



NOTIFICATION

(Sindh Sales Tax on Services)

No.SRB-3-4/14/2012. -----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, 9, 13 and 75 thereof, the Sindh Revenue Board is pleased to direct that the following further amendment shall be made in the Sindh Sales Tax on Services Rules, 2011 namely:-

In the said Rules, in rule 42, after sub-rule (6), the following new sub-rules shall be added, namely: -

“(6A) Every person providing or rendering the services of club shall, in addition to the monthly tax return (Form SST-03), submit a quarterly statement, together with its Annex-A, in the following format:-

QUARTERLY STATEMENT OF THE SERVICES PROVIDED OR RENDERED BY THE CLUB

Name of the Club: _____

Sindh Sales Tax Registration No. /SNTN: _____

Months (tax periods) to which the statement relates: _____

CPR Nos and dates: _____

S.No	Particulars of Services.	Value of Services			
1.	Monthly/periodically/fee/charges:-	Month 1	Month2	Month3	Total
	a) For Members				
	b) For Member’s spouse & household.				
	c) For absentee Members.				
	d) For non-utilization.				
2.	New Membership or Transfer Membership fee/charges.				
3.	Donation and contribution received from Members or Applicants for new membership.				
4.	Fee/subscription/charges for sports/games/library/swimming pool/locker/etc.				

Annex "A"

Details of the Caterers

Date	Lawn/Hall name/ Number	Name of Caterer who provided services	SNTN/NTN of the Caterer	No. of persons/guests served by the Caterer	Charges per head received by the Club for use of Club premises by Caterer.	Amount of sales tax charged, if any, by the Club from the Caterer or on behalf of the Caterer.	Remarks, if any

(6B) The statement prescribed in sub-rule (6A) shall be submitted by the 24th day of the month following the respective quarters ending September, December, March and June."

Signed
(Imtiaz Ahmed Barakzai)
Member (Operations)