



GOVERNMENT OF SINDH
SINDH REVENUE BOARD
Karachi, the 3rd March , 2023

NOTIFICATION
(Sindh Sales Tax on Services)

SRB-3-4/7/2023 .----- In exercise of the powers conferred by section 10 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 exempt from the whole of the sales tax payable on the taxable services, specified in the Table of this notification, as are received or procured by the projects approved by the Sindh Public Private Partnership Policy Board, subject to the following conditions and restrictions:-

- (a) the services are received and procured from such service providers as are registered with the Board in terms of sections 24, 24A or 24B of the Act:

Provided that the benefits of the notification shall not apply in case of persons (service providers) not registered on the date of provision of services in terms of the Proviso to clause (71) of section 2 of the Act;

- (b) the service provider shall issue the prescribed tax invoice in terms of sub-rule (1) of rule 29 of the Sindh Sales Tax on Services Rules, 2011 (hereinafter called "the 2011-Rules") showing "Exempt" in the column "Rate of Sindh sales tax" and "NIL" in the column "Amount of Sindh sales tax" and also quoting the number & date of this exemption notification on such invoices;
- (c) the service provider shall e-file his tax return (SST-03) showing corresponding entries in Annex-C of the tax return in relation to such services;
- (d) while e-filing his tax return, the service provider shall ensure compliance of the provisions of the Act, including the provisions of section 15A thereof and also of rules 22 and 22A of the 2011-Rules;
- (e) Independent Auditors, as authorized by the respective PPP Node of the Agency responsible for the implementation of the PPP Project, shall, as the authorized

person of the service recipient, issue a "CERTIFICATE" in the following Form, which shall be given to the service provider with a copy to the Director General, Public Private Partnership Unit, Finance Department, Government of Sindh, Karachi and to the Commissioner (Audit), Sindh Revenue Board; and

- (f) the aforesaid CERTIFICATE shall constitute a prescribed record in terms of clause (f) of sub-section (1) of section 26 of the Act, both for the service provider and the service recipient.

"CERTIFICATE

No. _____

Dated _____

Certified that M/s _____ holding Sindh Sales Tax Registration (SNTN): S _____ have provided services to the _____, vide their tax invoice No. _____
(name of the PPP project in Sindh)
dated _____ for Rs. _____ (Rupees _____) exclusive of Sindh sales tax and that the payment for this value shall be made from the funds of the Public Private Partnership Project.

Also certified that _____, is duly approved by the
(name of the PPP project in Sindh)
PPP Policy Board and that it has received the said services, under the aforesaid invoice, for exclusive use in the said project and that the provision of the sales tax exempt services under the aforesaid tax invoice No. _____ dated _____ of M/s _____ is duly covered by Sindh Revenue Board notification No. SRB-3-4/7/2023 dated 3rd March, 2023.

Signature (with date): _____

Name: _____

Designation: _____


(name of the PPP Project in Sindh)

Official Stamp: _____."

TABLE

S. No.	Tariff heading	Description of Services
1	9809.0000	Service provided or rendered by persons engaged in contractual execution of work or furnishing supplies
2	9814.2000	Contractor of building (including water supply, gas supply and sanitary works), electrical and mechanical works (including air conditioning), multi-disciplinary works (including turn-key projects) and similar other works
3	9815.4000	Management consultants
4	9815.5000	Technical, scientific and engineering consultants
5	9815.9000	Other consultants including tax consultants, human resources and personnel development consultants
6	9819.5000	Surveyors
7	9819.9400	Technical testing and analysis service
8	9824.0000	Construction services
9	9839.0000	Erection, commissioning and installation services
10	9840.0000	Technical inspection and certification services, including quality control certification services and ISO certifications
11	9841.0000	Valuation services, including competency and eligibility testing services
12	9848.0000	Training services

2. In this notification, the abbreviation "PPP" means "Public Private Partnership" as envisaged in the Sindh Public-Private Partnership Act, 2010 (Sindh Act No. V of 2010) and the words related to the said abbreviation "PPP" shall be construed accordingly.
3. This notification shall not entitle any person, whether a service provider or a service recipient, to any refund or adjustment of tax.
4. This notification is valid for a period upto the 30th June, 2025.


(Mona Mehfooz)
Secretary