



NOTIFICATION (Sindh Sales Tax on Services)

No. SRB-3-4/8/2020.-----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, 54A 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,-----

(a) in the preamble, after the figures “26”, the comma, figures and alphabet “, 54A” shall be inserted;

(b) after rule 13, the following new rule 13A shall be inserted, namely.-----

“13A. Time and manner of submission of Annex-C of the return.--(1) A registered person, before filing his return, shall enter the data of the Domestic Sales Invoices, issued by him during the tax period, in the prescribed Annex-C of the said return and shall submit the said Annex-C electronically on SRB web-portal by the 10th day of the month prescribed for filing of the return for that tax period.

(2) As soon as the registered person submits such partially or fully complete data in Annex-C in terms of sub-rule (1), it shall be available for entry in the Domestic Purchase Invoices (Annex-A of return) of the registered recipients of the taxable services for preparation and submission of their returns:

Provided that the availability of data in relation to supply of goods (in Annex-C of the goods supplier) shall be available on the web-portal of SRB when the FBR-return (in Form STR-

7) is duly submitted on FBR portal with respective invoice details:

Provided further that the data of non-creditable inputs (relating to exempt and non-taxed supplies and services) and the data relating to other inadmissible inputs (e.g. the services provided or rendered in the jurisdiction outside Sindh Province and taxed there) shall be manually calculated and entered by the registered person in Annex-A of the return:

Provided further that in case the registered person submits an incomplete Annex-C by the 10th day of the month as due, he shall submit the complete Annex-C with his return on the due date prescribed for filing of the return for that period.”;

(c) in rule 35,-----

(i) in sub-rule (2),-----

(a) for the figures “15th”, wherever occurring, the figures “21st” shall be substituted;

(b) in clause (a), after the word “following”, the word “second” shall be inserted; and

(c) in clause (bbb), in sub-clause (ii), after the word “following”, the word “second” shall be inserted; and

(ii) in sub-rule (4), for the figures “18th”, the figures “24th” shall be substituted;

(d) in rule 40, in sub-rule (1),-----

(a) after the words “All services”, the commas and words “, including the following services, as are” shall be inserted; and

(b) the comma and word “, namely” shall be omitted; and

(e) in rule 42C,-----

(i) after sub-rule (3), the following new sub-rule shall be inserted, namely,-----

“(3A) The tax rate on the services provided or rendered by Beauty Parlours, Beauty Clinics, Slimming Clinics, Body



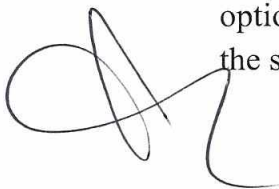
Massage Centres, Pedicure Centres *etc.*, shall be the reduced rate of 10% as prescribed under notification No. SRB-3-4/8/2013 dated 1st July, 2013, subject to the limitations, conditions and restrictions prescribed therein:

Provided that where a service provider elects or opts to pay the further reduced rate of 5% on such of the services as are classified under tariff headings 9810.0000, 9821.4000 and 9821.5000 of the Second Schedule to the Act, he may do so by electronically submitting his written election or option in Form "B", as appended to this rule, so as to reach SRB web portal within 21 days from the commencement of every financial year (i.e. by the 21st day of July every year):

Provided further that the persons already registered on or before the 20th February, 2020, may elect or opt for the further reduced rate of 5% on their services described against tariff headings 9810.1000, 9821.4000 and 9821.5000 by electronically submitting the Form "B" on SRB web portal by 24th February, 2020, and, in such a case, their option or election shall be effective from the 15th day of February, 2020, or from a date 3 days after the date of their electronic submission of Form "B", whichever is later, subject to the condition that their Point of Sales (POS) machine issuing electronic invoices is successfully linked with the SRB system before the aforementioned effective date to the satisfaction of the Board.

Provided further that the persons commencing their economic activity in relation to such of the services as are described against tariff headings 9810.1000, 9821.4000 and 9821.5000 for the first time after the first day of March, 2020, may submit such election or option electronically on SRB web portal atleast 14 days before the commencement of such economic activity.

