



**GOVERNMENT OF SINDH
SINDH REVENUE BOARD**

Karachi, the 27th June, 2019

NOTIFICATION
(Sindh Sales Tax on Services)

SRB-3-4/17/2019.----- In exercise of the powers conferred by sub-section (2) of section 8 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 declare that sales tax on the services provided or rendered by an indenter (described against tariff heading 9819.1200) from a place of business in Sindh during the tax periods from July, 2015 to June, 2017 shall, if not yet deposited by the indenter in Sindh Government's head of account "B-02384", be charged, levied and collected at the reduced rate of 3% subject to the conditions that:-

- (a) such indenter received or intends to receive the value of such indenter services from a place outside Pakistan in foreign exchange through banking channels in the indenter's business bank account in the manner prescribed by the State Bank of Pakistan;
- (b) such indenter, if not yet a person actually registered under section 24 of the Act, gets himself registered in accordance with the provisions of the said section 24, read with rules prescribed under the Act, on or before the 31st day of July, 2019;
- (c) such indenter deposits the arrears of the amounts of Sindh sales tax, as involved, for the tax periods from July, 2015 to July, 2019, at the rate prescribed in this notification, in Sindh Government's head of account "B-02384" in the prescribed manner on or before the 31st day of August, 2019; and
- (d) such indenter does not claim any input tax credit/adjustments against the output tax payable under this notification.

2. This notification shall not entitle any person, whether a service provider or a service recipient, to any refund or adjustment of tax already paid or deposited by him in Sindh Government's head of account "B-02384" on any day prior to the date of this notification.


(Khair Mohammad Kalwar)
Secretary