



GOVERNMENT OF SINDH
SINDH REVENUE BOARD
Karachi, the 1st July, 2015.

NOTIFICATION
(Sindh Sales Tax on Services)

SRB-3-4/5/2015. ----- In exercise of the powers conferred by section 72 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 is pleased to direct that the following further amendments shall be made in the Sindh Sales Tax on Services Rules, 2011, namely:-

In the said Rules, -----

(a) for rule 5, the following shall be substituted, namely:-

“5. Application for registration. --- (1) A person required to be registered under the Act shall apply electronically, in Form SST-01, in the prescribed manner, to the Board or an officer of the SRB, authorized by the Board in this behalf, for registration before providing or rendering any taxable service:

Provided that the person applying for registration after commencement of the taxable economic activity shall be liable to penalties prescribed in section 43 of the Act, besides the liability to pay the tax and default surcharge in relation to the services provided or rendered by him before the date of his registration.

(2) While applying electronically for registration, the application shall be attached with scanned copies of the supporting documents *e.g.* NTN certificate; SECP incorporation certificate; CNIC; license/registration certificate issued by the concerned regulatory/licensing authority; last paid utility bills (for electricity, gas, telephone and mobile phone); bank account certificates; and such other documents as may be required or necessary for registration.

(3) On receipt of the application, prescribed under sub-rule(1) and its supporting documents specified under sub-rule (2), the Board or an officer of the SRB, authorized by the Board in this behalf, shall make such preliminary verifications, inquiry and scrutiny as it may deem fit and shall, within 7 days of the receipt of the application and its supporting documents, issue a provisional certificate of registration, valid for three months from the date of its issue, and shall communicate to the registered person his registration number (SNTN) and the user ID, pin code and

password for use by such provisionally-registered person in relation to payment of amounts of tax and filing of tax returns.

(4) The Board or the officer of the SRB, authorized by the Board in this behalf, shall cause further verification, inquiry and scrutiny to be made to satisfy that the registered person is eligible to be registered under the Act and shall satisfy that the registered person has e-filed his tax returns in the prescribed manner for the tax periods relevant from the date of his provisional registration and has also e-deposited the amounts of the tax due. Having conducted the verification, inquiry and scrutiny and also having verified about the registered person's e-filing of returns and e-deposit of tax amounts due in relation thereto, the Board or the officer of the SRB, authorized by the Board in this behalf, shall, within a period of three months from the date of issue of provisional certificate of registration issued in terms of the sub-rule (3), regularize the said provisional certificate electronically and the registered person shall be informed accordingly.

(5) In case of non-regularization of the provisional certificate within the period prescribed in sub-rule (4), the provisional certificate, issued under sub-rule (3), shall be deemed to have been invalidated and revoked.

(6) In case an application for registration is rejected or in case the provisional certificate of registration is not regularized, the Board or the officer of the SRB, authorized by the Board in this behalf, shall inform the applicant or the provisionally-registered person giving the reasons for such rejection or non-regularization within ten days from the date of the rejection or non-regularization.”;

(b) in rule 7, -----

- (i) after the word “address”, the commas and words “, principal service activity and other business activities, Agent’s particulars, particulars of Directors, Shareholders or Partners, particulars of business branches, particulars of bank accounts” shall be inserted;
- (ii) for the words “registration certificate, including the registered person related to”, the words “application for registration certificate or in the particulars in the profile of the automatically registered persons described in” shall be substituted;
- (iii) for the words “proposed change in the prescribed form”, the words “proposed change in advance or within fifteen days from the date of such change in the prescribed form SST-01” shall be substituted; and
- (iv) after words “and Board”, the words and commas “or an officer of the SRB, authorized by the Board in this behalf,” shall be inserted;

(c) in rule 9, for the words “their rules”, the words “the rules” shall be substituted;