(3B) The election or option, so exercised under the proviso to sub-rule (3A), shall be valid only for the financial year in which the election or option, as prescribed, is submitted with an additional option to submit the written election or option, financial year-wise, on or before the 21st day of each of the subsequent financial year".;



- (ii) in sub-rule (4), for the full stop at the end, a colon shall be substituted and, thereafter, the following Proviso shall be added, namely:-

“Provided that a person not issuing serially-numbered electronically-generated invoices or bill of charges or issuing manually prepared invoices or bill of charges shall be excluded from the purview of the Provisos of sub-rules (3A) and (3B) of this rule.”;

- (iii) after sub-rule (6), the following shall be added, namely:-

FORM – “B”

Election/option of the person providing or rendering services as are classified under tariff headings 9810.0000, 9821.4000 and 9821.5000 of the Second Schedule to the Act, for payment of tax at the further reduced rate of 5% (instead of the effective reduced rate of 10%) under the Special Procedure prescribed in rule 42C of the Sindh Sales Tax on Services Rules, 2011

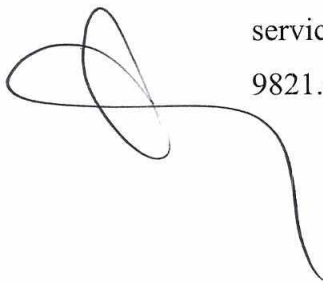
I, _____ S/o _____,
(full name) (Father's name)
holder of CNIC No. _____ and SNTN _____
do hereby declare that:-

(1) I am the _____ in M/s.
(designation)

(business name)

(SNTN _____) having its office/head office/
registered office at _____
(full address)

which is engaged in the economic activity/provision of services as classified under tariff heading 9810.1000, 9821.4000 and 9821.5000.



(2) I am fully competent and duly authorized by the said M/s. _____ to sign and submit this form of election or option on behalf of the said M/s. _____ to be governed by the provisions of the Provisos to rule 42C(3A) of the Sindh Sales Tax on Services Rules, 2011.

(3) I do hereby declare and affirm that the said M/s. _____ (SNTN _____) elect and opt to be governed by the provisions of the Provisos to rule 42C(3A) of the Sindh Sales Tax on Services Rules, 2011, and that the said M/s. _____ (SNTN _____) shall pay Sindh sales tax at the further reduced rate of 5% (instead of the effective reduced rate of 10%) during the financial year 202__ - 2__.

(4) I also declare that M/s _____ (SNTN: S _____) shall issue all its bills or invoices or receipts electronically duly linked with the SRB systems and that no bill, invoice or receipt shall be issued manually.

Signature. _____

Date _____

Name. _____

CNIC No. _____

Tele. No. _____

Cell Phone No. _____

Company/Firm/Service provider's Name _____

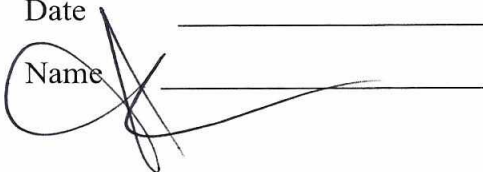
Stamp _____".

Witnesses:-

1. Signature _____

Date _____

Name _____



CNIC No. _____

2. Signature _____

Date _____

Name _____

CNIC No. _____

(f) After rule 42C, amended as above, the following new rule, shall be added, namely:-

“42CC. Services provided or rendered by Healthcare centres, gyms or physical fitness centres, etc.—(1) Services provided or rendered by such healthcare centres, gyms or physical fitness centres, *etc.*, as are levied to tax under tariff heading 9821.1000 of the Second Schedule to the Act, shall be collected and paid by the service provider in accordance with this rule.

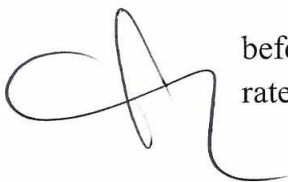
(2) Every such healthcare centre, gym or physical fitness centre, *etc.*, shall register itself under section 24 of the Act, read with the provisions of Chapter-II of these rules.

(3) The value of taxable services for the purpose of levy of sales tax shall be the gross amount charged for the services provided or rendered.

(4) The tax rate on the services provided or rendered by the healthcare centre, gym or physical fitness centre, *etc.*, shall be the standard rate of 13%:

Provided that where a service provider elects or opts to pay the reduced rate of 5% on such of the services as are classified under tariff heading 9821.1000 of the Second Schedule to the Act, he may do so by electronically submitting his written election or option in Form “G”, as appended to this rule, so as to reach SRB web portal within 21 days from the commencement of every financial year (i.e. by the 21st day of July every year):

Provided further that the persons already registered on or before the 20th February, 2020, may elect or opt for the reduced rate of 5% on their services described against tariff heading

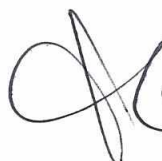


9821.1000 by electronically submitting the Form "G" on SRB web portal by 24th February, 2020, and, in such a case, their option or election shall be effective from the 15th day of February, 2020, or from a date 3 days after the date of their electronic submission of Form "G", whichever is later, subject to the condition that their Point of Sales (POS) machine issuing electronic invoices is successfully linked with the SRB system before the afore-mentioned effective date to the satisfaction of the Board.

