



GOVERNMENT OF SINDH
SINDH REVENUE BOARD

Karachi, the 1st July, 2015.

NOTIFICATION

(Sindh Sales Tax on Services)

SRB-3-4/3/2015. ----- 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 further amendments shall be made in its notification No.SRB-3-4/8/2013 dated 1st July, 2013, namely:-

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

- (a) in column (3), for the figures “5%”, wherever occurring, the figures “6%” 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:-

“

9805.5000	Travel agents	10%	Input tax credit/adjustment shall not be admissible.
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”;

- (c) for tariff heading “9806.3000” in column (1) and the entries relating thereto in columns (2), (3) and (4), the following shall be substituted, namely:-

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9806.3000	Renting of immovable property services	6%	Input tax credit/adjustment shall not be admissible.
9806.4000	Car or automobile dealers	10%	Input tax credit/adjustment shall not be admissible.

”;

- (d) after tariff heading “9810.0000, 9821.4000 and 9821.5000” in column (1) and the entries relating thereto in columns (2), (3) and (4), the following shall be added, namely:-

“ 98.12 and the sub-headings thereof	Telecomm- unication services	18%	The persons providing telecommunication service shall pass on the full benefit of the reduced rate of tax to the service recipient and shall neither invoice/bill nor collect any extra charge/amount or additional charge/amount or surcharge on the value of the services.”;
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- (e) after tariff heading “9819.9000” in column (1) and the entries relating thereto in columns (2), (3) and (4), the following shall be added, namely:-

“ 9819.9100	Auctioneers	10%	Input tax credit/adjustment shall not be admissible.”;
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- (f) after tariff heading “9822.3000” in column (1) and the entries relating thereto in columns (2), (3) and (4), the following shall be added, namely:-

“ 9822.4000	Dredging or desilting services	10%	Input tax credit/adjustment shall not be admissible.”;
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- (g) against tariff heading “9823.0000” in column (1), for the entries in column (4) relating thereto, the following shall be substituted, namely:-

“1. The benefits of this notification shall not be available to persons, 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, who elect or opt to pay the statutory rate of tax at 14 *per cent* under the Special Procedure prescribed by the Board and avail of the input tax credit/adjustment facility as prescribed in the Act and rules made thereunder.

2. Input tax credit/adjustment shall not be admissible.”;

(h) against tariff heading “9824.0000” in column (1), for the entries relating thereof in column (4), the following shall be substituted, namely:-

“1. The benefits of this notification shall not be available to persons, engaged in providing or rendering the construction services, who elect or opt to pay the statutory rate of tax at 14 *per cent* under the Special Procedure prescribed by the Board and avail of the input tax credit/adjustment facility as prescribed in the Act and rules made thereunder.

2. Input tax credit/adjustment shall not be admissible.”;

(i) against tariff heading “9832.0000” in column (1), for the figures “10%” in column (3), the figures “6%” shall be substituted; and

(j) against tariff heading 9836.0000 in column(1), for the entries in column (4) relating thereto, the following shall be substituted, namely:-

“1. The benefits of this notification shall not be available to persons, engaged in providing or rendering the services in relation to inter-city transportation or carriage of goods by road or through pipeline or conduit, who elect or opt to pay the statutory rate of tax at 14 *per cent* under the Special Procedure prescribed by the Board and avail of the input tax credit/adjustment facility as prescribed in the Act and rules made thereunder.

2. Input tax credit/adjustment shall not be admissible.”;

(k) after tariff heading “9836.0000” in column (1) and the entries relating thereto in columns (2), (3) and (4), the following shall be added, namely:-

9837.0000	Ready mix concrete services	6%	1. The benefits of this notification shall not be available to persons, engaged in providing or rendering the ready mix concrete services, who elect or opt to pay the statutory rate of tax at 14 <i>per cent</i> under the Special Procedure prescribed by the Board and avail of the input tax credit/adjustment facility as prescribed in the Act and rules made thereunder. 2. Input tax credit/adjustment shall not be admissible.
9838.0000	Intellectual property services	10%	1. The benefits of this notification shall not be available to persons, 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, who elect or opt to pay the statutory rate of tax at 14 <i>per cent</i> under the Special Procedure prescribed by the Board and avail of the input tax credit/adjustment facility as prescribed in the Act and rules made thereunder. 2. Input tax credit/adjustment shall not be admissible.

2. This notification shall take effect on the 1st day of July, 2015.


 (Tashfeen K. Niazi)
 Chairman

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