



GOVERNMENT OF SINDH

Sindh Revenue Board

(www.srb.gos.pk)

Karachi, dated: 24<sup>th</sup> August, 2011

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

**No.SRB-3-4/2 /2011.** -----In exercise of the powers conferred by sub-section (2) of section 8 of the Sindh Sales Tax on Services Act, 2011, the Government of Sindh is pleased to declare that the tax on the services provided or rendered by the persons specified in column (2) of the table below shall be charged, levied and collected at the rate specified in column (3) of the table subject to the conditions and restrictions specified in column (4) of that table, namely:-

**Table**

Tariff heading No.	Description of services	Rate of tax	Conditions and restrictions	Date of effect
(1)	(2)	(3)	(4)	(5)
9805.3000	Services by Freight Forwarding Agents	Rs.400/= per bill of lading	Input tax credit/adjustment shall not be admissible	1 <sup>st</sup> July, 2011
9807.0000	Services by Property Developers or Promoters for: a) development of purchased or leased land for conversion into residential or commercial plots; and b) construction of residential or commercial units	a) Rs.100/= per square yard of land; and  b) Rs.50/= per square foot of constructed covered area	Input tax credit/adjustment shall not be admissible	1 <sup>st</sup> July, 2011.
9823.0000	Franchise Services	10% of the value of service	Input tax credit/adjustment shall	1 <sup>st</sup> July, 2011.

			not be admissible	
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2. This issues in supersession of the Government of Sindh's notification No. SRB-3-1/2011 dated the 22<sup>nd</sup> August, 2011.

**SIGNED**  
(MUMTAZ AHMED SHAIKH)  
Member (Legal & Coord.)  
Sindh Revenue Board

**SIGNED**  
(SARA KHAN)  
**S.O/Asst. Commissioner (HQ)**  
**Sindh Revenue Board**