



GOVERNMENT OF SINDH
SINDH REVENUE BOARD
Karachi, the 6th February, 2018

NOTIFICATION

(Sindh Sales Tax on Services)

No. SRB-3-4/3/2018.-----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 of Sindh, is pleased to exempt Sindh sales tax on such of the services as are specified in the Table of notification No. SRB-3-4/9/2017 dated the 2nd June, 2017, and are received or procured by the respective project implementation agency in relation to the development projects located in the province of Sindh and funded, partially or fully, through the Federal PSDP of the Government of the Pakistan, which will either complete during the financial year 2017-2018 or will continue as “on going” project in the subsequent Federal PSDPs of the Government of Pakistan.

2. The benefits of the exemption, under this notification, shall be available subject to the following limitations and conditions:-

- (a) the service provider is duly registered with the Board in terms of section 24 or 24A of the Sindh Sales Tax on Services Act, 2011, and holds SRB registration number;
- (b) the service provider issues tax invoice, as prescribed in sub-rule (1) of rule 29 of the Sindh Sales Tax on Services Rules, 2011, indicating the description and tariff heading of the service in row number (iv) thereof and also quoting “0% under notification No. SRB-3-4/3/2018 dated the 6th February, 2018” in row number (vi) thereof;

- (c) the service provider e-files his tax returns (SST-03) in the prescribed manner, showing the details of the taxable services and also of the exempt services, as per this notification, in Annex-“C” thereof;
- (d) the service provider complies with the provisions of section 15A of the Sindh Sales Tax on Services Act, 2011, of sub rules (2) and (3) of rule 22 and of rule 22A of the Sindh Sales Tax on services Rules, 2011. However, Annex-“C” of return (SST-03) shall be duly filed by the service provider, *inter alia*, showing withholding of Sindh sales tax (SST), where applicable; and
- (e) while making payment to the service provider for the value of the services received or procured with the benefits of the exemption under this notification, the head of concerned project implementation agency and the concerned Secretary of the Administrative Department of the Government of Sindh shall issue to the service provider a certificate in the form given below. This certificate shall be treated as a record prescribed under clauses (b) and (c) of sub section - (1) of section 26 of the Act.



“CERTIFICATE

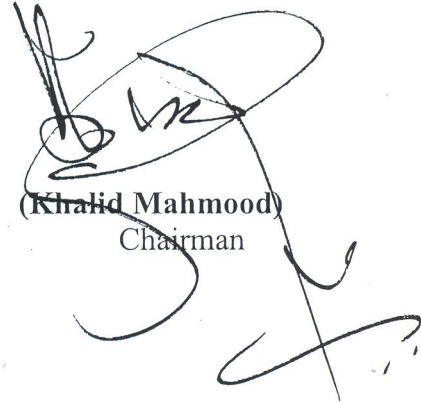
Certified that M/s _____, holding SNTN _____, have provided exempt services described as _____ of tariff heading _____ valued at Rs. _____ (Rupees _____) against their tax invoice No. _____ dated _____ which have been duly received and used by this project implementation agency in relation to the development scheme/project located in the province of Sindh and that the said project is funded, partly or fully, through Federal PSDP allocated by the Government of Pakistan.

Also certified that the said development project shall either complete during the financial year 2017-2018 or will continue as an “ongoing” in the subsequent Federal PSDPs of Government of Pakistan.

Certified further that services covered by this certificate are in accordance with Sindh Revenue Board notification No. SRB-3-4/3/2018 dated 6th February-2018 and also fulfills the limitations and conditions prescribed there in.

Signature _____
Full Name _____
Designation _____
Name of the Department/Project _____
Implementing Agency _____
Date _____
Official Seal _____”.

3. This notification shall not entitle any person, whether a service provider or a service recipient, to any refund or adjustment or tax deduction or tax credit or carry forward of Sindh sales tax paid by the person or recovered by the Board.


(Khalid Mahmood)
Chairman

[File No. SRB/TP/48/2016]