- (d) in rule 10, in sub-rule (1), after the word “evasion of tax”, the words “or non-filing of returns for four consecutive tax periods” shall be inserted;
- (e) in rule 22, -----
- (i) in sub-rule (2), after the words “exempt services”, the words “or the services liable to reduce rate of tax or specific rate of tax” shall be inserted; and
 - (ii) in sub-rule (3), -----
 - (a) after the words “exempt services”, the words “or the services liable to reduce rate of tax or specific rate of tax” shall be inserted; and
 - (b) in the formula, after the words “exempt services”, the slash and words “slash reduce rate/specific rate” shall be inserted;
- (f) in rule 22A,-----
- (i) for the figures and words “15 *per cent*”, wherever occurring, the figures and words “14 *per cent*” shall be substituted;
 - (ii) in clause (iia),
 - (a) in sub-clause (a), after the figure and bracket “1969”, the word “and parts (including batteries and tyres & tubes) of such vehicles” shall be added;
 - (b) in sub-clause (d), after the word “entertainments”, the word “or for personal consumption of the registered person or his Directors, Shareholders, Partners, employees or guests” shall be added;
- (g) in rule 28, in sub-rule (1), for the words “Rules made there under”, the word “the rules made thereunder” shall be substituted;
- (h) in rule 30, -----
- (i) in sub-rule (1), for the word “financial services as notified under”, the words “the services specified under tariff heading 98.13 (including the sub-headings thereof) of” shall be substituted; and
 - (ii) in sub-rule (2), -----
 - (a) the words and comma “the services of utility collection, “shall be omitted;
 - (b) for the commas and the words “, cheque book,,” the words “and the services of cheque book issuance and” shall be substituted; and
 - (c) in the Annex , in the Table, under the heading “RECONCILIATION”, for the figures “15%”, the figures “14%” shall be substituted;
- (i) in rule 32, in sub-rule (2), for the figures “15”, the figures “14” shall be substituted;
- (j) in rule 33, in sub-rule (7), after the full-stop at the end, the words “Every advertising agent, issuing a release order or booking an advertisement space, in relation to an advertisement service, to any service provider resident in Sindh, shall, *inter-alia*, also ensure that the



amount of tax involved on the advertisement services (for which he issued the release order or booked the advertisement space) as was withheld by his client service recipient (advertiser) under the Sindh Sales Tax Special Procedure (Withholding) Rules, 2014, is duly paid in the prescribed manner, by the service recipient (advertiser) or by the advertising agent himself.” shall be added;

- (k) in rule 34, -----
- (i) in the rule heading, for the words “**and CCTV**”, the commas and words “**, CCTV, web, internet, billboard, sign board digital board, pole, banner, vehicle, etc.**” shall be substituted;
 - (ii) in sub-rule (1), -----
 - (a) in clause (b), after the semi-colon, the word “and” shall be omitted;
 - (b) in clause (c), for the full-stop at the end, a semi-colon shall be substituted and, thereafter, the following shall be added, namely:-
 - “(d) transmitted through web, internet, sms, or any telecommunication media; and
 - (e) displayed on cinema screens, billboards, sign boards, digital boards, poles, vehicles, banners, flyers, etc.; or displayed through light, paint, sound or smoke or otherwise.”; and
 - (iii) in sub-rule (2), after the word “CCTV”, the words “or for transmitting or displaying the advertisement on any media” shall be substituted;
- (l) in rule 34A, in sub-rule (5), in the Proviso, for the full-stop at the end, a colon shall be substituted and, thereafter, the following second Proviso shall be added, namely:-
- “Provided further that where the value of sponsorship is charged or paid in kind or partly in money and partly in kind, the value of the articles, supplied in kind, shall also be included in the value of the sponsorship services.”;
- (m) in rule 35, in sub-rule (3), after the words “telecommunication services” the words “paying the tax under this Act, subject to the admissibility of the input tax credit/adjustment, as prescribed in the Act or the rules made thereunder” shall be inserted;
- (n) for rule 36, the following shall be substituted, namely:-
- “36. Special procedure for payment of tax on franchise services and intellectual property services. -----** (1) This rule shall apply to the persons providing or rendering and also the persons procuring or receiving franchise services (tariff heading 9823.0000) or intellectual property services (tariff heading 9838.0000).
- (2) In case where the person providing or rendering the franchise service or the intellectual property service is a non-resident being based in a country other than Pakistan, -----



