax amounts to the Member (Taxation), SRB, Karachi, by the 15th day of the following month;

(iii) in case of services received by the departments and offices under a Provincial Government, other than the Government of Sindh, or the Districts or Local Governments in Sindh, the Accountant General of that Province or the respective District Accounts Officer or the Office responsible to make the payment, as the case may be, shall deduct and withhold the tax amount and shall credit the amount, so deducted at source during a month, to Sindh Government's head of account "B-02384----Sindh Sales Tax on Services". Cheque for the amount will be prepared by the respective Accountant General



or District Accounts Officer or the office responsible to make the payment, as the case may be, in the name of the Member (Taxation), SRB, Karachi, for debit to the aforesaid head of account and the same shall be sent to the said Member (Taxation) by the 15th day of the following month; and

(iv) where the services are received by the departments or offices falling in purview of Military Accountant General (MAG), the MAG shall deduct and withhold the amount of tax and the amount, so deducted at source during a month, shall be transferred to Sindh Government's head of account "B-02384----Sindh Sales Tax on Services". The MAG shall send the intimation (of such deduction/withholding and its transfer to Sindh Government's aforesaid head of account) to the Member (Taxation), SRB, Karachi, by the 15th day of the following month. The amount, so deducted at source, shall simultaneously be reported by MAG office to Accountant General Sindh through civil exchange accounts; and

(b) the concerned Drawing and Disbursement Officer shall prepare the return in Form SSTW-03 for each month and send the same to the Member (Taxation), SRB, Karachi, by the 18th day of the following month.

(7) In case of persons not covered by sub-rule (6) above, the withholding agent shall pay the withheld amount of sales tax in the Sindh Government's head of account B-02384----Sindh Sales Tax on Services" against a PSID/Challan prepared in Form SST-04, as prescribed in



the Sindh Sales Tax on Services Rules, 2011, or in Form SSTW-04, as prescribed in these rules, by the following due dates:-

- (i) in case the withholding agent is registered as a service provider under the Act, by the prescribed due date of the month in which he claims input tax credit/adjustment in Annex-A of his tax return (Form SST-03) or the date on which payment is made to the service provider, whichever is earlier:

Provided that where such a withholding agent does not claim input tax credit for a period of four months succeeding the month in which the tax invoice was issued or is not otherwise entitled to claim input tax credit/adjustment, he shall deposit the withheld amount of tax on the date on which he makes the payment to the service provider or on a date within four months from the date of the invoice, whichever is earlier;

- (ii) in case the withholding agent is not registered as a service provider under the Act but is registered with FBR under the Sales Tax Act, 1990, by the 15th day of the month in which he claims input tax credit/adjustment in Annex-A of his tax return (Form STR-7), as prescribed by the FBR, or the date on which payment is made to the service provider, whichever is earlier;

Provided that where such a withholding agent does not claim input tax credit/adjustment for a period of four months succeeding the month in which the tax invoice was issued or is not otherwise entitled to claim input tax credit/adjustment, he shall deposit the withheld amount of tax within a period of four months from the date of the tax invoice or the date when he makes a payments to the service provider, whichever is earlier; and



(iii) in case of other withholding agents, not covered by clauses (i) and (ii) of this sub-rule, by the 15th day of the following second month in which the tax invoice was issued by the service provider or the date on which payment is made to the service provider, whichever is earlier.

(8) In case the withholding agent is also a SRB-registered person under the Act, he shall file the return and deposit the withheld amount of sales tax in the manner as provided under Chapter III of the Sindh Sales Tax on Services Rules, 2011, alongwith his other tax liability, and such person shall not be required to file the return SSTW-03, as prescribed under rule 6 these rules:

Provided that in case the withholding agent is not a SRB-registered person but holds a national tax number assigned under the Income Tax Ordinance, 2001 (XLIX of 2001), he shall file the return, as set out in Form SSTW-03 of these rules, electronically, and deposit the withheld or deducted amount of tax in Sindh Government's head of account "B-02384" against a withholding challan prescribed in Form SSTW-04:

Provided further that any other withholding agent may also opt to file the prescribed return electronically and deposit the deducted amount in the manner as provided in this sub-rule.

(9) The withholding agent shall pay default surcharge, as prescribed in section 44 of the Act, in case of any delay or default in payment of amount of tax withheld or deducted by him or liable to be withheld or deducted by him and the said amount is not paid in Sindh Government's head of account "B-02384--- Sindh Sales Tax on Services" by the due date prescribed under these Rules.



