



**GOVERNMENT OF SINDH  
SINDH REVENUE BOARD  
Karachi dated the 1<sup>st</sup> July, 2014.**

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

No. SRB-3-4/10/2014 ----- 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 direct that the following amendments shall be made in its notification No. SRB-3-4/8/2013, dated the 1<sup>st</sup> July, 2013, namely:-

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

- (a) in column (3), for the figures “4%”, wherever occurring, the figures “5%” shall be substituted;
- (b) after tariff heading “9805.3000” in column (1) and the entries relating thereto in columns (2), (3) and (4), the following shall be added , namely:-

“

9805.5100	Tour operators	10%	Input tax credit/ adjustment shall not be admissible.
9806.1000	Purchase or sale or hire of immoveable property	10%	Input tax credit/ adjustment shall not be admissible.
9806.2000	Property dealers	10%	Input tax credit/ adjustment shall not be admissible.
9806.3000	Car or automobile dealers	10%	Input tax credit/ adjustment shall not be admissible.”;

- (c) after tariff heading “9818.1000” in column (1) and the entries relating thereto in columns (2), (3) and (4), the following shall be added, namely:-

“

9819.3000	Rent a car and automobile rental service	10%	Input tax credit/ adjustment shall not be admissible.
9819.9000	Cable TV operators	10%	Input tax credit/ adjustment shall not be admissible.

9822.1000	Fumigation services	10%	Input tax credit/adjustment shall not be admissible.
9822.2000	Maintenance or cleaning services	10%	Input tax credit/adjustment shall not be admissible.
9822.3000	Janitorial services	10%	Input tax credit/adjustment shall not be admissible.

”; and

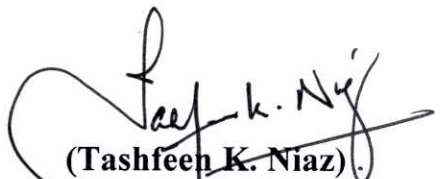
- (d) after tariff heading “9824.0000” in column (1) and the entries relating thereto in column (2), (3) and (4), the following shall be added, namely:-

“

9832.0000	Services provided or rendered by programme producers and production houses	10%	Input tax credit/adjustment shall not be admissible.
9833.0000	Services provided or rendered by corporate law consultants	5%	Input tax credit/adjustment shall not be admissible.
9834.0000	Services provided or rendered by fashion designers	10%	Input tax credit/adjustment shall not be admissible.
9836.0000	Services provided or rendered by persons engaged in inter-city transportation or carriage of goods by road or through pipeline or conduit	5%	Input tax credit/adjustment shall not be admissible.

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

  
(Tashfeen K. Niaz)  
Member (Taxation)

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