



**GOVERNMENT OF SINDH  
SINDH REVENUE BOARD**

Karachi dated 2<sup>nd</sup> April, 2012

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

No.SRB-3-4/3/2012. ----- 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 9, 13 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, -----

1. In rule 2, for clause vii, the following shall be substituted, namely:-

“vii. **“Courier Services”** means the services provided or rendered by any person engaged in the transportation of time-sensitive documents, goods or articles, utilizing the services of a person, directly or indirectly, to carry or deliver such documents, goods or articles.”;

2. for rule 23, the following shall be substituted, namely:-

**“23. Debit and Credit Notes.**—(1) Where a registered person has issued an invoice for a taxable service, and such service or part thereof is cancelled, or where, for any valid reason, the value of service or the amount of sales tax mentioned in the invoice needs to be revised, the service provider and service recipient shall be entitled to make corresponding adjustments against output tax or input tax, respectively, in the manner provided under this rule.

(2) In case of cancellation of service, or any part thereof, the service recipient shall issue a Debit Note (in duplicate) in respect of such service or part thereof, indicating the extent or quantity being cancelled, as well as the following particulars, namely:--

- (a) Name and registration number of the service recipient;
- (b) name and registration number of the provider;
- (c) number and date of the original sales tax invoice;
- (d) the value and sales tax involved for the cancelled service;
- (e) the reason of issuance of the Debit Note; and
- (f) name, signature and seal of the authorized person issuing the debit note.

(3) The original copy of the debit note shall be sent to the service provider who had issued the invoice and the duplicate copy shall be retained for record.

(4) On receipt of the debit note as aforesaid, the service provider shall issue a credit note, in duplicate, providing the same particulars as are specified in sub-rule (2). He shall send the original to the recipient and keep the duplicate copy for record.

(5) Where for any valid reason the value of service or the amount of sales tax mentioned in the invoice issued has increased, the provider shall issue a Debit Note (in duplicate), containing the following particulars, namely:-

- (a) name and registration number of the service provider;
- (b) name and registration number of the service recipient;
- (c) number and date of the original sales tax invoice;
- (d) the original value and sales tax as in original invoice;
- (e) the revised value and sales tax;
- (f) the difference of value and sales tax;
- (g) the reason for revision of value; and
- (h) name, signature and seal of the authorized person issuing the debit note.

(6) The service recipient shall issue corresponding credit note, in duplicate, with the same particulars as in the corresponding debit note, to complete the record relating to the transaction and for verification.

(7) Where, for any valid reason, the value of supply or the amount of sales tax mentioned in the invoice issued has decreased, the service provider shall issue a Credit Note (in duplicate), with the same particulars as specified in sub-rule (5). The original copy of such credit note shall be sent to the service recipient and the duplicate shall be retained for record. The service recipient shall issue a Debit Note with reference to the Credit Note issued by the service provider as an

acknowledgment of the receipt of the same mentioning therein the same details as appear in the corresponding Credit Note.

(8) The service recipient shall not be entitled to claim input tax in respect of the service which is cancelled. In case of partial cancellation of service, the service recipient shall not be entitled to claim input tax proportionate to the value of service, so cancelled.

(9) Where the service recipient has already claimed input tax in respect of such service, he shall increase or reduce the amount of input tax by the corresponding amount as mentioned in the debit note or credit note, as the case may be, in the return for the tax period in which the respective note was issued.

(10) where the service provider has already accounted for the output tax in the sales tax return for the service against which the debit note was issued subsequently, he may increase or reduce the amount of output tax by the corresponding amount as mentioned in the debit note, in the tax return for the period in which the respective note was issued.

(11) The adjustments as hereinbefore noted which lead to reduction in output tax or increase in input tax can only be made if the corresponding Debit Note or Credit Note is issued within one hundred and eighty days of the relevant supply:

Provided that the Commissioner may, at the request of the supplier, in specific cases, by giving reasons in writing, extend the period of one hundred and eighty days by a further sixty days.”;

3. in rule 32, in sub-rule(6),-----

(a) after the word “statement”, the commas and words “, in addition to the prescribed return,” shall be added;

(b) for the figure, “15<sup>th</sup>”, the figures “24<sup>th</sup>” shall be substituted; and

(c) for the words and full stop “prescribed manner.”, the word and colon “following format:” shall be substituted and thereafter the following format shall be added, namely:-

“GOVERNMENT OF SINDH  
**Sindh Revenue Board**

**MONTHLY STATEMENT FOR SERVICES RENDERED  
 BY SHIPPING AGENTS**

- (i) Name of shipping Agent .....
- (ii) Sindh Sales Tax Registration No./SNTN.....
- (iii) Customs Shipping Agent License No.....
- (iv) Month (Tax period) to which the Statement relates.....
- (v) CPR Number(s) ..... Amount(s) .....