(10) The withholding agent shall furnish to the Officer of the SRB all such information or data as may be required by him for carrying out the purposes of these rules.

(11) A certificate, in the format set out in Form SSTW-06, showing deduction of sales tax, shall be issued to the service provider by the withholding agent duly specifying the name and registration number of service provider, description of services and the amount of sales tax deducted and withheld.

4. Responsibility of the registered service provider.— (1) The registered service provider shall issue tax invoice, as stipulated in section 26 of the Act, read with sub-rule (1) of rule 29 of the Sindh Sales Tax on Services Rules, 2011, in respect of every taxable service provided or rendered to a withholding agent.

(2) The registered service provider shall ensure that he allows withholding of tax to only such of his service recipients as are withholding agents in terms of sub-rule (2) of rule 1 of these rules and also that such service recipients have provided, to the service provider, the prescribed notice in Form SSTW-05.

(3) The registered service provider shall file monthly return, as prescribed in the Sindh Sales Tax on Services Rules, 2011, and shall adjust the admissible input tax against the output tax in terms of the provisions of section 15 of the Act, taking due credit (in his tax return SST-03) of the amount of sales tax deducted by the withholding agent, in the manner as prescribed under Chapter III of the said Rules.

(4) Where service provider allows withholding of tax by a person who is not covered by the terminology "Withholding agent" as defined in clause (11) of rule 2 of these rules, read with



sub-rule (2) of rule 1 thereof, the service provider shall be liable to pay the tax involved alongwith the default surcharge thereon.

5. Application of other provisions.- All the provisions of the rules and notifications made or issued under the Act, shall apply in relation to the taxable services, the service providers and the service recipients or withholding agents covered by these rules, to the extent that these are not inconsistent with the provisions of these rules.

6. Forms prescribed for withholding agents.— The forms, in Form SSTW-01 to Form SSTW-06, as annexed to these rules, are prescribed for the purpose of these rules.

7. Repeal.— The Sindh Sales Tax Special Procedure (Withholding) Rules, 2011, issued under notification No. SRB-3-4/1/2011, dated the 24th August, 2011, is hereby repealed.


(Tashfeen K. Niaz)
Member (taxation)

