



**GOVERNMENT OF SINDH
SINDH REVENUE BOARD**

Karachi, the 27th June, 2019

NOTIFICATION
(Sindh Sales Tax on Services)

No. SRB/3-4/19/2019/.....: 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 aforesaid Rules,-----

- (1) in rule 7, after the words "business activities", the comma and words ", E-mail address for the purpose of rule 60" shall be inserted;
- (2) in rule 13, in paragraph "v.", for the words "are advised", the words " is required" shall be substituted;
- (3) in rule 19, in sub-rule (1),-----
 - (a) for the words "person having experience", the words "person having professional experience", shall be substituted;
 - (b) in the Proviso, in clause (a), for the full-stop at the end, a semi-colon shall be substituted; and
 - (c) in clause (b), for the comma at the end, a semi-colon shall be substituted;
- (4) in rule 30,-----
 - (a) in sub-rule (2), the words "except Umra and Hajj service and the services of cheque book issuance and Musharika and Modarba Financing" shall be omitted; and
 - (b) in the Table under the ANNEX at the end, against S. No. 5 in the first column, after the words "Issuance of", the words and comma "cheque books," shall be inserted;
- (5) in rule 31, in sub-rule (3), for the words "at the time of filing of return by the 15th day of the following month in the manner as provided in Chapter III of these rules", the words "in the prescribed manner and by the prescribed due date" shall be substituted;

h.

(6) in rule 34,-----

(a) in the title of the rule, after the words “**vehicle, etc.**”, the comma and words “, **and advertisements in newspapers and periodicals**” shall be added;

(b) in sub-rule (1), for clause (d), the following shall be substituted, namely:-

“(d) transmitted through web, internet, sms, or any telecommunication or digital media;

(dd) printed in newspapers and periodicals; and”;

(c) in sub-rule (2),-----

(i) after the words and comma “gross amount,”, the words and comma “whichever is higher,” shall be inserted; and

(ii) for the words “on any media, whichever is higher”, the words “through web, internet, sms or any telecommunication or digital media or for printing in newspaper or periodical” shall be substituted;

(d) in sub-rule (2A), after the alphabets “CCTV”, the words “and through web, internet, sms or any telecommunication or digital media and in any newspaper or periodical” shall be inserted; and

(e) in sub-rule (3), after the alphabets and words “CCTV and”, the words “or through web, internet, sms or any telecommunication or digital media and” shall be inserted;

(7) in rule 35, in sub-rule (4), in the FORM, in the Table under Part-I, against S. No. 16 in the first column,-----

(a) clause (a) in the second column shall be omitted; and

(b) in clause (b), for the word “houses”, the words “exporting firms registered with Pakistan Software Export Board” shall be substituted;

(8) in rule 42G, in sub-rule (4A), in the Proviso, for the full-stop at the end, a colon shall be substituted and thereafter the following Proviso shall be added, namely:-

“Provided further that the rate of tax on the service of transportation or carriage of goods through truck *addas* or through bus/wagon stands shall be the reduced rate of 3% as prescribed in Notification No. SRB-3-4/8/2013 dated 1st July, 2013, as amended *vide* a notification No. SRB-3-4/11/2019 dated 27th June, 2019, subject to the limitations, conditions and restrictions prescribed therein. The amount of

tax payable at the said tax rate of 3% shall be liable to be paid by the service provider without any withholding or deduction by the service recipient or by any other person.”; and

(9) in Form SST-01, after Row No. 10 and entries relating thereto, the following new Row shall be inserted, namely:-

“10A Email address for the purpose of rule 60_____”

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


(Khair Mohammad Kalwar)
Secretary

[File No. SRB/TP/01/2019]