S. No.	Vessel's Name	IGM/ EGM/ VIR No. & date	Port of Arrival/ Departure	Value of services (including commission, fee, etc.)	Amount/ Expenses paid/ payable to Stevedores		Amount of other reimbursable expenses/ charges admissible for deduction	Taxable Value {5-(6+7)}	Amount of SST payable on the amount in Column (8)	No. of BLs & HBLs issued	Amount of SST payable in relation to Column (10)	Total SST payable (9+11)
					Name & SNTN of Stevedore	Amount						
					(6A)	(6B)						
1	2	3	4	5	6		7	8	9	10	11	12

Signature \_\_\_\_\_  
 Name \_\_\_\_\_  
 Designation \_\_\_\_\_  
 Official Seal \_\_\_\_\_”;

4. in rule 35, in sub-rule (4), for the Form, the following shall be substituted, namely:-

**“FORM**  
**MONTHLY STATEMENT FOR TELECOM SERVICES**  
 PROVIDED OR RENDERED BY M/S. \_\_\_\_\_  
 SNTN \_\_\_\_\_  
 FOR THE TAX PERIOD \_\_\_\_\_  
 Part-I

**Break-up of Services Provided in Sindh**

S. No.	Description	Value	Sindh Sales Tax
1	Fixed line telephone service		
2	Wireless telephone		
3	Pre-paid Cellular telephone (cards sold/easy load/top-up etc.)		
4	Post-paid Cellular telephone (for the previous tax period)		
5	Wireless Local Loop telephone		
6	Video telephone		
7	Payphone card services		
8	Bandwidth services		
9	Telegraph		
10	Telex		
11	Telefax		
12	Data Communication Network services (DCNS)		
13	Value added data services		
14	Other taxable telecom services		
15	Other taxable services		
16	Exempt / Non-taxable services		
	(a) Exempt Internet Services		
	(b) Exempt services used by software houses		
	(c) Exempt services used by data and internet service providers		
	(d) Exempt charges received from LDI license holders		
	(e) other exempt services		

	(f) Non-taxable services, if any		
	<b>Total Exempt / Non-taxable services</b>		
17	Gross Sindh Sales Tax Payable		
18	Input tax adjustable, related to Sindh sales tax (see rule 22)		
19	Net Sindh Sales Tax Payable		
20	Add: Sindh sales tax withheld by Telecom Co.		
21	Total Sindh sales tax payable		
Amount of Sindh Sales Tax deposited:			
CPR # _____ Date _____			
NBP Branch _____ Code _____			

Part-II

**Region-wise break-up of Output tax**

S. No.	Region / Province	Output Tax (Rs.)
1	Sindh	
2	Balochistan	
3	Punjab	
4	Khyber Pakhtunkhwa	
5	Islamabad Capital Territory	
TOTAL		

”;

5. for rule 38, the following shall be substituted, namely:-

**“38. Service provided or rendered by Stevedores.** -- (1)“Stevedore” includes a person engaged in handling and loading or unloading of cargo, including containers, pallets and bulk cargo, from ships , vessels, steamers and country crafts in any manner and also includes a person who hires long shore, dock or harbour workers to load or unload ships, vessels, steamers and country crafts. A person providing or rendering any services related to or ancillary to the handling of or otherwise dealing with such or other cargo at port or in any area or terminal at the port in any manner or style shall be included in the terminology “stevedores” for the purposes of levy of sales tax on the stevedoring services provided or rendered by such person.

(2) A stevedore shall get itself e-registered/e-enrolled in the manner prescribed under section 24 of the Act read with rules 3, 4, 5 and 6.

(3) A stevedore shall issue a serially-numbered tax invoice in respect of all its services provided or rendered. The tax invoice shall bear the particulars prescribed under sub-rule (1) of rule 29.

(4) A stevedore shall deposit the amount of sales tax involved by the 15<sup>th</sup> day of a month following the tax period to which it relates, and shall also submit a return by the 18<sup>th</sup> day of that following month, in the manner prescribed in chapter-III of these Rules.

