



**GOVERNMENT OF SINDH  
SINDH REVENUE BOARD**

Karachi, the 27<sup>th</sup> June, 2019

**NOTIFICATION**  
**(Sindh Sales Tax on Services)**

SRB-3-4/15/2019.----- 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 exempt Sindh sales tax on such of the services provided or rendered by Cable TV Operators, as are classified under tariff heading 9819.9000 of the Second Schedule to the said Act, subject to the conditions that such service provider:-

- (a) is registered with the Board in terms of section 24 of the Act and has shown the services of "Cable TV Operators" of tariff heading 9819.9000 as his "Principal Activity" in row No. 12 of the Registration Form SST-01:

Provided that where the service provider also provides other taxable services including the services of "advertisement on Cable TV network" of tariff heading 9802.5000, he shall also *inter-alia* indicate the economic activity of such taxable services in the relevant column of Activity Code of "Other Business Activities" in row No. 19 of the Registration Form SST-01;

- (b) is a stand-alone service provider of the taxable service of "Cable TV Operators" of tariff heading 9819.9000.

**Explanation:** For the purposes of this notification, a "stand-alone" service provider means a person whose principal activity is the provision of services of "Cable TV Operators" of tariff heading 9819.9000 and whose other service-related business activity, if any, is restricted to the provision of the taxable services of "advertisement on Cable TV network" of tariff heading 9802.5000. Persons providing or rendering taxable services of any of the tariff headings, other than those of tariff headings 9802.5000 and 9819.9000, shall not be eligible to the benefits of this notification:

Provided that nothing contained in this notification shall be construed to be exempting the taxable services of "advertisement on Cable TV network" classified under tariff heading 9802.5000 even if provided or rendered by such a stand-alone service provider;

- (c) e-files his tax returns (Form SST-03) regularly in the prescribed manner, showing the details of his exempt services of Cable TV Operators (tariff heading 9819.9000) and

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also of other taxable services including the taxable services of advertisements on Cable TV (tariff heading 9802.5000) therein:

Provided that the tax returns for the tax periods July, 2016 to June 2019, if not filed earlier, shall be e-filed by the stand-alone service provider on or before the 31<sup>st</sup> day of July, 2019;

- (d) e-deposits his tax liability on the taxable services, including the taxable services of "advertisement on Cable TV network" (tariff heading 9802.5000), regularly in the prescribed manner:

Provided that the tax liability for the tax periods July, 2016 to June, 2019, if not paid earlier, shall be e-deposited by the stand-alone service provider in Sindh Government's head of account "B-02384" in the prescribed manner by the 31<sup>st</sup> day of August, 2019; and

- (e) complies with the provisions of the Sindh Sales Tax Special Procedure (Withholding) Rules, 2014, in relation to the taxable services, including the taxable service of advertisement on Cable TV network (tariff heading 9802.5000), as are provided or rendered by him and e-deposits the amounts of Sindh sales tax involved, in case such amounts are or were not deducted or withheld by the service recipient or the withholding agent in terms of the said Rules:

Provided that the liability of Sindh sales tax under the aforesaid Sindh Sales Tax Special Procedure (Withholding) Rules, 2014, for the tax periods July, 2016 to June, 2019, if not paid earlier, shall also be e-deposited by the stand-alone service provider in Sindh Government's head of account "B-02384" in the prescribed manner by the 31<sup>st</sup> day of August, 2019.

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.

3. This notification shall take effect from the 1<sup>st</sup> day of July, 2018, and, if not rescinded earlier, shall stand rescinded on the 30<sup>th</sup> day of June, 2020.

  
(Khair Mohammad Kalwar)  
Secretary