



GOVERNMENT OF SINDH
SINDH REVENUE BOARD
Karachi, the 19th January, 2016

NOTIFICATION
(Sindh Sales Tax on Services)

SRB-3-4/1/2016. ----- 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), Sindh Revenue Board, with the approval of the Government, is pleased to exempt the tax leviable on the services, specified in Table below, as are received or procured by the Director of Provincial Tuberculosis Program, Sindh (hereinafter call "the PTP, Sindh"), subject to the following limitations and conditions:-

- (1) PTP, Sindh, gets itself e-registered with SRB, by using its FTN, as allotted by the Federal Board of Revenue;
- (2) The value of taxable services is paid by PTP, Sindh, wholly and exclusively, out of the fund provided to it by the Global Fund Grant under the Program Grant Agreement No. PKS-T-NTP-SR (hereinafter called "the Grant Agreement");
- (3) While making payment to the service provider for the value of the services received or procured under the benefit of exemption under this notification, PTP, Sindh, shall issue to the service provider a certificate in the following form [NB: For both the PTP, Sindh, and the service provider, this Certificate shall be treated as a record prescribed under clauses (b) and (c) of sub-section (1) of section 27 of the Act]:-

"CERTIFICATE

Certificate that M/s _____ SNTN
_____) have provided exempt services described as
_____ of tariff heading/sub-heading

_____ valued at Rs _____ (Rupees
_____) against their tax invoice No.
_____ dated _____ which has been duly received and used by the
Directorate of Provincial Tuberculosis Control Program, Sindh.

Also certified that the value of the aforesaid services have been paid by the
Directorate of Provincial Tuberculosis Control Program, Sindh, wholly and
exclusively out of the funds of the Global Fund Grant as received by the
Directorate under the Program Grant Agreement No. PKS-T-NTP-SR-SD.

Also certified that the services covered by this certificate is in accordance
with Sindh Revenue Board notification No. SRB-3-4/1/2016 dated 19 January, 2016
and also fulfills all the conditions and limitation's thereof.

Signature: _____.

Full Name: _____.

Designation: Director, Provincial Tuberculosis Program, Sindh.

Date: _____.

Official Seal: _____.”.

- (4) The services are received or procured against a tax invoice, issued by a SRB-registered service provider, in terms of sub-rule (1) of rule 29 of the Sindh Sales Tax on Services Rules, 2011. The exemption under this notification shall not be applicable in respect of the services provided or rendered by a person not registered with SRB and not holding a SRB-issued registration certificate;
- (5) The service provider shall comply with the provisions of sub-rules (2) and (3) of rule 22 of the Sindh Sales Tax on Services Rules, 2011;
- (6) For the services not covered by the tariff headings and descriptions given in the Table of this notification, PTP, Sindh, shall comply with the provisions of the Sindh Sales Tax Special Procedure (Withholding)



Rules, 2014, including the provisions of the Proviso to sub-rule (4) of rule 3 thereof, in case they receive or procure taxable services from un-registered persons; and

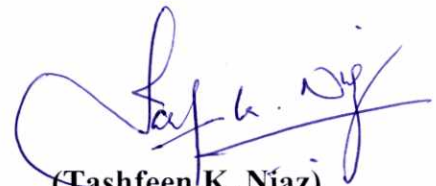
- (7) PTP, Sindh, shall e-file the prescribed monthly return (SST-03) entering, in Annex-A thereof, all the services, whether exempt under this notification or otherwise, received or procured by them whether from registered persons or from un-registered persons and also the amounts of tax withheld or deducted in relation to the taxable services received or procured from un-registered persons.

Table

S. No.	Tariff heading	Description of services
1	98.02 and the sub-heads thereof	Advertisement of public service messages regarding tuberculosis control.
2	9808.0000	Courier services
3	9818.1000	Security agency services
4	98.20 and the sub-heads thereof	Services provided or rendered by workshops of tariff sub-headings 9820.1000, 9820.2000, 9820.3000 and 9820.4000

2. This notification shall not entitle any person, whether a service provider or the service recipient, to any refund or adjustment or credit of the tax already paid.

3. This notification shall stand rescinded on the first day of July, 2016.


(Tashfeen K. Niaz)
Chairman

[File No. SRB-3-4/TP/15/2015]