



**GOVERNMENT OF SINDH**  
**SINDH REVENUE BOARD**  
Karachi, the 22<sup>nd</sup> June, 2020

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

No. SRB-3-4/13/2020.----- In exercise of the powers conferred by 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 of Sindh, is pleased to exempt the life insurance services (other than its related re-insurance services), classified under tariff heading 9813.1500 of the Second Schedule to the Act, from the whole of the sales tax payable thereon, as were provided or rendered during the period from the 1<sup>st</sup> day of July, 2019 to the 30<sup>th</sup> day of June, 2020 subject to the conditions that:-

- (a) the person providing or rendering life insurance services commences e-depositing, in the Sindh Government's head of account "B-02384" in the prescribed manner, the amounts of Sindh sales tax due, on such services for the tax periods from July, 2020 onward; and
- (b) the amounts of Sindh sales tax charged or collected, if any, on such services during the period from the 1<sup>st</sup> day of July, 2019 to the 30<sup>th</sup> June, 2020, are e-deposited, by the person providing or rendering such services, in Sindh Government's head of account "B-02384" in the prescribed manner by the 15<sup>th</sup> day of July, 2020.

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

  
(Maqsood Jahangir)  
Member (Operations)