



No. SRB/HR/14-2/13/
GOVERNMENT OF SINDH
SINDH REVENUE BOARD
6th Floor Shaheen Complex,
M.R.Kayani Road,
Karachi, 19th March, 2013.

CIRCULAR NO. 04/2013
(Sindh Sales Tax on Services)

Subject: EXEMPTION FROM SINDH SALES TAX ON THE SERVICES AVAILED OF BY DIPLOMATS, DIPLOMATIC MISSIONS, CONSUL GENERALS, CONSULAR OFFICERS AND CONSULAR OFFICES IN TERMS OF THE PROVISIONS OF THE DIPLOMATIC AND CONSULAR PRIVILEGES ACT, 1972 (ACT NO. IX OF 1972).

The following procedure is laid down in relation to the exemption of Sindh sales tax on services allowed/availed of in terms of the provisions of the Diplomatic and Consular Privileges Act, 1972 (Act No. IX of 1972):-

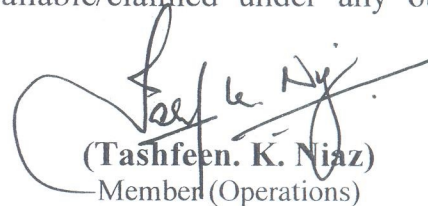
- 1) The Diplomatic /Consular Office do not have to write to Sindh Revenue Board to claim any Sales Tax exemptions.
- 2) The Diplomatic Mission/Consular Office claiming the exemption shall submit the original Sales Tax Exemption Certificate issued by the Ministry of Foreign Affairs in terms of section 4 of the said Act under a covering letter of the Mission/Office to the SRB-registered service provider charging Sindh Sales Tax on Services under Sindh Sales Tax on Services Act 2011 (hereinafter called "the 2011-Act ");
- 3) The said Certificate shall be:
 - (i) treated as a record prescribed under section 26(1)(c) of the 2011-Act;\
 - (ii) mentioned (by the service provider), quoting the Certificate number and date, on the exemption tax invoice issued by the service provider under rule 29(1) of the Sindh Sales Tax on Services Rules,2011; and
 - (iii) indelibly and legibly stamped (by the service provider) indicating the tax invoice number and

date against which the Certificate was exhausted/used;

4) The service provider shall:-

- (i) while e-filing his return for the relevant tax period, use the editable dummy NTN: 9999991-9 in Annex-C thereof for indicating the name and location of the service recipient entitled to exemption under the Act No. IX of 1972;
- (ii) be responsible for keeping and maintaining the record of the Exemption Certificate and its related tax invoice;
- (iii) be responsible in case of any misuse or fraudulent use or forgery of the Exemption Certificate or the exemption facility;
- (iv) comply with the provisions of sub-rules (2) and (3) of rule 22 of the aforesaid 2011 Act-Rules; and
- (v) on demand, produce the said documents and record for inspection and audit by the officers or the auditors or the special auditors of the SRB.

2. The instructions contained in this Circular are relatable only for the exemption from the Sindh sales tax on services, as are envisaged under the Diplomatic and Consular Privileges Act, 1972 (Act No. IX of 1972) and do not apply to the concessions or exemptions available/claimed under any other Act/Rules or Privileges Act/Privileges Rules.


(Tashfeen. K. Niaz)
Member (Operations)

Copy to:

1. The Protocol Officer, Ministry of Foreign Affairs, Sub Office Karachi, Shahrah-e-Faisal, Karachi.
2. PS to Chairman, SRB.
3. Member (Tax Policy/ Audit), SRB.
4. Commissioner I/II/Appeals, SRB.
- ✓ 5. Head of I.T Section, SRB for placing on SRB's website.
6. All Assistant Commissioners, SRB
7. Ms. Raifa Urooj, AC, for SRB's Guard File.