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



**Government of Sindh
Sindh Revenue Board**
Sign up Form for SRB Withholding Agents

SSTW-01

Registry	1	Sheet No. <input type="text"/> of <input type="text"/>	Token No. <input type="text" value="N"/>										
	2	Apply For <input type="checkbox"/> Sign as SRB Withholding Agent not holding any SNTN <input type="checkbox"/> Change in Particulars <input type="text"/> <input type="checkbox"/> NTN <input type="text"/>											
	3	Authorization <input type="checkbox"/> Sindh Revenue Board is authorized to obtain my registration/enrollment particulars from FBR and other Provincial Revenue authorities of Revenue <small>This option is applicable only to taxpayers already registered with FBR, and authorizing SRB Portal to transfer the registration particulars from FBR Portal</small>											
	4	Category <input type="checkbox"/> Company <input type="checkbox"/> Individual <input type="checkbox"/> AOP											
	5	Name _____ Gender <input type="checkbox"/> Male <input type="checkbox"/> Female <small>Name of Registration (Company, Individual or AOP Name)</small>											
	6	CNIC/PP No. <input type="text"/> [For Individual only, Non-Resident to write Passport (PP) No.]											
	7	Address Registered office Address for Company and Mailing /Business Address for Individual & AOP, for all correspondence <table style="width:100%; border: none;"> <tr> <td style="border: none; width: 33%;">Office/Shop/House/Flat/Plot No.</td> <td style="border: none; width: 33%;">Street/Lane/Plaza/Floor/Village.</td> <td style="border: none; width: 33%;">Block/Mohala/Sector/Road/Postal Office/etc.</td> </tr> <tr> <td style="border: none;">Province.</td> <td style="border: none;">District</td> <td style="border: none;">City/Taluka(with zip code)</td> </tr> <tr> <td style="border: none;"></td> <td style="border: none;"></td> <td style="border: none;">Area/Town</td> </tr> </table>		Office/Shop/House/Flat/Plot No.	Street/Lane/Plaza/Floor/Village.	Block/Mohala/Sector/Road/Postal Office/etc.	Province.	District	City/Taluka(with zip code)			Area/Town	
	Office/Shop/House/Flat/Plot No.	Street/Lane/Plaza/Floor/Village.	Block/Mohala/Sector/Road/Postal Office/etc.										
	Province.	District	City/Taluka(with zip code)										
			Area/Town										
	8	Principal Service to be received _____ <input type="text"/> Service Code											
	Agent Particulars u/s 67	9	Rep. Type <input type="checkbox"/> Self <input type="checkbox"/> Authorized Person u/s 67 In Capacity as _____										
		10	CNIC/NTN _____ Name _____										
		11	Address _____ <table style="width:100%; border: none;"> <tr> <td style="border: none; width: 33%;">Office/Shop/House/Flat/Plot No.</td> <td style="border: none; width: 33%;">Street/Lane/Plaza/Floor/Village.</td> <td style="border: none; width: 33%;">Block/Mohala/Sector/Road/Postal Office/etc.</td> </tr> <tr> <td style="border: none;">Province.</td> <td style="border: none;">District</td> <td style="border: none;">City/Taluka(with zip code)</td> </tr> <tr> <td style="border: none;"></td> <td style="border: none;"></td> <td style="border: none;">Area/Town</td> </tr> </table>		Office/Shop/House/Flat/Plot No.	Street/Lane/Plaza/Floor/Village.	Block/Mohala/Sector/Road/Postal Office/etc.	Province.	District	City/Taluka(with zip code)			Area/Town
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Province.		District	City/Taluka(with zip code)										
		Area/Town											
12	Phone _____ Mobile _____ Fax _____ <small>Area Code Number Area Code Number Area Code Number</small>												
13	Email _____ (e-Mail for all correspondence)												
Official Area	14	I, the undersigned solemnly declare that to the best of my knowledge and belief the information given above is correct and complete in all respects. It is further declared that any letter or information or notice sent on the e-mail address or the address given in the registry portion will be accepted as served under the law. I also hereby authorize Sindh Revenue Board to obtain my registration data from Federal Board of Revenue and other provincial tax administrations. <table style="width:100%; border: none;"> <tr> <td style="border: none; width: 25%;">Date _____</td> <td style="border: none; width: 25%;">CNIC/Passport No _____</td> <td style="border: none; width: 25%;">Name of Applicant _____</td> <td style="border: none; width: 25%;">Signature _____</td> </tr> </table>		Date _____	CNIC/Passport No _____	Name of Applicant _____	Signature _____						
	Date _____	CNIC/Passport No _____	Name of Applicant _____	Signature _____									
15	NTN already allotted by FBR _____ User Id allotted by SRB _____ Date _____ Tax Office _____ <div style="text-align: right;">Signature of Issuing Officer _____</div>												

		Government of Sindh Sindh Revenue Board De-Signing for Withholding Agents	SSTW-02
1	SNTN [] [] [] [] [] [] [] [] [] [] [] []	(Sheet No. [] of []) Acknowledgment No. [] No. []	
2	Category: <input type="checkbox"/> Individual <input type="checkbox"/> Company <input type="checkbox"/> AOP		
3	Status: <input type="checkbox"/> Resident <input type="checkbox"/> Non-Resident		
4	CNIC No. [] [] [] [] [] [] [] [] [] [] [] []	for individual only	
5	Reg./Inc. No. _____	for company & registered AOP only	Date of Incorporation _____
6	Name: _____	Trade Name: _____	
7	Address _____ Registered office Address For Company and Mailing /Business Address for Individual & AOP, for all correspondence	_____	_____
	Office/Shop/House/Flat/Plot No. _____	Street/Lane/Plaza/Floor/Village _____	Block/Mohala/Sector/Road/Postal Office/etc. _____
	Province _____	District _____	City/Taluka (with zip code) _____
	e-mail address _____	Telephone Number _____	Area/Town _____
8	<input type="checkbox"/> Ceased to carry on business		
9	<input type="checkbox"/> Services (to be received) has become exempt or non-taxable in Sindh (Give details)		
10	<input type="checkbox"/> Merger with an other company or firm or business (Attach evidence)		
11	<input type="checkbox"/> Transfer or sale of business (Attach evidence) with NTN of the Transferee or the buyer		
12	<input type="checkbox"/> Other (Please describe)		
13	I, the undersigned solemnly declare that to the best of my knowledge and belief the information given above is correct and complete in all respects. It is further declared that any letter or information or notice sent on the e-mail / address given in the registry portion, will still be accepted as served under the law. I request for de-registration of my name.		
14	Date _____	CNIC/Passport No. _____	Name of Applicant (with designation) _____ Signature _____



**Government of Sindh
Sindh Revenue Board**

Monthly Sales Tax Return for Withholding Agent
(Sindh Sales Tax Special Procedure (Withholding) Rules, 2014)

