



GOVERNMENT OF SINDH
SINDH REVENUE BOARD
Karachi, the 16th May, 2018

NOTIFICATION
(Sindh Sales Tax on Services)

SRB-3-4/9/2018.----- In exercise of the powers conferred by sub section (2) of section 8 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 direct that the following further amendments shall be made in its Notification No. SRB-3-4/8/2013 dated the 1st July, 2013, namely:-

In the aforesaid Notification, in the Table,-----

- (a) against tariff heading "9823.0000" in column (1), for the entries in column (4), the following shall be substituted, namely:-

"1. The benefits of this notification shall not be available to persons, receiving or procuring (from a non-resident service provider based in a country outside Pakistan) and/or the persons providing or rendering the franchise services, who elect or opt to pay the statutory rate of tax at 13 *percent* under the Special Procedure prescribed by the Board and avail of the input tax credit/adjustment facility as prescribed in the Act and rules made thereunder.

2. Input tax credit/adjustment shall not be admissible.";
and

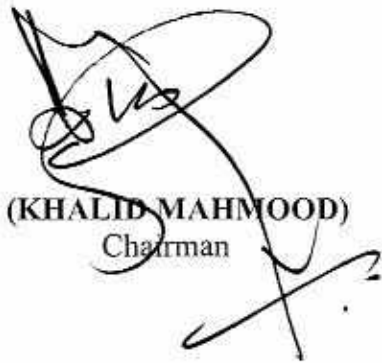
- (b) against tariff heading "9838.0000" in column (1), for the entries in column (4), the following shall be substituted, namely:-

"1. The benefits of this notification shall not be available to persons receiving or procuring (from a non-resident

service provider based in a country outside Pakistan) and/or the person providing or rendering the intellectual property services, who elect or opt to pay the statutory rate of tax at 13 *per cent* under the Special Procedure prescribed by the Board and avail of the input tax credit/adjustment facility as prescribed in the Act and rules made thereunder.

2. Input tax credit/adjustment shall not be admissible.”.

2. This notification shall take effect on and from the 1st day of July 2017.



(KHALID MAHMOOD)
Chairman

[File No. SRB/TP/13/2016]