Provided further that the persons commencing their economic activity in relation to such of the services as are described against tariff heading 9821.1000 for the first time after the first day of March 2020, may submit such election or option electronically on SRB web-portal atleast 14 days before the commencement of such economic activity.

(5) The election or option, so exercised under sub-rule (4), shall be valid only for the financial year in which the election or option, as exercised, is submitted with an additional option to submit the written election or option, financial year-wise, on or before the 21st day of each of the subsequent financial year.

(6) Every such healthcare centre, gym or physical fitness centre, *etc.*, shall issue invoices or bills of charges for each transaction from a duly bound book of serially-numbered invoices or bill of charges or electronically-generated invoices or bill of charges which shall contain the particulars as specified in sub-rule (1) of rule 29 of these rules. A copy of such invoice or the bill shall be given to the person to whom such services are provided or rendered and one copy thereof shall be retained by the healthcare centre, gym or physical fitness centre, *etc.*, in the bound book of invoices or bill of charges. Not more than one book of invoices or bill of charges or electronic data and evidence shall be used at one time provided that where the healthcare centre, gym or physical fitness centre, *etc.*, has one or more branches, separate books of invoices or bill of charges may be used for each such branch also indicating the location or address of such branch:

 Provided that a person not issuing serially-numbered electronically-generated invoices or bill of charges or issuing

manually prepared invoices or bill of charges shall be excluded from the purview of the Provisos of sub-rules (4) and (5) of this rule.

(7) Every such healthcare centre, gym or physical fitness centre shall maintain account of all services provided or rendered by him and shall also maintain the record prescribed in section 26 of the Act and sub-rule (2A) of rule 29 of these rules.

(8) The tax involved on the services provided or rendered by the healthcare centre, gym or physical fitness centre, *etc.*, during a tax period shall be deposited by such healthcare centre, gym or physical fitness centre, *etc.*, in the manner prescribed in Chapter-III of these rules by the 15th day of the month following the tax period to which it relates. The healthcare centre, gym or physical fitness centre, *etc.*, shall file its 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 “Document/Invoice”, the service provider shall indicate each and every serial number of the document and invoice issued during the tax period.

FORM – “G”

Election/option of the person providing or rendering services as are classified under tariff heading 9821.1000 of the Second Schedule to the Act, for payment of tax at the reduced rate of 5% (instead of the standard rate of 13%) under the Special Procedure prescribed in rule 42CC of the Sindh Sales Tax on Services Rules, 2011

I, _____ S/o _____,
(full name) (Father's name)
holder of CNIC No. _____ and SNTN _____
do hereby declare that:-

(2) I am the _____ in M/s.
(designation)

(business name)

(SNTN _____) having its office/head office/
registered office at _____
(full address)

which is engaged in the economic activity/provision of
services as classified under tariff heading 9821.1000.

(2) I am fully competent and duly authorized by the said
M/s. _____ to sign and
submit this form of election or option on behalf of the said
M/s. _____ to be
governed by the provisions of the Provisos to rule 42CC(4)
of the Sindh Sales Tax on Services Rules, 2011.

(5) I do hereby declare and affirm that the said M/s.

_____ (SNTN
_____) elect and opt to be governed by the
provisions of the Provisos to rule 42CC(4) of the Sindh
Sales Tax on Services Rules, 2011, and that the said M/s.
_____ (SNTN
_____) shall pay Sindh sales tax at the reduced rate
of 5% (instead of the standard rate of 13%) during the
financial year 202__ - 2__.

(6) I also declare that M/s _____ (SNTN:
S _____) shall issue all its bills or invoices or receipts
electronically duly linked with the SRB systems and that no
bill, invoice or receipt shall be issued manually.

