



NOTIFICATION

(Sindh Sales Tax on Services)

No. S.R.B.-3-4/3/2011.----- In exercise of the powers conferred by sub-section (1) of section 10 of the Sindh Sales Tax on Services Act, 2011, the Sindh Revenue Board, with the approval of Government of Sindh, is pleased to direct the following amendments relating to exemption from Sales Tax, on the below mentioned items, shall be made in its notification No. S.R.B.Leg(1) /2011 dated the 1st July, 2011, namely;-

In the aforesaid notification, in the table,-----

- a) after S.No. 2 in column (1) and the entries relating thereto in columns (2), (3) and (4), the following new entry shall be added, namely:-

“2A Services provided or rendered by 9809.0000”; and
persons engaged in contractual
execution of work or furnishing
the supplies where the total value of
such work or supplies does not exceed
50 million rupees in a financial year
subject to the condition of the value

component of services in such contractual
execution of work or furnishing supplies
also does not exceed 10 million rupees

- b) after S.No. 8 in column (1) and the entries relating thereto in columns
(2), (3) and (4), the following new entry shall be added, namely:-

“9 Construction services related to: 9824.0000”.

- i. projects of commercial and industrial
nature, where the value of construction
does not exceed 50 million rupees subject
to the condition that the value component of
service in such a project also does not exceed
10 million rupees;
- ii. projects of developing or promoting the
conversion of land into residential or commercial
plots or construction of residential or
commercial buildings which pay tax
on the services of property developers or

promoters under tariff heading

9807.0000;

- iii. construction and repair of roads, ports, airports, railways, transport terminals, bridges, Government (including Local Government and Cantonment Board) buildings as are not meant for commercial purposes or for commercial letting out on rent;
- iv. construction and development of EPZ, SEZ, diplomatic and counselor buildings and such other buildings and structures of the organizations as are exempt from application of the Income Tax Ordinance, 2001;
- v. construction work completed against international tenders funded out of the foreign exchange allocations given by

international donor agencies; and

- vi. construction of independent projects of private residential houses and apartments where the covered area does not exceed 10,000 square feet in respect of houses, and 20,000 square feet in respect of apartment complexes

2. This notification shall take effect with immediate effect.

SIGNED

**(Mumtaz Ahmed)
Member (L&C).**

C.C.

1. All Members
2. Secretary, SRB
3. Commissioner, SRB