



**GOVERNMENT OF SINDH
SINDH REVENUE BOARD**

Karachi, the 16th May, 2018

NOTIFICATION
(Sindh Sales Tax on Services)

SRB-3-4/10/2018.----- In exercise of the powers conferred by section 72 of the Sindh Sales Tax on Services Act, 2011 (Sindh Act No. XII of 2011), read with section 5, 6, 9, 13, 26 and 75 thereof, the Sindh Revenue Board is pleased to direct that the following further amendments shall be made in the Sindh Sales Tax on Services Rules, 2011, namely:-

In the aforesaid Rules, in rules 36,-----

- (a) in sub-rule (6), for the full stop at the end, a colon shall be substituted and, thereafter, the following Proviso shall be added namely:-

“Provided that where a resident service recipient (receiving or procuring the services directly from a service provider resident in a country other than Pakistan) or a resident service provider elects or opts to pay the tax at the statutory rate of 13% on all such services of franchise or intellectual property right, he may do so by submitting his written election or option in Form “F”, as appended to this rule, so as to reach the concerned Commissioner SRB within 21 days from the date of commencement of every financial year (i.e. by 21st July every year). However, the persons commencing their economic activity in relation to such franchise services or intellectual property services for the first time after the date of this notification may exercise their right of such election or option atleast 14 days before the commencement of such economic activity. The election or option, so exercised, shall be valid only for the financial year in which the election or option, as prescribed, is submitted with an additional option to submit the

written election or option, financial year-wise, on or before the 21st day of each of the subsequent financial year:

Provided further that for the financial year 2017-18, such option in Form "F" may be submitted on or before the respective service recipient or the service provider so as to reach the concerned Commissioner SRB on or before the 24th May, 2018."; and

(b) after sub-rule (7), the following form "F" shall be added, namely:-

"FORM – "F"

Election/option of the person receiving or procuring (from a non-resident service provider based in a country outside Pakistan) and/or the person providing or rendering the franchise services (tariff heading 9823.0000) or intellectual property services (tariff heading 9838.0000) for payment of tax at 13% (instead of the reduced rate of 10%) under the Special Procedure prescribed in rule 36 of the Sindh Sales Tax on Services Rules, 2011.

I, _____ S/o _____,
(full name) (Father's name)
holder of CNIC No. _____ and
NTN _____ do hereby declare that:-

(1) I am the _____ in M/s.
(designation)

(business name)

(NTN _____) having its office/head office/
registered office at _____
(full address)

which is engaged in the economic activity of franchise services (tariff heading 9823.0000) and/or intellectual property services (tariff heading 9838.0000).

(2) I am fully competent and duly authorized by the said M/s. _____ to sign and submit this form of election or option on behalf of



the said M/s. _____
to be governed by the provisions of the Proviso to rule
36(6) of the Sindh Sales Tax on Services Rules, 2011.

(3) I do hereby declare and affirm that the said M/s.

_____ (NTN
_____) elect and opt to be governed by the
provisions of the Proviso to rule 36(6) of the Sindh
Sales Tax on Services Rules, 2011, and that the said
M/s. _____ (NTN
_____) shall pay Sindh sales tax at the statutory
rate of 13% (instead of the reduced concessionary rate
of 10%) during the financial year 201__ - 1__.

Signature. _____

Date _____

Name. _____

CNIC No. _____

Tele. No. _____

Cell Phone No. _____

Company/Firm/
Service Providers

Stamp _____

Witnesses:-

1. Signature _____

Date _____

Name _____

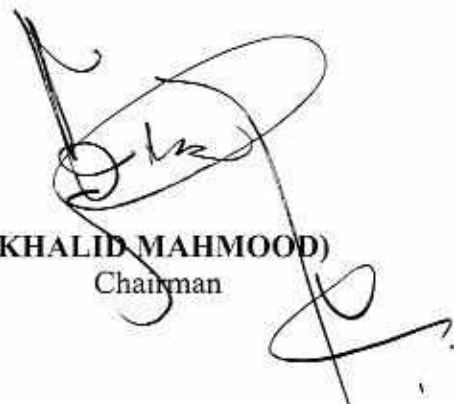
CNIC No. _____

2. Signature _____

Date _____

Name _____

CNIC No. _____


(KHALID MAHMOOD)
Chairman