

GOVERNMENT OF SINDH Sindh Revenue Board Dated: 27thSeptember, 2012

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. | | | | |

- 5. Room rent charges.
- 6. Restaurant/Bakery/Beverages/Catering charges.
- 7. Late-payment charges/Service charges.
- 8. Club Events/ Programs/Function charges.
- **9.** Amount/charges received for the use of premises halls for functions (List of Caterers and the amount received from them to be provided at Annex-A).
- Halls/Lawn charges received from members/non-members for their functions/events, including marriage parties (excluding the charges at S.No 9 Above).
- **11.** Arrears or other charges adjusted against refundable security deposit.
- **12.** Other services provided to members/non-members.
- 13. Total amount charged for taxable services.
- 14. Non-taxable services:
 - a) Voluntary staff welfare charges,
 Voluntary eid gifts for staff and voluntary bonuses and gratuity to staff.
 - b) Donations received for charitable causes.
 - c) Refundable security deposits.
 - d) Others (please specify if any)
- **15.** Amount of tax on services provided as per S.No. 13.
- **16.** Amount of input tax claimed.
- 17. Amount of tax withheld by others.
- **18.** Amount of tax withheld by the club (as service recipient-cum-withholding agent).
- Net Amount of tax payable {(15+18)-(16+17)}.
- **20.** Amount of tax deposited.

| AMOUN | IT OF TAX | |
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Annex "A"

Details of the Caterers

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