



GOVERNMENT OF SINDH  
**SINDH REVENUE BOARD**

Karachi, the 27<sup>th</sup> January, 2016.

**NOTIFICATION**

**(Sindh Sales Tax on Services)**

SRB-3-4/2/2016.----- In exercise of the powers conferred by section 72 of the Sindh Sales Tax on Services Act, 2011 (Sindh Act No. XII of 2011), read with sections 5, 6, 9, 13, 26 and 75 thereof, the Sindh Revenue Board is pleased to direct that the following further amendments shall be made in the Sindh Sales Tax on Services Rules, 2011, namely:-

In the said Rules, in rule 35,-----

- (a) in sub-rule (2),-----
- (i) for the figures “21<sup>st</sup>”, wherever occurring, the figures “15<sup>th</sup>” shall be substituted; and
- (ii) the word “second”, wherever occurring, shall be omitted; and
- (b) in sub-rule (4),-----
- (i) for the figures “24<sup>th</sup>”, the figures “18<sup>th</sup>” shall be substituted; and
- (ii) in the form “MONTHLY STATEMENT FOR TELECOM SERVICES”,-----
- (a) in Part-II, in the Table, after S. No. 5 in the first column and entries relating thereto in the second and third columns, the following shall be added, namely:-

“

6	Gilgit & Baltistan, FATA and PATA	
7	Azad Jammu & Kashmir	

”; and

(b) after Part-II and the Table thereunder, amended as above, the following shall be added, namely:-

**“Part-III**

**Region-wise break up of sales of pre-paid cards/easy loads/ top ups**

S. No.	Region/Province	Value of sales, inclusive of FED/Service ST	Amount of FED/Service ST included in this sale
1	Sindh		
2	Balochistan		
3	Punjab		
4	Khyber Pakhtunkhwa		
5	Islamabad Capital Territory		
6	Gilgit & Baltistan, FATA and PATA		
7	Azad Jammu & Kashmir		
TOTAL			

2. This notification shall apply for the tax period from February, 2016, onwards.

  
(Tashfeen K. Niaz)  
Chairman

[File No.SRB-COM-I/AC-I/TEL/2015/08]