



GOVERNMENT OF SINDH  
SINDH REVENUE BOARD  
Karachi dated the 18<sup>th</sup> June, 2013

**NOTIFICATION**  
**(Sindh Sales Tax on Services)**

No.SRB-3-4/6/2013.----- 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 Government of Sindh is pleased to directed that the following amendments shall be made in its notification No.SRB-3-4/2/2011 dated the 24<sup>th</sup> August, 2011:-

In the aforesaid notification, in the Table,---

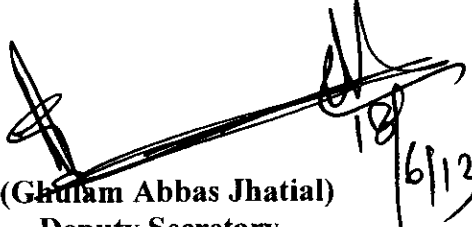
- (a) against the entry "9805.3000" in column (1), in column (3), for the figures "Rs.400/-", the figure "Rs.500/-", shall be substituted;
- (b) in the entry "9807.0000" in column (1), after tariff heading "9807.0000", the word and tariff heading "and 9814.3000" shall be added and, thereafter, the following new entries shall be inserted, namely:-

"9810.0000, 9821.4000 and 9821.5000	Services provided by beauty parlors, beauty clinics, slimming clinics, body massage centres, pedicure centers, etc.	10%	Input tax credit/ adjustment shall not be admissible	1 <sup>st</sup> July, 2013.
9815.2000	Legal practitioners and consultants	5%	Input tax credit/ adjustment shall not be admissible	1 <sup>st</sup> July, 2013.
9815.3000	Accountant & auditors	5%	Input tax credit/ adjustment shall not be admissible	1 <sup>st</sup> July, 2013.

9815.9000	Tax consultants	5%	Input tax credit/ adjustment shall not be admissible	1 <sup>st</sup> July, 2013.
9818.1000	Services provided by a security agency	10%	Input tax credit/ adjustment shall not be admissible	1 <sup>st</sup> July, 2013.”; and

(c) after the entry “9823.0000” in column (1) and the entries relating thereto in columns (2), (3), (4) and (5), the following new entry shall be added namely:-

“9824.0000	Construction services	4%	1. The persons providing construction services who do not elect to be governed by the Special Procedure, prescribed by the Board, in relation to the application of the lower rate of tax as specified in this notification, shall not be entitled to the benefits of this notification	1 <sup>st</sup> July, 2013.”.
			2. Input tax credit/ adjustment shall not be admissible	

  
 (Ghulam Abbas Jhatial)  
 Deputy Secretary,  
 Government of Sindh.