Signature. _____

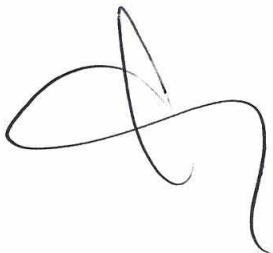
Date _____

Name. _____

CNIC No. _____

Tele. No. _____

Cell Phone No. _____



Company/Firm/Service provider's
name _____

Stamp _____." and;

Witnesses:-

1. Signature _____

Date _____

Name _____

CNIC No. _____

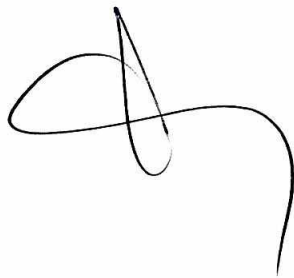
3. Signature _____

Date _____

Name _____

CNIC No. _____

(g) for the Sindh Sales Tax on Service Return in Form SST-03 and the Annex-A, B, C, D and E thereof, the followings shall be substituted, namely:-

A handwritten signature in black ink, consisting of a large loop followed by a horizontal stroke and a long, curved tail.



SNTN S XXXXXXX-X	Name XXXXXXXXXXXX	Tax Period XXXXXXXX	Normal	Amended	Submission Date
-	XXXXXXXXXX	XXXXXXXXXXXX			SRB-Karachi
CNIC in case of individual	CO YAOP/IND	Service Category			Tax Office
	XXXXXXXXXXXX			XXXXXX	
Principal Service				XXXXXX	Service Code

Sales Tax CREDITS			
Description		Value	ST Amount
1 Domestic Purchases for Providing/Rendering of Service (Other than Capital Goods, Plants & Machinery and Fixed Assets)	Annex-A		
2 Imports (Other than Capital Goods, Plants & Machinery and Fixed Assets)	Annex-B		
3 Monthly Creditable Input Tax on Purchase or Import of Capital Goods, Plants & Machinery and Fixed Assets falling under PCT Chapters 84 and 85	Annex-E		
4 (-) Non-creditable inputs (relating to exempt, reduced rate supplies and non-taxable supplies/rendering of services relating to services provided in the other Jurisdiction and taxed there)			
5 Input Tax for the month = [(1 + 2 + 3) - 4]			
6 Credit carried forward from previous tax period(s) (determined by the Department where applicable)			
7 Sales Tax withheld by the buyer as withholding agent			
7 a Clause (b) and (c) of section 15A(1) of the Sindh Sales Tax on Services Act, 2011 and disallowance of reduction in output tax in respect of Withholding of Sales Tax / Credit Notes.			
7 b Allowance of input tax credit and reduction of output tax out of previous return column 7c			
7 c Balance of earlier disallowed input tax credit and disallowed reduction of output tax through column of 7(a).			
8 Accumulated Credit = (5 + 6 + 7 - 7a + 7b)			

Sales Tax DEBITS			
9 a Services provided/rendered (at standard statutory rate)	Annex-C		
9 b Services provided / rendered (at reduce rate)	Annex-C		
10 Services Exported	Annex-D		
11 Output Tax for the month = (9a + 9b)			

PAYMENTS			
12 Input for the month (admissible under the Rules) = [3+6+[admissible inputs of 1 & 2]-4 - 7a + 7b]			
13 Available Balance (Cr or Dr) = [11 - (7 + 12)]			
14 Balance of the input tax credit still available in relation to purchases or imports of Capital Goods, Plants & Machinery and Fixed Assets, as per Annex-E			
14 a Sales Tax withheld by the return filer as withholding agent			
15 Sales Tax Payable = [if 13 > 0 then 13 + (14a + 9b) otherwise 14a + 9b]			
16 Omitted			
17 Credit to be carried forward = [if 13 < 0 then - (13) otherwise zero]			
18 End-of-Year Refund Claim = [if Tax Month = "JUN" and 17 > 0 then 17 otherwise zero]			
19 Net Credit carried forward = [if Tax Month = "JUN" then zero otherwise 17]			
20 Fine/Penalty/Additional Tax/ Default Surcharge [a + b + c]			
21 a) Additional Tax / Default Surcharge / Others (e.g Section 16, etc)			
22 b) Arrears			
23 c) Penalty/Fine			
24 Total amount to be paid = (15 + 20)			
25 Tax paid on normal/previous return (applicable in case of amended return)			
26 Balance Tax Payable/ (Refundable) = (24 - 25)			
27 Select bank account for receipt of refund			

Declaration

I, _____, holder of CNIC No. _____

In my capacity as authorized person do solemnly declare that to the best of my knowledge and belief the information given in this return is/ are correct and complete in all respects in accordance with the provisions of applicable law.

