



NO.SRB/I.T/06/2015/93464
GOVERNMENT OF SINDH
SINDH REVENUE BOARD

6th Floor Shaheen Complex,
M.R kiyani Road, Karachi
Date: 13-August-2015

CIRCULAR

(Sindh Sales Tax on Services)

We are receiving complaints from our valued taxpayers regarding the reduced rates for Sindh Sales Tax on services have not yet been updated on the PRAL system. All our all taxpayers are informed that PRAL has already amended the form SST-04 and SSTW-04 (Relating to e-deposit of Sindh Sales Tax) for the current year 2015-16. However, PRAL is in the process of hosting new SST-03 and SSTW-03. It is expected be completed soon. In the meantime, the taxpayers may follow the following steps for submitting the returns SST-03 and SSTW-03 for the current year 2015-16.

Steps

The screenshot shows the Sindh Revenue Board Taxpayer Facilitation Portal. The header includes the logo and the text 'Sindh Revenue Board Taxpayer Facilitation Portal'. Below the header is a navigation menu with links: Home, Administration, Registration, Declaration, Requests, e-Payments, e-Folder, and Logout. The main content area displays the 'Sales Tax on Services Return' form. The form includes a 'Tax Period' dropdown menu set to 'Jul, 15' (annotated with '1'), a 'Sales Tax on Services Return' link (annotated with '2'), and a 'REGISTRY' section with fields for SNTN (S8000007-0), Name (PRAL GHFGHFG), CNIC in case of Individual, COY/AOP/IND (COMPANY), Service Category (ADVERTISEMENT ON T.V), and Principal Service (ADVERTISEMENT ON T.V).

1. Select Tax Period
2. Click on "Sales Tax on Services Return"

		Value	Sales Tax Amount
SALES TAX CREDITS	1. Domestic Purchases excluding fixed assets for Providing/Rendering of Service	Annex-A	0
	2. Imports excluding fixed assets (includes value addition tax on commercial imports)	Annex-B	0
	3. Capital / Fixed Assets (Domestic Purchases & Imports)		0
	4. (-) Non-creditable inputs (relating to exempt, non-taxed supplies/rendering of services and relating to services Provided in the other Jurisdiction and taxed there)		0
	5. Input Tax for the month = [(1 + 2 + 3) - 4]		0
	6. Credit carried forward from previous tax period(s) (determined by the Department where applicable)		0
	7. Sales Tax withheld by the buyer as withholding agent	1 Annex-C	30
	8. Accumulated credit = [(5 + 6+7)]		30
SALES TAX DEBITS	9. Services provided/rendered	Annex-C	2,000 280
	10. Services Exported	Annex-D	0
	11. Output Tax for the month = (9)		280

1. Click on “Annex-C” for further process.

Government of Sindh
Sindh Revenue Board
Sales Tax on Services Return

SNTN: 8000007-8 Name: REAL SHOPS Tax Period: Jul 2015 Normal: Assesed: Submission Date: N/A

CNIC in case of Individual: COMPANY EDY/AOP/IND: COMPANY Service Category: ADVERTISEMENT ON T.V. District: SBB-Karachi

Principal Service: ADVERTISEMENT ON T.V.

Annex-C (Domestic Sales Invoices)

Buyer Type: Immediate NTN: CNIC: Doc. Type: SSTRH Dec. No.:
 Inc. Date: HS Code: Sale Type: Services Rate: 15%
 District of Buyer: BAOIN
 Sales Value: Sales Tax Involved: Extra Amount: GST Withheld:

Add Cancel Clear **Attach File** Print Back To Return Grid List All

Sl.	Particulars of Buyer			District of Buyer	Buyer Type	Document			HS Code	Sale Type
	NTN	CNIC	Name			Type	Number	Date		
1	4050019-5		ZARUL ENTERPRISES	KARACHI	End Consumer	Sale Invoice	1	11/07/2015		Services
2	9090097-8		TAXPAYERS WITHOUT PROPER NTN	KARACHI	End Consumer	Sale Invoice	1	11/07/2015		Services

1. Press “Attach File” button

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SNTN: 8000007-8 Name: REAL SHOPS Tax Period: Jul 2015 Normal: Assesed: Submission Date: N/A

CNIC in case of Individual: COMPANY EDY/AOP/IND: COMPANY Service Category: ADVERTISEMENT ON T.V. District: SBB-Karachi

Principal Service: ADVERTISEMENT ON T.V.

Status: Preparing
 Tax Office: SBB-Karachi Service Code: 30001000

Download Sample File

Back To Return Back To Annex-C

1. Click on “Download Sample File”, An Excel file will be downloaded on you PC.

Sr	NTN	CNIC	Name of Buyer	District of Buyer	Buyer Type	Document Type	Document Number	Document Date	HS Code	Sale Type	Rate	Value of Sales Excluding Sales Tax	Sales Tax Involved	ST Withheld at Source
1	1234567-9	81101-7967260-9	test	BADH	End_Consumer	SI	1239	15-07-2015	123	Services	15.00	1,000	140	0
2	1234567-9	81101-7967260-9	test	BADH	End_Consumer	SI	2368	17-07-2015	123	Services	15.00	100	14	0
3	1234567-9	81101-7967260-9	test	BADH	End_Consumer	SI	4597	19-07-2015	123	Services	15.00	200	28	0

Please follow the required changes in Excel Sheet as per new Revised Rates of SST.

1. Select Rate "15"
2. Enter Sales Value.
3. Calculate 14% of Sales Tax Involved manually.

1. Import Excel File as per normal process.

Note: If you face any issues in e-filing SST returns (SST-03 and SSTW-03) for the year of 2015-16, please contact:-

1. **Mr. Javed Akhtar** (Manager Call Centre)
 - a. UAN: 021-111-778-000
 - b. 021-99217800 Ext: 171
2. **Mr. Talat Hussain** (Deputy Commissioner-IT)
 - a. 021-99217800 Ext: 132.