- (a) the liability to pay the tax shall be on the person receiving or procuring such franchise services or such intellectual property services;
- (b) the value of the services shall, in cases where formal agreement exists between the service provider and the service recipient, be the gross amount of consideration, known as franchise fee, royalty, technical fee, network fee, intellectual property transfer/usage/enjoyment fee or by whatever name called:

Provided that in cases where there is no formal agreement between the service provider and the service recipient or in case where the agreement between the service provider and the service recipient does not specify the amount of the considerations like franchise fee, royalty, technical fee, network fee or intellectual property transfer/usage/enjoyment fee, etc., the value of the service shall be an amount equal to 10% of the turnover of the franchisee or the recipient of the intellectual property services for the tax periods for which the tax is payable.

(3) In case where the person providing or rendering and also the person receiving or procuring the franchise services or intellectual property services are, both, locally based in Pakistan, the liability to deposit the tax shall be on the person providing and rendering the said services and the value of the services shall be determined in accordance with the provision of clause (b) of sub-rule (2) of this rule.

(4) In case where the franchiser is a beverage company, whether foreign or local, and the franchisee is a resident person, the value of franchise services (i.e., franchise fee, royalty, technical fee, etc.) shall be the value as laid down in agreement between the service provider and the service recipient:

Provided that in cases where there is no formal agreement between the service provider and the service recipient or in case where the agreement between the service provider and the service recipient does not specify the amount of considerations like franchise fee, royalty, technical fee, etc., the value of the service shall be an amount equal to 10 *per cent* of the value of the beverage concentrate supplied by the franchiser to the franchisee or an amount equal to 10 *per cent* of the turnover of the franchisee, whichever is higher.

(5) For the food sector, in case of proper franchise or royalty agreement between the franchiser and franchisee, the assessable value for levy of tax shall be the gross amount of franchise fee or royalty remitted or paid or payable to the franchiser, as laid down in the agreement. In case there is no formal agreement or where the agreement does not



specify the amount of franchise fee or royalty, the assessable value shall be an amount equal to 10 *per cent* of the turnover of the franchise goods or services of the franchisee for the tax period for which the tax is payable.

(6) The rate of tax on franchise services (tariff heading 9823.0000) and intellectual property services (tariff heading 9838.0000) shall be the reduced rate of 10%, as prescribed in notification No. SRB-3-4/8/2013 dated the 1st July, 2013, as amended from time to time, subject to the limitations, conditions and restrictions prescribed therein:

Provided that where a resident service recipient (receiving or procuring the services directly from a service provider resident in a country other than Pakistan) or a resident service provider elects or opts to pay the tax at the statutory rate of 14 *per cent* on all such services of franchise or intellectual property right, he may do so by submitting his written election or option in Form "F", as appended to this rule, so as to reach the concerned Commissioner SRB within 21 days from the date of commencement of every financial year (i.e. by 21st July every year). However, the persons commencing their economic activity in relation to such franchise services or intellectual property services for this first time after the date of this notification (i.e. after the first day of July, 2015), may exercise their right of such election or option atleast 14 days before the commencement of such economic activity. The election or option, so exercised, shall be valid only for the financial year in which the election or option, as prescribed, is submitted with an additional option to submit the written election or option, financial year-wise, on or before the 21st day of each of the subsequent financial year.

(7) The amount of tax shall be payable by the 15th day of the month following the payment month laid down in the agreement between the service provider and the service recipient:

Provided that in case where no agreement exists between the service provider and the service recipient or in case where the agreement between the service provider and the service recipient does not require payment or remittance of any such consideration, the amount of tax involved shall be paid on quarterly basis by the 15th day of the month following quarters ending in the months of September, December, March and June.