Date : _____ Submitted electronically by using User-Id, Password and PIN as electronic signature

Paid Amounts	
CPR No.	Amount
Total Amount Paid (in figures)	

Payable Amounts	
Head of Account	Amount
B-02384 - Sales Tax on Services	
B-02384 - Additional Tax/Surcharge/Others	
B-02384 - Arrears	
B-02384 - Penalty/Fine	
Total Amount Payable	

Total amount paid in words: XXXXXX Hundred XXXXX Thousand XXXXX Hundred XXXX Rupees And No Paises Only



SNTN: SXXXXXX-X Name: XXXXXXXXXXXX Tax Period: XXXXXX

Sr.	Particulars of Supplier			Document				Purchase Type	Rate	Value of Purchases excluding Sales	Sales Tax Involved	Non-Crd. Input	Reason For Non-Crd. Inputs	ST Withheld as WH Agent
	NTN	CNIC	Name	District of Supplier	Type	Number	Date							
														0
Total (Net after incorporating the Debit / Credit Notes and reducing the purchases made from un-registered persons, if any)														

Notes: Reason For Non-Credited Inputs

Reason No.	Reason Description
1	Reduce Rate Disallowed.
2	Upto 13% Credit Allowed.
3	Unregistered Credit Disallowed.
4	Upto 19.5% Credit Allowed.

Type	Value	Sales Tax	ST Withheld
Taxable			
Exempt			
Zero Rate			
Credit Note Claimed			
Non-Creditable Input (Less)			
Gross Total			

Typ => Type of Document PI = Purchase Invoice, CN = Credit Note, DN= Debit Note

- Note: 1) All Purchases shall be recorded by providing either CNIC or NTN
 2) Credit of Inputs will only be allowed where purchases are made from Sales Tax Registered Person
 3) Sales Tax Withheld is also made part of this annexure, therefore Registered Persons are not required to file ST Withholding Statement separately
 4) If an invoice contains items pertaining to multiple rates or multiple types/HS-Codes, then multiple rows with same Invoice Type, No. & Date should be written by the taxpayer in this Annexure by providing Sale Type, Rate, Value, Sales Tax and Tax Withheld separately
 5) If an invoice contains items pertaining to Goods and Services both, then two separate rows should be used giving details separately where possible as explained in (4) above otherwise if mixture of Goods and Services can not be determined then use the Type as Mixed.
 6) Rate wise Summary is computed automatically by the System, therefore it is not required to be entered by the taxpayer
 7) The domestic purchases of Capital goods, plants & machinery and fixed assets should be entered in Annex-E and not in Annex-A



SNTN : SXXXXXX-X	Name : XXXXXXXXXX	Tax Period: XXXXXX
------------------	-------------------	--------------------

Sr.	Particulars of GD Imports (Found in Customs Data)				Type	ST Rate	Sales Taxable Value of Imports	Sales Tax Paid at Import Stage	Value Addition Tax on Commercial Imports	FED paid at import Stage	Non-Crd. Input
	Collectorate	GD Type	GD Number	GD Date							

Summary

Type	Sales Taxable Value	Sales Tax at Import Stage	Value Addition Tax	FED Paid at Import Stage
Taxable (Non-Commercial Excluding Fixed Assets)				
Commercial				
Exempt				
Zero Rated				
Fixed Assets				
Non Creditable Inputs				
Gross Total				

Notes: 1) Summary is automatically computed by the system, therefore the taxpayer is not required to prepare it
2) The imports of capital goods, plants & machinery and fixed assets should be entered in Annex-E and not in Annex-B



SNTN: SXXXXXX-X Name: XXXXXXXXXXXXX Tax Period: XXXX

Sr.	Particulars of Buyer				Document				Sale Type	Rate	Value of Sales excluding Tax	Sales Tax Involved	STWithheld at source
	NTN	CNIC	Name	District of Buyer	Buyer Type	Type	Number	Date					
1													
Total (Net after incorporating Credit/Debit Notes if any)													

Type	Value	Sales Tax	ST Withheld
Goods Sold to End Consumers			
Goods Sold to Intermediary			
Services Provided to End Consumers			
Services Provided to Intermediary			
Debit Note Claimed			
Gross Total			

