



GOVERNMENT OF SINDH
SINDH REVENUE BOARD

Karachi, the 1st July, 2015.

NOTIFICATION
(Sindh Sales Tax on Services)

SRB-3-4/2/2015. ----- In exercise of the powers conferred by 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, -----

- (a) against the tariff heading "Respective sub-heading of tariff heading 98.02" in column (1), after the word "provided" in column (2), the words "by a Government" shall be added;
- (b) after tariff heading "9805.5100" in column (1) and the entries relating thereto in column (2) the following shall be added, namely:-

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| “ 9806.3000 | Renting of immovable property services provided or rendered to an individual person whose income does not exceed the maximum amount that is not chargeable to tax under the Income Tax Ordinance, 2001 (Ordinance No. XLIX of 2001). | ”; |
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- (c) tariff heading "9809.0000" appearing second time in column (1) and its related entries in column (2), reproduced hereunder, shall be omitted:-

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| “ 9809.0000 | Services provided or rendered by M/s NADRA Technologies Ltd (NTL) in relation to utility bill collection. | ”; |
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- (d) against tariff heading "9811.0000" in column (1), in the entries in column (2),-----

- (i) in clause (b), after the semi-colon, the word “and” shall be omitted,
- (ii) in clause (c), for the full stop at the end, a semi-colon shall be substituted; and
- (iii) after clause (c), amended as aforesaid, the following shall be added, namely:-

“(d) laundries and dry cleaners whose turnover exceeds 3.6 million rupees in a financial year; and

(e) laundries and dry cleaners whose total utility (electric, gas and telephone) bill does not exceed Rs. 40,000/- in any month during a financial year.”;

(e) against tariff heading “Respective sub-headings of tariff heading 98.13” in column (1), in column (2),-----

(i) for the word and comma “issuance,” the words “issuance and” shall be substituted; and

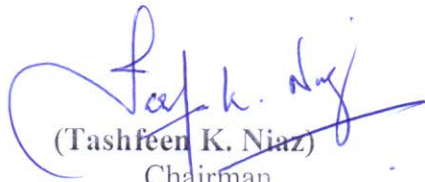
(ii) the words “and utility bills collection” shall be omitted;

(f) after tariff heading “9824.000” in column (1) and the entries relating thereto in column (2), the following shall be added, namely:-

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| “ 9836.0000 | <p>Services provided or rendered by persons engaged in inter-city transportation or carriage of goods by road during the period from the 1st July, 2014, to 30th June, 2015, provided that:-</p> <p>(a) such person has neither billed/invoiced/charged the service recipient any amount of tax nor collected nor received any amount of tax from the service recipient on account of such transportation or carriage services as were provided or rendered during the said period:</p> <p>Provided further that the amounts of tax billed or invoiced or charged or received or collected, if any, by the such person for the services provided or rendered during the period</p> |
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| | <p>from the 1st July, 2014, to the 30th June, 2015, are e-deposited in Sindh Government's head of account "B-02384" in the prescribed manner on or before the 15th day of July, 2015;</p> <p>(b) such person gets e-registered with SRB on or before the 25th day of July, 2015, in accordance with the provisions of section 24 of the Act, read with the rules prescribed thereunder; and</p> <p>(c) this exemption shall not entitle any exemption benefit or any claim for refund of the amount of tax already deducted or withheld or paid or deposited by any person in relation to the services provided or rendered or received or procured during the period from 01st day of July, 2014, to the 30th day of June, 2015. Such amounts shall be deemed to be the tax under section 16 of the Act and shall be e-deposited in Sindh Government's head of account "B-02384" in the prescribed manner on or before the 15th day of July, 2015, failing which it shall be recovered alongwith penalty and surcharge, as prescribed in the Act.</p> |
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2. This notification shall take effect on the 1st day of July, 2015.


(Tashfeen K. Niaz)
Chairman

[File No.SRB.3-4/TP/01/2015]