



GOVERNMENT OF SINDH
SINDH REVENUE BOARD

Karachi, the 1st July, 2019

NOTIFICATION
(Sindh Sales Tax on Services)

SRB-3-4/21/2019.----- 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 the 1st July, 2013, namely:-

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

- (a) after tariff heading “9806.4000” in column (1), and the entries relating thereto in columns (2), (3) and (4), the following shall be inserted, namely:-

“ 9806.6000	Renting of machinery, equipment, appliances and other tangible goods	5%	Input tax credit/adjustment shall not be admissible.”;
-------------	--	----	--

- (b) after tariff heading “9819.9100” in column (1), and the entries relating thereto in columns (2), (3) and (4), the following shall be inserted, namely:-

“ 9821.2000	Indoor sports and games center	10%	Input tax credit/adjustment shall not be admissible.”; and
-------------	--------------------------------	-----	--

- (c) after tariff heading “9838.0000” in column (1), and the entries relating thereto in columns (2), (3) and (4), the following shall be added, namely:-

ش.

“

9846.0000	Services provided or rendered by cab aggregator and the services provided or rendered by the owners or drivers of the motor vehicles using the cab aggregator services	5%	Input tax credit/adjustment shall not be admissible.
9848.0000	Training services	5%	Input tax credit/adjustment shall not be admissible.
9853.0000	Vehicle parking and valet services	5%	Input tax credit/adjustment shall not be admissible.
9855.0000	Insurance Agents	5%	Input tax credit/adjustment shall not be admissible.

”.


(Khair Mohammad Kalwar)
 Secretary

[File No. SRB/TP/01/2019]