



**GOVERNMENT OF SINDH
SINDH REVENUE BOARD**

Karachi. Dated: 07th June, 2013

NOTIFICATION
(Sindh Sales Tax on Services)

SRB-3-4/4/2013. ----- 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, in rule 22A, in clause (ia), -----

- (i) in sub-clause (d), after the semi-colon, the word “and” shall be omitted;
- (ii) in sub-clause (e), for the full stop at the end, a semi-colon shall be substituted; and
- (iii) after sub-clause (e), so amended, the following new sub-clauses shall be added, namely:-

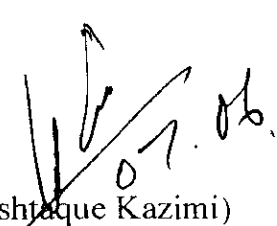
“(f) building materials including cement, bricks, mild steel products, paints, varnishes, distempers, glass products, etc., excluding those directly used in the economic activity of registered persons, paying sales tax at a rate not less than 16 per cent;

- (g) office equipments and machines (excluding electronic fiscal cash registers), furnitures, structures, fixtures and furnishings excluding those directly used in the

economic activity of registered persons paying sales tax at a rate not less than 16 per cent;

- (h) electrical and gas appliances, pipes, fittings, etc., excluding those directly used in the economic activity of registered person paying sales tax at a rate not less than 16 per cent;
- (i) wires, cables, ordinary electric fittings, sanitary fittings and electric bulbs and tubes excluding those directly used in the economic activity of the registered persons paying sales tax at a rate not less than 16 per cent; and
- (j) crockery, cutlery, utensils, kitchen appliances and equipments, etc., excluding those directly used in the economic activity of registered persons paying sales tax at a rate not less than 16 per cent.”.

[File No. SRB-3-4/MTP/5/2013]


(S. Mushtaque Kazimi)
Member (Tax Policy)