



SINDH REVENUE BOARD
GOVERNMENT OF SINDH
Karachi, the 10th August, 2022

NOTIFICATION

SINDH SALES TAX SPECIAL PROCEDURE (ONLINE INTEGRATION OF BUSINESS) RULES, 2022

No. SRB-3-4/32/2022.----- In exercise of the powers conferred by the provisions of sub-section (1) of section 72 of the Sindh Sales Tax on Services Act, 2011 (Sindh Act No. XII of 2011), read with sub-section (1) of section 13, sub-sections (3) and (4) of section 26 and section 54A thereof and also read with section 16 of Sindh Revenue Board Act, 2010 (Sindh Act No. XI of 2010), the Sindh Revenue Board is pleased to direct that the following amendments shall be made in its rules, namely the Sindh Sales Tax Special Procedure (Online Integration of Business) Rules, 2022:-

In the aforesaid rules, -----

- a) In rule 3, for the full stop at the end, a colon shall be substituted, and thereafter the following proviso shall be added, namely:-
- “Provided that aforesaid requirement of integration shall not be applicable to the registered persons who are providing services, wholly or partly, through an online market place and are not covered by any other entry in the said Schedule.”;
- b) In rule 5, after the word “Schedule”, the words, “by the due date and the same shall be reported in the sales tax return separately in the row provided for the purpose” shall be added;
- c) In sub clause (iv) of clause (e) of sub rule 1 of rule 6, and sub rule (1) of rule 11 for the words “My Tax”, the phrase “eSRB”, shall be substituted;
- d) In rule 11, after the letters “SMS”, the word and figures “number 9697” shall be inserted;
- e) After rule 13, the following new rule shall be added, namely:-

“14. Automated /generation of Annexure-C: -- The Annexure-C of Sindh Sales Tax return to be filed by the registered person providing the services specified in the Schedule shall be generated by the computerized system on the day following last day of the tax period and the sales data transmitted by the SDC shall be automatically accommodated therein. The registered person shall make additional entries for the services provided during the tax period as are not included in the autogenerated Annex-C.”; and

f) in the Schedule;

- (i) against S. No. 2, in the third column, for the words “International restaurant”, the words “the restaurants” shall be substituted; and
- (ii) after entries against S. No. 5, the following new entries shall be added against serial no. 6, namely:-----

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6		Services provided or rendered by the restaurant whose turnover during the immediately preceding twelve tax periods exceeded rupees ten million.
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(MONA MEHFOOZ)
SECRETARY