



No.SRB.COM.II(6)/CON/CAP/2012/ 370
GOVERNMENT OF SINDH
SINDH REVENUE BOARD
6th Floor Shaheen Complex
M.R. Kayani Road,

Karachi, dated the 5th August, 2013

CIRCULAR NO.05/2013
(Sindh Sales Tax on Services)

In exercise of the powers conferred by section 81 of the Sindh Sales Tax on the Services Act, 2011 (Sindh Act No.XII of 2011), the Sindh Revenue Board is pleased to extend the time limit, as prescribed under sub-rule (2) of rule 42-B of the Sindh Sales Tax on Services Rules, 2011, for submission of written election or option by the persons providing or rendering Construction Services (tariff heading 9824.0000) in the Form appended to the said rule, for a period upto 20th August, 2013, subject to the following conditions:-

- (i) The option/election, so submitted in the prescribed Form, shall be construed to be operative from the 1st day of July, 2013; and
- (ii) The persons submitting the option/election in the prescribed Form shall:-
 - (a) get themselves e-registered/e-enrolled with SRB (if they are not already registered/enrolled) on or before the 20th August, 2013;
 - (b) e-deposit the liability of Sindh sales tax for the tax period July, 2013, on or before the 23rd August, 2013; and
 - (c) e-file their tax return (Form SST-03) for the tax period July, 2013, on or before the 27th August, 2013.


(S. Mushtaq Kazimi)
Member (Tax Policy)