



**GOVERNMENT OF SINDH  
SINDH REVENUE BOARD**

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

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

SRB-3-4/11/2019.----- 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 direct that the following further amendments shall be made in its notification No. SRB-3-4/8/2013 dated the 1<sup>st</sup> July, 2013, namely:-

In the aforesaid notification, in the Table,-----

- (a) before tariff heading “9805.3000” in column (1), and the entries relating thereto in columns (2), (3) and (4), the following shall be added, namely:-

“ 9802.4000	Advertisement in and newspapers periodicals	3%	Input tax credit/adjustment shall not be admissible.	”;
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- (b) against tariff heading “9805.5000” in column (1), for the figure “8%” in column (3), the figure “5%” shall be substituted;
- (c) against tariff heading “9805.5100” in column (1), for the figure “8%” in column (3), the figure “5%” shall be substituted;
- (d) after tariff heading “9810.1000, 9821.4000 and 9821.5000” in column (1), and the entries relating thereto in columns (2), (3) and (4), the following shall be added, namely:-

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“ 9811.0000	Service provided or rendered by stand-alone laundries and dry cleaners.  <b>Explanation:</b> For the purpose of this notification, “Stand-alone laundries and dry cleaners” means a laundry and dry cleaner:- (a) which does not provide any taxable service other than the services described against tariff heading 9811.0000; and (b) which, or any outlet/branch of which, is not located within the building, premises or precincts of a hotel, motel, guest house or club whose services are liable to tax	5%	Input tax credit/adjustment shall not be admissible.
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(e) against tariff heading “9813.1500”, in column (1),-----

- (i) after the word “insurance” in column (2), the comma and words “, other than group life insurance” shall be added; and
- (ii) for the figure “8%” in column (3), the figure “3%” shall be substituted;

(f) against tariff heading “9815.3000” in column (1),-----

- (i) in column (2), for the words “Accountant &”, the words “Accountants and” shall be substituted; and
- (ii) for the entry in column (4), the following shall be substituted namely:-

“1. The reduced rate specified in column (3) shall apply only in relation to the accounting and auditing services provided or rendered by accountants and auditors.;

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2. Input tax credit/adjustment shall not be admissible.”;

(g) against tariff heading 9824.0000 in column (1), -----

- (i) for the words “Construction services” in column (2), the brackets and words “(a) Construction services” shall be substituted;
- (ii) in column (3), for the figures “8%”, the brackets and figure “(a) 8%” shall be substituted;
- (iii) in column (4), the existing entries shall be numbered as clause (a); and
- (iv) after clause (a) in column (2) and the entries relating thereto in columns (3) and (4), the following new clause shall be added, namely:-

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(b) Construction services in relation to Government Civil Works for which the expenditure is paid out of the expenditure budget of the Federal Government or the Provincial Government or the Local Government or the Cantonment Board	(b) 5%	(b) Input tax shall not be admissible.
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(h) after tariff heading “9824.0000” in column (1), and the entries relating thereto in columns (2), (3) and (4), the following shall be added, namely:-

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9830.0000	Services provided in the matter of manufacturing or processing of textile and leather goods for others on toll basis	3%	Input tax credit/adjustment shall not be admissible.
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”;

(i) against tariff heading “9834.0000” in column (1), for the figure “10%” in column (3), the figure “5%” shall be substituted;

(j) against tariff heading 9836.0000 in column (1),-----

- (i) in column (2), for the words “Services provided or rendered by persons engaged in inter-city transportation or carriage of goods by road or through pipeline or conduit” in column (2), the brackets and words “(a) Services provided or rendered by persons engaged in inter-

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city transportation or carriage of goods by road or through pipeline or conduit” shall be substituted;

- (ii) in column (3), for the figures “8%”, the brackets and figure “(a) 8%” shall be substituted;
- (iii) in column (4), the existing entries shall be numbered as clause (a); and
- (iv) after clause (a) in column (2) and the entries relating thereto in columns (3) and (4), the following new clause shall be added, namely:-

“ (b) Services provided or rendered by persons engaged in inter-city transportation or carriage of goods by road through truck <i>addas</i> or through bus/wagon stands excluding road transportation or carriage of:-  (i) petroleum oils through oil tankers;  (ii) automotive vehicles, classified under tariff headings of Chapter 87 of the First Schedule to the Customs Act, 1969, as are transported or carried through specialized vehicle carriers; and  (iii) goods and cargo through vehicles operated by Fleet Logistic Companies having not less than 25 vehicles in its fleet	(b) 3%	(b) Input tax shall not be admissible.”;
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2. This notification shall take effect on and from the 1<sup>st</sup> day of July, 2019.

  
**(Khair Mohammad Kalwar)**  
Secretary