



**GOVERNMENT OF SINDH
SINDH REVENUE BOARD**

Karachi, the 15th August, 2023

NOTIFICATION
(Sindh Sales Tax on Services)

No. SRB-3-4/43/2023.----- In exercise of the powers conferred by sub-section (1) of 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 on the taxable services, specified in Table of this notification, as are provided or rendered to Water and Power Development Authority (WAPDA) for use in the construction and completion of Greater Bulk Water Supply Scheme of the K-IV Project (Phase-I) being executed by WAPDA, subject to the following conditions and restrictions:-

- (a) the service provider is duly registered with the Board in terms of section 24 or 24A of the Sindh Sales Tax on Services Act, 2011, and he holds SRB registration number and is an active taxpayer in terms of section 2(1A) thereof ;
- (b) the service provider issues tax invoice, as prescribed in sub-rule (1) of rule 29 of the Sindh Sales Tax on Services Rules, 2011, indicating the service recipient as "Project Director, K-IV Project, WAPDA, Karachi" and 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 e-files his tax return (SST-03) in the prescribed manner showing the details of exempt services provided in terms of this notification in Annex-C of the said return;
- (d) the service provider invariably complies with the provisions of section 15A of the Sindh Sales Tax on Services Act, 2011, the provisions of sub-rules (2) and (3) of rule 22 and of rule 22A of the Sindh Sales Tax on Services Rules, 2011; and

- (e) while making payment to the service provider for the value of the services received or procured with the benefits of the exemption under this notification, the service recipient i.e. WAPDA and/or its Project Director of K-IV Project, shall invariably issue a CERTIFICATE (in duplicates) to the service provider in the Form given below and shall forward the second copy to the Commissioner (Audit), Sindh Revenue Board. This Certificate shall be treated as a record prescribed under clauses (b) and (c) of sub-section (1) of section 26 of the Act:

“CERTIFICATE

No. _____

Dated _____

Certified that M/s _____ holding Sindh Sales Tax Registration (SNTN): S _____ are active taxpayer in terms of section 2(1A) of the Sindh Sales Tax on Services Act, 2011 and have provided exempt services (described as _____ of tariff heading No. _____) to M/s Water and Power Development Authority (WAPDA), for the construction and completion of The Greater Bulk Water Supply Project (K-IV), Phase-I 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 WAPDA, the executing agency of the project.

Also certified that the providing of the sales tax exempt services under the aforesaid tax invoice No. _____ dated _____ of M/s _____ are duly covered by Sindh Revenue Board notification No. SRB-3-4/43 /2023 dated 15th August, 2023.

Signature (with date): _____

Name: _____

Designation: _____

Date: _____

Official Stamp: _____ ” .

TABLE

S. No.	Tariff Heading	Description
(1)	(2)	(3)
1	9809.0000	Services provided or rendered by persons engaged in contractual execution of work or furnishing supplies
2	9815.5000	Technical, scientific and engineering consultants
3	9815.9000	Other consultants including tax consultants, human resources and personnel development consultants
4	9824.0000	Construction services

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 issues in supersession of Sindh Revenue Board's notification No. SRB-3-4/6/2016 dated 9th May, 2016 and it will be valid only for the period during the construction and completion phase of the K-IV project (Phase-I).


(Mona Mehfooz)
Secretary

[File No. SRB/TP/07/2016]