(5) The stevedores shall also submit, in addition to the prescribed tax return, a monthly statement in respect of the services provided or rendered by it in the following format by the 18<sup>th</sup> day of a month following the tax period to which it relates:

**GOVERNMENT OF SINDH**  
**Sindh Revenue Board**

**MONTHLY STATEMENT FOR SERVICES RENDERED  
BY STEVEDORES**

- (i) Name of the Stevedore.....
- (ii) Sindh Sales Tax Registration No./SNTN.....
- (iii) KPT license No./PQA’s Cargo Handling Contractor approval No. / Other Port Operator or Terminal Operators license / approval No. ....
- (iii) Month (Tax period) to which the Statement relates.....
- (iv) CPR Number (s) ..... Amount(s) .....

S. No.	Vessel’s Name	Shipping Line / Company’s Name	IGM/ EGM/ VIR No. & date	Port of Arrival / Departure	Name(s) & SNTN of the Shipping Agent/ NVOCC/Slot Carrier/ Charterer/ Consolidator, etc.	Amount/ Value received/ receivable by the Stevedore	Amount of SST payable in relation to Column (7)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

6. in rule 40, in sub-rule (1),\_\_

(a) in clause (iii), after the words “port area”, the words “and terminal area” shall be inserted; and

(b) in clause (v), after the words “port area”, the words “and terminal area” shall be inserted;

7. after rule 40B, the following new rule shall be inserted, namely,-----

**“40C. Ship Management Services.** - (1) Ship management services falling in tariff heading 9805.2100 of the Second Schedule to the Act shall pay tax at 16%.

(2) Ship management services include the services of:

- (a) Supervision or negotiation for the maintenance, survey and repair of ship;
- (b) Engagement or providing of crew;
- (c) Receiving the hire and freight charges on behalf of the owner.
- (d) Negotiating contracts for bunker fuel and lubricating oils;
- (e) Arranging or negotiating arrangements for loading and unloading;
- (f) Payment on behalf of the owners of expenses incurred in providing services or in relation to management of the ship;
- (g) Entry of the ship on protection or indemnity association;
- (h) Providing or negotiating for victualling or storing of ship;
- (i) Dealing with insurance, salvage or other claims;
- (j) Arranging of insurance in relation to ship; and
- (k) Any other ship management service

(3) The person providing or rendering ship management services shall get himself e-registered with SRB and shall issue serially numbered tax invoices as prescribed in the sub-rule (1) of rule 29.

(4) The person providing or rendering ship management services shall e-deposit the amount of Sindh Sales Tax in the prescribed manner by the 15<sup>th</sup> day of the month following the tax period to which it relates and shall also e-file the prescribed tax return (SST-03) by the 18<sup>th</sup> day of that following month.

(5) The person providing or rendering ship management services shall submit a quarterly statement in the form set out below, by the 24<sup>th</sup> day of the month following the quarter to which it relates:-



GOVERNMENT OF SINDH  
Sindh Revenue Board

**QUARTERLY STATEMENT FOR SERVICES RENDERED BY  
SHIP MANAGEMENT SERVICE PROVIDERS**

- (i) Name of the service provider .....
- (ii) Sindh Sales Tax Registration No./SNTN.....
- (iii) Period to which the Statement relates: from ..... to .....

S. No.	Service Description	Value of Service (Rs.)			
		Month 1	Month 2	Month 3	Total
1.	Supervision or negotiation for the maintenance, survey and repair of ship;				
2.	Engagement or providing of crew;				
3.	Receiving the hiring and freight charges on behalf of the owner.				
4.	Negotiating contracts for bunker fuel and lubricating oils;				
5.	Arranging or negotiating arrangements for loading and unloading;				
6.	Payment on behalf of the owners of expenses incurred in providing services or in relation to management of the ship;				
7.	Entry of the ship on protection or indemnity association;				
8.	Providing or negotiating for victualling or storing of ship;				
9.	Dealing with insurance, salvage or other claims;				
10.	Arranging of insurance in relation to ship; and				
11.	Other ship management service				

12.	Gross Total				
13.	Value of admissible / creditable inputs				
14.	Net Total Value				
15.	CPR Number(s)				
16.	Amount(s) of tax paid				

”;

and

- In Form SST-01, for the word “Category” appearing against serial number 4, the words “Taxpayer Type” shall be substituted.

**(MUMTAZ AHMED)**  
**Member (Legal & Coord.)**