FORM - "F"

Election/option of the person receiving or procuring (from a non-resident service provider based in a country outside Pakistan) and/or the person providing or rendering the franchise services (tariff heading 9823.0000) or intellectual property services (tariff heading 9838.0000) for payment of tax at 14% (instead of the

reduced rate of 10%) under the Special Procedure prescribed in rule 36 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 franchise services (tariff heading 9823.0000) and/or intellectual property services (tariff heading 9838.0000).

(2) I am fully competent and duly authorized by the said M/s. _____
_____ to sign and submit this
form of election or option on behalf of the said M/s.
_____ to be governed by the
provisions of the Proviso to rule 36(6) 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 the
Proviso to rule 36(6) of the Sindh Sales Tax on Services Rules, 2011, and
that the said M/s. _____
(NTN _____) shall pay Sindh sales tax at the statutory rate of
14% (instead of the reduced concessionary rate of 10%) during the
financial year 201__ - 1__.

Signature. _____

Date _____

Name. _____

CNIC No. _____



Tele. No. _____

Cell Phone No. _____

Witnesses:-

1. Signature _____

Date _____

Name _____

CNIC No. _____

Company/Firm/

Service Providers

Stamp _____";

2. Signature _____

Date _____

Name _____

CNIC No. _____

- (o) in rule 39, in sub-rule (3), for the figures "15%", the figures "14%" shall be substituted ;
- (p) in rule 40C, in sub-rule (1), for the figures "15%", the figures "14%" shall be substituted;
- (q) in rule 40D in sub-rule (4), -----
 - (i) for the figures "15%", occurring thrice, the figures "14%" shall be substituted; and
 - (ii) for the figures "1.35", the figures "1.26" shall be substituted;
- (r) in rule 41, -----
 - (i) in the rule heading, for the words "**and Commodity brokers**", the comma and words "**, commodity brokers or futures brokers**" shall be substituted;
 - (ii) in sub-rule (1), for the words "Stockbrokers and Commodity brokers", the words "stockbrokers, commodity brokers or futures brokers" shall be substituted;
 - (iii) in sub-rule (2), for the words "Stockbroker and Commodity broker", the word "stockbroker, commodity broker and futures broker" shall be substituted;
 - (iv) in sub-rule (3),-----
 - (a) after the words "commodity broker", the words "or a futures broker" shall be added;
 - (b) in clause (b), for the words "advisory or consultancy", the words "advisory services including securities adviser services or consultancy services including securities consultancy services and securities manager" shall be substituted;
 - (v) in sub-rule (4), for the words "Stockbroker or a Commodity broker", the words "stockbroker or a commodity broker or a futures broker" shall be substituted;
 - (vi) in sub-rule (5), for the words "Stockbroker or a Commodity broker", occurring thrice, the words "stockbroker or a commodity broker or a futures brokers" shall be substituted;

(vii) in sub-rules (6), for the word “Stock Brokers”, the words “stockbrokers, commodity brokers and futures brokers” shall be substituted;

(s) for rule 42B, the following shall be substituted, namely:-

“42B. Special procedure for payment of tax on construction services. -----(1)

This rule shall apply to the persons providing or rendering construction services (tariff heading 9824.0000).

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

(3) 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 the person providing or rendering construction services.

(4) 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 (3) of this rule. The invoice or 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 bill of charges shall be given to the person to whom the 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 or in the electronic data relating to such invoices or bill of charges.

(5) Every such person shall maintain account of all services provided or rendered by him and shall all 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 agreement between the service provider and service recipient.

