



**GOVERNMENT OF SINDH
SINDH REVENUE BOARD**

Karachi, the 9th June, 2023

NOTIFICATION
(Sindh Sales Tax on Services)

SRB-3-4/28/2023.----- 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, is pleased to exempt the whole of the sales tax payable on such taxable services as are specified in Table below, which are directly received or procured by the Health Department, Sindh and are also funded by way of the grant provided by the Japan International Cooperation Agency (JICA) in relation to the Project for the Extension of Maternal and Child Health Care facilities in Sindh under the Grant Agreement No. 2160070 dated August 31, 2021 signed between the JICA and the Islamic Republic of Pakistan, subject to the following limitations and conditions:-

- (a) the services are received and procured from such service providers as are registered with the Board in terms of sections 24, 24A or 24B of the Act and are active taxpayers in terms of the provisions of section 2(1A) of the Act:

Provided that the benefits of the notification shall not apply in case of persons (service providers) not actually registered on or before the date of provision of services in terms of the Proviso to clause (71) of section 2 of the Act;

- (b) the service provider shall issue the prescribed tax invoice in terms of sub-rule (1) of rule 29 of the Sindh Sales Tax on Services Rules, 2011 (hereinafter called "the 2011-Rules") showing "Exempt" in the column "Rate of Sindh sales tax" and "NIL" in the column "Amount of Sindh sales tax" and also quoting the number & date of this exemption notification on such invoices;
- (c) the service provider shall e-file his tax return (in Form SST-03) showing corresponding entries in Annex-C of the tax return in relation to such services;

- (d) while e-filing his tax return, the service provider shall ensure compliance of the provisions of the Act, including the provisions of section 15A thereof and also of rules 22 and 22A of the 2011-Rules;
- (e) the service recipient i.e. Secretary, Health Department Sindh or an officer of the Health Department, Sindh in BS-19 or above, as authorized by the Health Secretary, Sindh issues a "CERTIFICATE" in the following Form, which shall be given to the services provider, with a copy sent to the Commissioner (Audit) of Sindh Revenue Board:

"CERTIFICATE"

No. _____

Dated _____

Certified that M/s _____ holding Sindh Sales Tax Registration (SNTN): S _____ have provided services to the Health Department Sindh, vide their tax invoice No. _____ dated _____ for Rs. _____ (Rupees _____) exclusive of Sindh sales tax and that the payment for this value shall be made by the Health Department, Sindh, out of the funds of the grant provided by the JICA under the Grant Agreement No. 2160070 dated 31 August, 2021.

Also certified that Health Department, Sindh, has received the said services, under the aforesaid invoice, for exclusive use in the Health Department, Sindh's Project funded by JICA under the aforesaid Agreement dated 31 August, 2021 and that the provision of the sales tax exempt services under the aforesaid tax invoice No. _____ dated _____ of M/s _____ is duly covered by Sindh Revenue Board notification No. SRB-3-4/28/2023 dated 9th June, 2023.

Signature (with date): _____

Name: _____

Designation: _____

Date: _____

Official Stamp: _____ ."; and

(f) the aforesaid CERTIFICATE shall constitute a prescribed record in terms of clause (f) of sub-section (1) of section 26 of the Act, both for the service provider and the service recipient.

TABLE

S. No.	Tariff heading	Description of Services
1	9809.0000	Services provided or rendered by persons engaged in contractual execution of work or furnishing supplies
2	9814.2000	Contractors of building (including water supply, gas supply and sanitary works), roads and bridges, electrical and mechanical works (including air conditioning), horticultural works, multi-discipline works (including turn-key projects) and similar other works
3	9815.4000	Management consultants
4	9815.5000	Technical, scientific and engineering consultants
5	9824.0000	Construction services
6	9839.0000	Erection, commissioning and installation services


(Mona Mehfooz)
Secretary

[File No. SRB/TP/06/2023]