



NOTIFICATION

(Sindh Sales Tax on Services)

No.SRB-3-4/10/2011.----- In exercise of the powers conferred by sub-section (2) of section 30 of the Sindh Sales Tax on Services Act, 2011 (Sindh Act No. XII of 2011), the Sindh Revenue Board is pleased to direct that the persons or class of persons specified in column (2) of the table below shall submit the prescribed tax returns (Form SST-03) on quarterly basis by the 15th day of every August, November, February and May for the quarters ending every June, September, December and March, respectively.

TABLE

S.No.	Persons or class of persons
(1)	(2)
1.	Persons or class of persons providing or rendering taxable services as are specified in the Second Schedule of the Sindh Sales Tax on Services Act, 2011, which are wholly exempted by a notification issued under section 10 of the Act.
2.	Persons providing or rendering Franchise Services (tariff heading 9823.0000) in cases where the respective franchise agreement does not prescribe the date for payment of franchise fee, technical fee or royalty.
3.	Advertising agents or advertising companies providing or rendering advertisement services (tariff heading 98.02).

SIGNED
(MUMTAZ AHMED)
Member (Leg & Cood)