



**GOVERNMENT OF SINDH  
SINDH REVENUE BOARD**

Karachi, the 1<sup>st</sup> August, 2017.

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

No.SRB-3-4/25/2017.-----In exercise of the powers conferred by section 72 of the Sindh Sales Tax on Services Act, 2011 (Sindh Act No. XII of 2011), read with sections 5, 6, 9, 13, 15B, 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 aforesaid Rules, in Form SST-03,

(a) in Row No. 1, -----

- (i) the words “excluding fixed assets” shall be omitted; and
- (ii) after the word “service”, the brackets and words “(Other than Capital Goods, Plants & Machinery and Fixed Assets)” shall be added;

(b) in Row No. 2, for the words and brackets “excluding fixed assets (includes value addition tax on commercial imports)”, the brackets and words “(Other than Capital Goods, Plants & Machinery and Fixed Assets)” shall be substituted;

(c) for the entries against Row No. 3, the following shall be substituted, namely:-

“

3	Monthly Creditable Input Tax on purchases or imports of Capital Goods, Plants & Machinery and Fixed Assets falling under PCT Chapters 84 and 85	<u>Annex-E</u>		
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”;

(d) for the entries against Row No. 14, the following shall be substituted, namely:-

“

14	Balance of the input tax credit still available in relation to purchases or imports of Capital Goods, Plants & Machinery and Fixed Assets, as per Annex-E			
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”;

- (e) the entries against Row No. 16 shall be omitted;
- (f) in Annex-A, in the “**Note**”, after SI. No. 6) at the end, the following new SI. No. 7) shall be added, namely:-
- “7) The domestic purchases of Capital Goods, Plants & Machinery and Fixed Assets should be entered in Annex-E and not in Annex-A”;
- (g) in Annex-B in the “**Note**”, after SI. No. 1) at the end, the following new SI. No. 2) shall be added, namely:-
- “2) The imports of capital goods, plants & machinery and fixed assets should be entered in Annex-E and not in Annex-B”;
- (h) in Annex-C, in the “**Note**”, -----
- (i) in SI. No. 1), -----
- (aa) the word “an” shall be omitted;
- (ab) for the words “all the invoices”, the words “all such invoices” shall be substituted; and
- (ac) after the figures “9999998-1”, the full-stop and words “  
Moreover, the invoice numbers (and not the total number of invoices issued during a tax period) should be shown in the sub-column “Number” under the column “Document/Invoice.”;”;
- (ii) after SI. No. 4) at the end, the following new SI. No. 5) shall be added, namely, -----
- “5) In the Summary Table, “Sales made to End Consumers” means such of the sales where the service recipient will use the service for final consumption and shall not claim input tax credit. “Sales made to Intermediary” means sales made to the persons/service recipients who shall use the service in further supply of goods or for use in further provision of services and are likely to claim input tax credits.”; and
- (i) after Annex-D at the end, the following new Annex-E shall be added, namely:-



CAPITAL GOODS, MACHINERY & FIXED ASSETS

Annex-E

SNTN

99999999-9

Name of Taxpayer xxxxxxxxxxxx

Tax Period

MM-YYYY

Sr.	Particulars of Supplier			District of Supplier / Importer	Document			Purchase Type	Rate	Value of Purchases	Sales Tax Involved	Non-Creditable Input	Adjustable Sales Tax Involved	Input Tax Crd. Allowed (Current Month)	Installement No	Input Tax Already Claimed In Previous Months	Accumulated Input Tax Credit Claimed	Balance Input Tax Credit Carried Forward
	NTN	CNIC	Supplier/Importer Name		Type	GD/Invoice No.	GD / Invoice Date											
1																		
2																		
3																		
4																		
5																		
6																		
7																		
8																		
9																		
10																		
11																		
12																		
13																		
14																		
15																		
Total																		

Note: This Annex-E is for acquisition, purchase or import of such capital goods, plants & machinery and fixed assets as are classified under Chapters 84 and 85 of the PCT.

[File No. SRB /TP/01/2017]

  
 (KHALID MAHMOOD)  
 Chairman