



GOVERNMENT OF SINDH
SINDH REVENUE BOARD
Karachi, the 26th February, 2016.

NOTIFICATION
(Sindh Sales Tax on Services)

SRB-3-4/3/2016.----- 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), the Sindh Revenue Board, with the approval of the Government, is pleased to exempt the whole of the tax leviable on the services, specified in Annex-“A” of this notification, as are provided or rendered by registered persons (duly registered with the Board and holding SRB registration number) to such of the coal mining companies and coal-based electricity generation companies as are, located within the Thar coal field region and are also duly recognized by the Energy Department, Government of Sindh, for the purposes of this notification:

Provided that the exemption under this notification shall be available only during the construction phase of the project of coal-mining development and coal-based electricity generation of the companies located in the Thar coal field region:

Provided further that the benefits of the notification shall not be available before the financial close of the project and shall also not be available after the 30th day of June, 2020, or after the construction phase of the project is completed or after the commencement of commercial mining/supply of the coal or the commercial generation of coal based electricity, whichever is earlier:

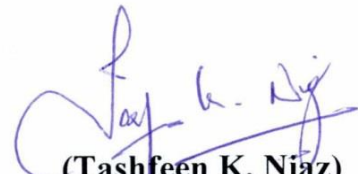
Provided further that the benefits of this exemption shall be available to only such of the coal mining companies and the coal-based electricity generation companies in the Thar coal field region as are registered with Sindh Revenue Board under section 24 or section 24A of the Sindh Sales Tax on Services Act, 2011, subject to the condition that they also e-file their tax returns (SST-03) in the prescribed manner regularly showing the receipt of such services in Annex-A of such tax return:

Provided further that the benefits of this notifications shall be available on only such of the provision of the services in relation to which the registered services provider issues an exemption tax invoice, as prescribed in rule 29(1) of the Sindh Sales Tax on Services Rules, 2011, clearly indicating the description and tariff heading of the service in row number (iv) thereof and also clearly quoting this notification number and date in the row number (vi) thereof after using the words "exempt under" and further where the service provider obtains a Certificate from an officer not below the rank of the Chief Financial Officer of the coal mining company or the coal-based electricity generation company, as the case may be, in the format, given in Annex "B" of this notification, within 50 days from the date of the exempt tax invoice issued by him. The service provider shall invariably comply with the provisions of sub-rules (2) and (3) of rule 22 and also of rule 22A of the Sindh Sales Tax on Services Rules, 2011.

2. This notification shall not entitle the service provider or the service recipient to any refund of the tax paid by him or paid by any person for any reason.

3. This notification is issued in supersession of notification No. SRB-3-4/12/2014 dated the 1st July, 2014.

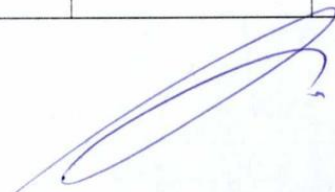
4. If not rescinded earlier, this notification shall stand rescinded at the end of the 30th day of June, 2020.


(Tashfeen K. Niaz)
Chairman

[File No.SRB-3-4/TP/11/2014]

Annex-“A”**Notification No. SRB-3-4/3/2016)**

S. No.	Tariff heading	Description of service
1.	9805.6000	Recruiting agents.
2.	9809.0000	Services provided or rendered by persons engaged in contractual execution of work or furnishing supplies.
3.	9813.1100	Services provided or rendered in respect of goods insurance.
4.	9813.1200	Services provided or rendered in respect of fire insurance.
5.	9813.1400	Services provided or rendered in respect of marine insurance.
6.	9813.4300	Services provided or rendered by banking companies in relation to letter of credit.
7.	9813.4700	Services provided or rendered by banks in relation to bank guarantee.
8.	9814.1000	Architects or town planners.
9.	9814.2000	Contractor of building (including water supply, gas supply and sanitary works), electrical and mechanical works (including air conditioning), multi-disciplinary works (including turn-key projects) and similar other works.
10.	9815.5000	Technical, scientific and engineering consultants.
11.	9817.9000	Services provided or rendered by laboratories.
12.	9818.1000	Services provided or rendered by security agencies in relation to security of goods, assets and personnel at Thar coal field site.



13.	9819.3000	Bus or truck rental service for the transportation of persons and goods to and from Thar coal field site.
14.	9819.9400	Technical testing and analysis service.
15.	9820.2000	Workshops for industrial machinery, constructions and earth-moving machinery or other special purpose machinery used at Thar coal field site.
16.	9820.3000	Workshops for electric or electronic equipment or appliances, etc., including computer hardware used at Thar coal field site.
17.	9822.2000	Maintenance and cleaning services at Thar coal field site.
18.	9822.3000	Janitorial services at Thar coal field site.
19.	9824.0000	Construction services at Thar coal field site.
20.	9829.0000	Labour and manpower supply services.
21.	9836.0000	Services provided or rendered by persons engaged in inter-city transportation or carriage of goods by road or through pipeline or conduit to and from Thar coal field site.
22.	9837.0000	Ready mix concrete services for delivery of ready-mix concrete at Thar coal field site.
23.	9840.0000	Technical inspection and certification services, including quality control certification services and ISO certifications.

Annex-“B”
(Notification No. SRB-3-4/3/2016)

CERTIFICATE

Certificate No. _____

Date _____

Certified that M/s. _____ (SNTN: _____) have provided or rendered exempt services (described as _____ of tariff heading No. _____) to M/s _____ (SNTN: _____) which is a coal mining company/coal-based power generation company in the Thar coal-field region and is a duly recognized, for this purpose, by the Energy Department of Government of Sindh. The said services have been provided or rendered against M/s _____'s tax invoice No. _____ dated _____ against our Purchase/Supply/Work Order No. _____ dated _____ and this qualifies for exemption of Sindh sales tax under notification No. SRB-3-4/3/2016 dated February, 2016. The receipt of the said service is duly entered in Annex-A of our tax return (SST-03) of the tax period _____, 20____, already e-filed with SRB.

Also certified that the services, received under the aforesaid tax invoice, shall be used by us solely and exclusively for our project of coal mining/coal-based electricity generation in the Thar coal-field region during the project's construction phase shall not be used for any other purpose.

Signature: _____

Name: _____

Designation: Chief Financial Officer

Organization name: _____

Date: _____

Telephone No. _____

E-mail ID: _____

Stamp: _____

