



NOTIFICATION
(Sindh Sales Tax on Services)

SRB-3-4/14/2019.----- In exercise of the powers conferred by 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 direct that the following amendments shall be made in its notification No. SRB-3-4/3/2018 dated 6th February, 2018, namely:-

In the aforesaid notification,-----

- (a) in the first paragraph, the full stop at the end shall be replaced by a colon and thereafter the following proviso shall be added, namely:-

“Provided that total exemption under this notification shall not be applicable for the “new” development projects located in the Province of Sindh and funded, partially or fully, through the Federal PSDP of the Government of Pakistan in the financial years 2019-20 or thereafter. The services provided or rendered in relation to such “new” development projects and their “on-going” projects of the financial years 2019-20 or thereafter shall be exempt from Sindh sales tax as are in excess of tax rate of 5%.”;

- (b) in paragraph 2, -----

- (i) in clause (b), after the word and figures “February, 2018”, the words, figures and inverted commas “or “5% under the Proviso of the first paragraph of notification No. SRB-3-4/3/2018 dated 6th February, 2018”, as the case may be,” shall be inserted; and
- (ii) in clause (c), after the words “exempt services”, the brackets and the words “(i.e. the services exempt from the whole of the sales tax

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and/or the services exempt from sales tax in excess of 5%” shall be inserted;

- (iii) in clause (e), after the word “a certificate”, the words “of total exemption or a certificate of exemption in excess of 5% rate, as the case may be,” shall be inserted;

(c) in the “CERTIFICATE”,-----

(i) in the title, after the word “CERTIFICATE”, the words “OF TOTAL EXEMPTION” shall be inserted;

(ii) in its first paragraph, after the words “relation to the”, the inverted commas and the words ““on-going”” shall be added;

(iii) in its second paragraph,-----

(a) after the words “development project”, the words “is not the “new” development project for the years 2019-20 or thereafter and that this on-going development project” shall be inserted;

(b) after the words “during the”, the word “current” shall be inserted;

(c) the figures “2017-18” shall be omitted;

(d) after the word and inverted commas “on-going”, the word “project” shall be inserted; and

(e) in its last paragraph, for the words “there in”, the word “therein” shall be substituted;

(iv) in its end, after the full stop following the row “Official Seal”, the word “OR” shall be inserted and thereafter the following new certificate shall be added, namely:-

**“CERTIFICATE OF PARTIAL EXEMPTION IN EXCESS OF 5%
TAX RATE”**

Certified that M/s _____, holding SNTN _____, have provided taxable services described as _____ of tariff heading _____ valued at Rs. _____ (Rupees _____) against their tax invoice No. _____ dated _____ which have



been received and used by project implementation agency in relation to a project which is a “new” development project of the financial years 2019-20 or thereafter and is located in Sindh and also that the said project is funded, partially or fully, through the Federal PSDP of the financial years 2019-20 or thereafter, allocated by the Government of Pakistan.

Also certified that Sindh sales tax at 5% has been levied and charged on the aforesaid services of that tax invoice and also that the amount of Sindh sales tax, so involved, has been deducted and withheld in terms of the Sindh Sales Tax Special Procedure (Withholding) Rules, 2014, for deposit in Sindh Government’s head of account “B-02384”.

Certified further that services covered by this certificate are in accordance with Sindh Revenue Board Notification No. SRB-3-4/3/2018 dated 6th February, 2019, and also fulfills the limitations and conditions prescribed therein.

Signature _____
Full Name _____
Designation _____
Name of Department _____
Date _____
Official Seal _____.”.

2. This notification shall take effect on and from the 1st day of July, 2019.


(Khair Mohammad Kalwar)
Secretary