SSTW-01

A: Withholding Agent's Details

Name: _____ Tax period: _____
 Address: _____ SNTN/NTN/FTN/e-Sign Up #: _____
 Category: _____

B: Details of sales tax deducted during month

Sr No.	Name of Service Provider	CNIC	SNTN/NTN	Invoice No.	Invoice Date	Value of Service	SST Invoiced	SST Withheld

Verification
 I, _____ holder of CNIC No. _____ in my capacity as _____, certify that the information given above is correct, complete and in accordance with the provisions of the Sindh Sales Tax on Services Act, 2011 and the rules and notifications issued thereunder.
 Date: _____ Signature: _____

Head of Account: "B-02384 ----- Sindh Sales Tax on Services"

Sr	Description	Amount
1	Sales Tax on Services	_____
2	Additional Tax/Surcharge/Others	_____
3	Arrears	_____
4	Penalty	_____
Total		_____

Amount (in words): _____
 (In figures): _____
 CPR No: _____



Government of Sindh
Sindh Revenue Board

Tax Payment Challan Form for Withholding Agent
(Sindh Sales Tax Special Procedure (Withholding) Rules, 2014)

SSTW-04

NTN/FTN/SNTN

S [] [] [] [] [] [] [] [] - [] []

Tax Period

Month Year
[] [] - 2 0 [] []

Name: _____
Address: _____
Category: _____

Head of Account: "B-02384 ----- Sindh Sales Tax on Services"

Sr. No	Description	Amount
1	Sales Tax on Services	
2	Additional Tax/Surcharge/Others	
3	Arrears	
4	Penalty/Fine	
Total		

Amount (in words): _____

Mode & Particulars of Payment

Sr.	Type	No	Amount	Date	Bank	City	Branch Name & Address

DECLARATION OF DEPOSITOR

I hereby declare that the particulars mentioned in this tax payment challan are correct to the best of my knowledge and belief.

CNIC: _____

Name: _____

Date: _____
(DD-MM-YYYY)

Signature of Depositor

[Bar Code]
PSID No.

Ref No _____

Dated _____

M/s _____

SNTN _____

Address _____

**NOTICE UNDER RULE 3(1) OF THE SINDH SALES TAX SPECIAL PROCEDURE
(WITHHOLDING) RULES, 2014.**

Dear Sir,

Kindly note that we are a withholding agent in terms of the provisions of the Sindh Sales Tax Special Procedure (Withholding) Rules, 2014, and that we shall withhold and deduct the prescribed amounts of Sindh sales tax against your tax invoices in relation to the services provided or rendered by you to us. We hold NTN/FTN/SNTN/e-Sign Up # _____

2. We declare that we are resident in Sindh and have a place of business in Sindh and that we qualify to be a Withholding Agent under sub-rule (2) of rule 1 of the Sindh Sales Tax Special Procedure (Withholding) Rules, 2014.

3. We undertake to deposit the withheld/deducted amounts of Sindh sales tax in the Sindh Government's head of account "B-02384 ----- Sindh Sales Tax on Services" against a SRB-prescribed PSID/Challan (SST-04 or SSTW-04) in the manner prescribed under the aforesaid Sindh Sales Tax Special Procedure (Withholding) Rules, 2014, and we shall provide you a certificate of deduction-cum-deposit in terms of rule 3(11) thereof.

Signature _____

Name _____

CNIC _____

Designation _____

Date _____

Official seal _____



Ref No _____

Dated _____

CERTIFICATE OF DEDUCTION/WITHHOLDING OF THE SINDH SALES TAX ON SERVICES.

I/We _____ (SNTN _____, STRN _____), located at _____ do hereby certify that we deducted/withheld the following amount of Sindh sales tax on the services provided to us by M/s _____ (SNTN/NTN _____ or CNIC _____):-

Sr.No.	Tax Invoice No.	Tax Invoice Date	Value of taxable services	Amount of tax involved	Amount of tax withheld/deducted
(1)	(2)	(3)	(4)	(5)	(6)

Tax period of the Tax return/withholding return in which this tax was paid, by the services recipient	CPR No. ("S1" - series) & date in which the deducted/withheld tax amount was included for payment under Sindh Govt's head of account "B-02384"	Remarks, if any
(7)	(8)	(9)

This certificate is issued in pursuance of rule 3(11), of the Sindh Sales Tax Special Procedure (Withholding) Rules, 2014.

Signature _____

Name _____

CNIC _____

Designation _____

Date _____

Official seal _____

