



**GOVERNMENT OF SINDH
SINDH REVENUE BOARD**

Karachi, the 08th May, 2019

NOTIFICATION
(Sindh Sales Tax on Services)

SRB-3-4/5/2019. ----- In exercise of the powers conferred by section 10 of the Sindh Sales Tax on Services Act, 2011 (Sindh Act No. XII of 2011), Sindh Revenue Board, with the approval of the Government of Sindh, is pleased to exempt the insurance services (other than its related re-insurance services), classified in the tariff heading specified in column (2) and described in column (3) of the Table below, from the whole of the sales tax payable thereon, as are provided or rendered during the period specified in column (4) of the said Table, subject to the condition that the amount of sales tax already charged, received or collected, if any, by the service provider shall be deposited by such service provider in Sindh Government's head of account "B-02384" in the prescribed manner and in accordance with the provisions of section 16 of the Act:-

S. No.	Tariff Heading	Description of insurance services	Period during which exempted
(1)	(2)	(3)	(4)
1	9813.1500	Life Insurance	from 01 st July, 2018 to 30 th June, 2019
2	9813.1600	Health Insurance	from 01 st July, 2016 to 30 th June, 2019

2. This notification shall not entitle any person, whether a service provider or a service recipient, to any refund or adjustment of tax.
3. This notification, if not rescinded earlier, shall stand rescinded at 2359 hours of the 30th day of June, 2019.


(Khair Muhammad Kalwar)
Secretary, SRB