(6) The rate of tax on construction services shall be the reduced rate of 6%, as prescribed in notification No. SRB-3-4/8/2013 dated the 1st July, 2013, as amended from time to time, subject to the limitations, conditions and restrictions prescribed therein:

Provided that where a service provider elects or opts to pay the tax at the statutory rate of 14 *per cent* on all such construction services, he may do so by submitting his written election or option in Form “C”, as appended to this rule, so as to reach the concerned Commissioner SRB within 21 days from the date of commencement of every financial year (i.e. by 21st July every year). However, the persons commencing their economic activity in relation to such construction services for this first time after the date of this notification (i.e. after the first day of July, 2015), may exercise their right of such election or option atleast 14 days before the commencement of such economic activity. The election or option, so exercised, shall be valid only for the financial year in which the election or option, as prescribed, is submitted with an

additional option to submit the written election or option, financial year-wise, on or before the 21st day of each of the subsequent financial year.

(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 15th 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 the tax.

FORM - "C"

Election/option of the person providing or rendering construction services (tariff heading 9824.0000) for payment of tax at 14% (instead of the reduced rate of 6%) under the Special Procedure prescribed in 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 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 on behalf of the said
M/s. _____ to be governed by the
provisions of the Proviso to rule 42B(6) 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 the Proviso to rule 42B(6) of the Sindh Sales Tax on Services Rules, 2011, and that the said M/s. _____ (NTN _____) shall pay Sindh sales tax at the statutory rate of 14% (instead of the reduced concessionary rate of 6%) during the financial year 201__ - 1__.

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. _____

(t) after rule 42B, substituted as aforesaid, the following shall be added, namely:-

“42BB. Special procedure for payment of tax on ready mix concrete services.

----- (1) This rule shall apply to the persons providing or rendering ready mix concrete services (tariff heading 9837.0000).

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

(3) Every such person shall issue a serially-numbered invoice or bill of charges or an electronically generated invoice or bill of charges in relation to the ready mix concrete service provided or rendered by him. The invoice or 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 bill of charges shall be given to the person to whom the 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 or in the electronic data relating to such invoices or bill of charges.

(4) Every such person shall maintain account of all services provided or rendered by him and shall 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 copies of the contract or agreement made, if any, between the service provider and service recipient or copies of the work orders issued, if any, by the service recipient.

(5) The rate of tax on ready mix concrete services shall be the reduced rate of 6%, as prescribed in notification No. SRB-3-4/8/2013 dated the 1st July, 2013, as amended from time to time, subject to the limitations, conditions and restrictions prescribed therein:-

Provided that where a service provider elects or opts to pay the tax at the statutory rate of 14 *per cent* on all such ready mix concrete services, he may do so by submitting his written election or option in Form "R", as appended to this rule, so as to reach the concerned Commissioner SRB within 21 days from the date of commencement of every financial year (i.e. by 21st July every year). However, the persons commencing their economic activity in relation to such ready mix concrete services for the first time after the date of this notification (i.e. after the first day of July, 2015), may exercise their right of such election or option atleast 14 days before the commencement of such economic activity. The election or option, so exercised, shall be valid only for the financial year in which the election or option, as prescribed, is submitted with an additional option to submit the written election or option, financial year-wise, on or before the 21st day of each of the subsequent financial year.

(6) The tax involved on the services provided or rendered by persons engaged in the economic activity of ready mix concrete services during a tax period shall be paid by the service provider, in the manner prescribed in Chapter-III of these rules, by the 15th 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 the tax.

FORM - "R"

Election/option of the person providing or rendering ready mix concrete services (tariff heading 9837.0000) for payment of tax at 14% (instead of the reduced rate of 6%) under the Special Procedure prescribed in rule 42BB 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 ready mix concrete services (tariff heading 9837.0000).

(2) I am fully competent and duly authorized by the said M/s. _____ to sign and submit this form of election or option on behalf of the said M/s. _____ to be governed by the provisions of the Proviso to rule 42BB(5) 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 the Proviso to rule 42BB(5) of the Sindh Sales Tax on Services Rules, 2011, and that the said M/s _____ (NTN _____) shall pay Sindh sales tax at the statutory rate of 14% (instead of the reduced concessionary rate of 6%) during the financial year 201__ - 1__.

