



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

SRB-3-4/12/2017.----- 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, 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, -----

- (a) in rule 22, in sub-rule (1), in the Proviso, for the word “four”, the word “six” shall be substituted;
- (b) in rule 22A, clause (ii) shall be omitted;
- (c) in rule 33, in sub-rule (1), after the word “buildings”, the comma and word “, walls” shall be inserted;
- (d) in rule 34, in sub-rule (1), in clause (e), after words “displayed on”, words “buildings, walls,” shall be inserted;
- (e) in rule 42, in sub-rule (1), after clause (d), the following new clauses shall be added:-

“(e) The tax involved on the services provided or rendered by hotels, motels, guest houses, restaurants and caterers during a tax period shall be paid by the service provider in the manner prescribed in Chapter-III of these rules by the 15<sup>th</sup> day of the month following the tax period to which it relates.

(f) The person providing or rendering the services of hotels, motels, guest houses, restaurants and caterers shall file his tax return in the manner prescribed in Chapter-III of these rules within 3 days from the due date prescribed for payment of tax. In Annex-“C” of such tax return (in Form SST-03), in the sub-column “Number” under the column “Documents/Invoices”, the service provider shall

indicate each and every serial number of the document and invoice issued during the tax period.”;

- (f) in rule 42BBB, in sub-rule (3), for the figure “8%”, the figure “3%”, shall be substituted;
- (g) in rule 42C, in sub-rule (6), after the full-stop at the end, the words “In Annex-“C” of such tax return (in Form SST-03), in the sub-column “Number” under the column “Document/Invoice”, the service provider shall indicate each and every serial number of the document and invoice issued during the tax period.” shall be added;
- (h) in rule 42E, in sub-rule (3), for the colon, a full-stop shall be substituted and, thereafter, the Proviso shall be omitted;
- (i) in rule 60, after the word “notice”, the comma and words “, show cause notice” shall be added; and
- (j) in Form “SST-03”, in “Annex-A”, after the last column “ST Withheld as WH Agent”, 2 new columns “Non-creditable input, if any” and, thereafter, “Reasons for non-creditable input (quote section or rule)” shall be added.

2. This notification shall take effect on and from 1<sup>st</sup> day of July, 2017.

  
(KHALID MAHMOOD)  
Chairman

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