- Buyer Type : End Consumer, Intermediary (intermediary is the registered buyer who may take input credit)
- Document Type : SI=Sale Invoice, DN = Debit Note, CN = Credit Note
- HS-Code : 8-Digits HS-Code as per Pakistan Customs' Tariff
- Sale Type : Goods or Services

Typ => Type of Document SI = Sales Invoice, CN = Credit Note, DN= Debit Note

Notes:

- All Sales shall be recorded by providing any one of the CNIC or NTN of the buyer irrespective of whether sold to a registered person or un-registered person. However, where invoices are issued to un-registered end-consumers, all such invoices may be grouped by Sale Type and Tax Rate and declared in one line with NTN as 9999999-1. Moreover, the invoice numbers (and not the total number of invoices issued during a tax period) should be shown in the sub-column "Number" under the Column "Document / Invoice".
- If an invoice contains items pertaining to multiple rates or multiple types/HS-Codes, then multiple rows with same Invoice Type, No. & Date should be written by the taxpayer in this Annexure by providing Sale Type, Rate, Value, Sales Tax and Tax Withheld separately
- If an invoice contains items pertaining to Goods and Services both, then two separate rows should be used for giving the details separately
- Rate wise Summary is computed automatically by the System, therefore it is not required to be entered by the Registered Person
- In the Summary Table, "Sales made to End Consumers" means such of sales where the service recipient will use the service for final consumption and shall not claim input tax credit. "Sales made to Intermediary" means the persons/service-recipients who shall use the services for use in further supply of goods or for use in further provision of services and are likely to claim input tax credits



Government of Sindh
Annex-D (Exports Details)

Status: XXXXXX

SNTN: SXXXXXXXX-X	Name: XXXXXXXXXXXXX	Tax Period: XXX,XXXX
-------------------	---------------------	----------------------

Sr.	Particulars of GD Exports (Machine Number)				Value of exports in Pak Rupees	Value of Goods/Services Actually Shipped	Value of Short Shipment	Goods/Services Admissible for Refund	MATE Receipt No., where applicable	Mate Receipt Date
	Collectorate	GD Type	GD Number	GD Date						
1	KEXP	CR	xxx	XX/XX/XXXX	XXXX	0	0	0	XXXX	n0
Total					XXXXX					



Annex-E Summary of Capital Goods, Machinery and Fixed Assets (Local and Import Purchases)

Status: XXXXXX

SNTN: SXXXXXX-X Name: XXXXXXXXXXXXXXXX Tax Period: XXXXXX


Sr.	Particulars of Supplier			Document			Purchase Type	Rate	Value of Purchases excluding Sales	Sales Tax Involved	Non-Crd. Input	Adj ST Involved	Inst. #	Input Tax Crd. Allowed (Current Month)	Non Crd Input Tax Crd Allowed (Current Month)	Input Tax Already Claimed in Prev Months	Acc Input Tax Crd Claimed	Bal Input Tax Crd Carr Fwd	Non Crd Input Tax Already Claimed	Acc Non Crd Input Tax Crd Claimed	Bal Non Crd Input Tax Crd Carr Fwd	
	NTH	CHC	Name	Type	NO.	Date																
1																						
Total																						

DEBIT AND CREDIT NOTES (DCN)

Annex-F

Sr	Particular of supplier/buyer				Debit/Credit Note				Original Invoice							Revised Invoice				Difference Adjustable (Original - Revised)				
	SNTN	CHC	Name	Type	Number	Date	Type	Reason	Type	Number	Date	Sale/ Purchase Type	Qty	Value excluding sales tax	Amount of SST	ST withheld	Qty	Value excluding Sales Tax	Sales Tax	ST with held	Qty	Value excluding Sales Tax	Sales Tax	ST with held
1	2a	2b	2c	2d	3a	3b	3c	3d	4a	4b	4c	4d	4e	4f	4g	4h	5a	5b	5c	5d	6a	6b	6c	6d
1																								
2																								
3																								
4																								
5																								
6																								
7																								
8																								
9																								
10																								
11																								
12																								
13																								
14																								
15																								
																	Adjustable purchases from registered persons							
																	Purchases from un-registered persons							
																	Adjustable sales to registered persons							
																	Adjustable sales to registered persons							

2. This notification shall take effect on and from the 6th day of February, 2020.


(Maqsood Jahangir)
Member (Operations)

[File No. SRB/TP/03/2020]