Signature. _____

Date _____

Name. _____

CNIC No. _____

Tele. No. _____

Cell Phone No. _____

Company/Firm/

Witnesses:-

1. Signature _____



Date _____

Service Providers

Name _____

Stamp _____.”;

CNIC No. _____

2. Signature _____

Date _____

Name _____

CNIC No. _____

- (u) in rule 42E, in sub-rule (5), for the full-stop at the end, a colon shall be substituted and, thereafter, the following Proviso shall be added, namely:-

“Provided that in case where the tax invoice or the bill of charges is issued in view of the provisions of the Proviso to sub-rule (3) above, such invoice or bill of charges shall clearly, specifically and separately indicate the gross amount charged for the service, the amount of salary and allowances of the labour and manpower, sought to be reimbursed by the service recipient on actual basis and the net amount of charges on which the tax is required to be paid.”; and

- (v) in rule 42G, -----

- (i) in sub-rule (4), for the full-stop at the end, a colon shall be substituted and, thereafter, the following Proviso shall be added, namely:

“Provided that the service provider, if he so desires, may issue the tax invoice (transport bilty or consignment) showing the gross amount of charges, inclusive of the amount of tax calculated under the tax fraction formula.”; and

- (ii) after sub-rule (4), amended as aforesaid, the following shall be added, namely:-

“(4A) the rate of tax on the transportation or carriage good services (tariff heading 9836.0000) shall be the reduced rate of 6%, as prescribed in notification No. SRB-3-4/8/2013 dated the 1st July, 2013, as amended from time to time, subject to the limitations, conditions and restrictions prescribed therein:

Provided that where a service provider elects or opts to pay the tax at the statutory rate of 14 *per cent* on all such inter-city transportation or carriage services, he may do so by submitting his written election or option in Form “I”, as appended to this rule, so as to reach the concerned Commissioner SRB within 21 days from the date of commencement of every financial year (i.e. by 21st July every year). However, the persons commencing their economic activity in relation to such inter-city transportation or carriage services for this first time after the date of this notification (i.e. after the first day of July, 2015), may exercise their right of such election or option atleast 14 days before the commencement of such economic activity. The election or option, so exercised, shall be valid only for the

financial year in which the election or option, as prescribed, is submitted with an additional option to submit the written election or option, financial year-wise, on or before the 21st day of each of the subsequent financial year.

FORM - "I"

Election/option of the person providing or rendering the services of inter-city transportation or carriage goods by road or through conduit or pipeline services (tariff heading 9836.0000) for payment of tax at 14% (instead of the reduced rate of 6%) under the Special Procedure prescribed in rule 42G 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 inter-city transportation or carriage of goods by road or through conduit or pipeline services (tariff heading 9836.0000).

(2) I am fully competent and duly authorized by the said M/s. _____
_____ to sign and submit this form of election or option on behalf of the said M/s. _____ to be governed by the provisions of the Proviso to rule 42G(4A) 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 the Proviso to rule 42G(4A) of the Sindh Sales Tax on Services Rules,



2011, and that the said M/s. _____
(NTN _____) shall pay Sindh sales tax at the statutory rate of
14% (instead of the reduced concessionary rate of 6%) during the financial
year 201__ - 1__.

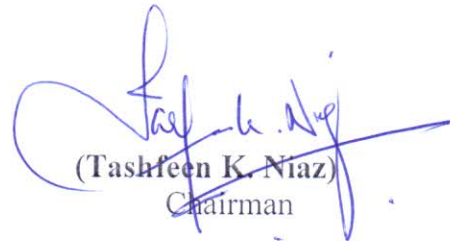
Signature. _____
Date _____
Name. _____
CNIC No. _____
Tele. No. _____
Cell Phone No. _____
Company/Firm/
Service Providers
Stamp _____;

Witnesses:-

1. Signature _____
Date _____
Name _____
CNIC No. _____

2. Signature _____
Date _____
Name _____
CNIC No. _____

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]