



# GOVERNMENT OF SINDH SINDH REVENUE BOARD

Karachi, Dated 28th May, 2012

## NOTIFICATION

(Sindh Sales Tax on Services)

No.SRB-3-4/7/2012.----- 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 the provisions of sub-section (4) of section 3, sub-section (3) of section 9, and section 13 thereof, the Sindh Revenue Board, with the approval of Government of Sindh, is pleased to direct that the following further amendments shall be made in the Sindh Sales Tax Special Procedure (Withholding) Rules, 2011, namely:-

In the aforesaid Rules,-----

I . in rule 2,-----

(a) in sub-rule (2), after the figures "98.02", the words "and the sub-heads and descriptions thereunder" shall be added; and

(b) in sub rule (5), after the words "Services Rules", the commas and figures, ",2011," shall be inserted,

II . in rule 3,-----

(a) in sub-rule (1),-----

(i) after the word "notice", the commas, words and figures ", in the format as specified in Form SSTW-05," shall be inserted; and

(ii) in the Proviso, after the word "telecommunication", the words and commas "banking company, financial institution," shall be inserted;

(b) after sub-rule (1), the following new sub-rule shall be added, namely:-

"(1A) A withholding agent, who is not already registered with SRB as service provider, shall electronically apply for "Sign Up as Withholding Agent" with the SRB on Form SSTW-01 upon which he shall be allocated a User ID, Password and PIN Code for Sindh sales tax withholding purposes."

- (c) in sub- rule (4A),-----
  - (i) after the words “every following month”, the words and figures “against a challan in Form SSTW-04” shall be inserted;
  - (ii) for the words, brackets and figures “as prescribed in sub-rule (5) of rule 3”, the words and figures “in Form SSTW-03” shall be substituted;
- (d) in sub-rule (5), in clause (b), for the words “the form as in the Annex to these rules”, the words and figures “Form SSTW-03” shall be substituted;
- (e) in sub-rule (6), after the figures and comma “2011,” the words, comma and figures “in case of persons covered by clause (i) of this sub-rule or in Form SSTW-04, as prescribed in these rules, in case of persons covered by clauses (ii) and (iii) of this sub-rule” shall be inserted;
- (f) in sub-rule (7), in the first Proviso, for the words, commas and figures “the Annex to these rules, electronically and deposit the amount deducted at source in the manner as provided for the persons filing returns electronically under rule 13 of the Rules,” the words, commas and figures “Form SSTW-03 of these rules, electronically, and deposit the withheld or deducted amount of tax against a withholding challan prescribed in Form SSTW-04” shall be substituted; and
- (g) In sub-rule (9),-----
  - (i) after the word “certificate”, the commas, words and figures “ , in the format set out in Form SST-W06,” shall be inserted,” and
  - (ii) for the word “supplier”, the words “service provider” shall be substituted;
- III. in rule 4, in sub-rule (1) , for the words “or the rules or notification issued thereunder”, the words, brackets and figures “read with sub-rule (1) of rule 29 of the Rules” shall be substituted;
- IV. in rule 5, in sub-rule (2), for the words “return received from the bank is”, the words, commas, brackets and figures “CPRs, received from the banks against the payment challans (Form SSTW-04) and the returns (Form SSTW-03) received from the withholding agents are” shall be substituted; and
- V. after rule 6, the following new rule shall be added, namely:-
 

“ 7. Forms prescribed for Withholding Agents - The following forms in Form SSTW-01 to Form SSTW-06 are prescribed for the purposes of these rules namely:-



Government of Sindh  
Sindh Revenue Board  
Sign up Form for SRB Withholding Agents

**SSTW-01**

1	Sheet No. <input type="text"/> of <input type="text"/>	Token No. <input type="text" value="N"/>
2	Apply For <input type="checkbox"/> Sign as SRB Withholding Agent not holding any SNTN <input type="checkbox"/> Change in Particulars <input type="text"/> NTN <input type="text"/>	
3	Authorization <input type="checkbox"/> Sindh Revenue Board is authorized to obtain my registration/enrollment particulars from FBR and other Provincial Revenue authorities of Revenue <i>This option is applicable only to taxpayers already registered with FBR, and authorizing SRB Portal to transfer the registration particulars from FBR Portal.</i>	
4	Category <input type="checkbox"/> Company <input type="checkbox"/> Individual <input type="checkbox"/> AOP	
5	Name <input type="text"/> <small>Name of Registration (Company, Individual or AOP Name)</small> Gender <input type="checkbox"/> Male <input type="checkbox"/> Female	
6	CNIC/PP No. <input type="text"/> <small>[For Individual only, Non-Resident to write Passport (PP) No.]</small>	
7	Address <small>Registered office Address for Company and Mailing/Business Address for individual &amp; AOP, for all correspondence</small> <input type="text"/> <small>Office/Shop/House/Flat/Plot No.</small> <input type="text"/> <small>Street/ Lane/ Plaza/ Floor/ Village</small> <input type="text"/> <small>Block/ Mohala/ Sector/ Road/ Postal Office/ etc.</small> <input type="text"/> <small>Province</small> <input type="text"/> <small>District</small> <input type="text"/> <small>City/Taluka (with zip code )</small> <input type="text"/> <small>Area/Town</small>	
8	Principal Service to be received <input type="text"/> <input type="text"/> <small>Service Code</small>	
9	Rep. Type <input checked="" type="radio"/> Self <input type="radio"/> Authorized Person u/s 67 In Capacity as <input type="text"/>	
10	CNIC/ NTN <input type="text"/> Name <input type="text"/>	
11	Address <input type="text"/> <small>Office/Shop/House/Flat/Plot No.</small> <input type="text"/> <small>Street/ Lane/ Plaza/ Floor/ Village</small> <input type="text"/> <small>Block/ Mohala/ Sector/ Road/ Post Office/ etc.</small> <input type="text"/> <small>Province</small> <input type="text"/> <small>District</small> <input type="text"/> <small>City / Taluka</small> <input type="text"/> <small>Area/Town</small>	
12	Phone <input type="text"/> <small>Area Code</small> <input type="text"/> <small>Number</small> <input type="text"/> <small>Mobile</small> <input type="text"/> <small>Area Code</small> <input type="text"/> <small>Number</small> <input type="text"/> <small>Fax</small> <input type="text"/> <small>Area Code</small> <input type="text"/> <small>Number</small>	
13	E-Mail <input type="text"/> <small>(e-Mail address for all correspondence)</small>	
14	I, the undersigned solemnly declare that to the best of my knowledge and belief the information given above is correct and complete in all respects. It is further declared that any letter or information or notice sent on the e-mail address or the address given in the registry portion will be accepted as served under the law. I also hereby authorize Sindh Revenue Board to obtain my registration data from Federal Board of Revenue and other provincial tax administrations.  <input type="text"/> <small>Date</small> <input type="text"/> <small>CNIC/Passport No</small> <input type="text"/> <small>Name of Applicant</small> <input type="text"/> <small>Signature</small>	
15	NTN already allotted by FBR <input type="text"/> User Id allotted by SRB <input type="text"/> Date <input type="text"/> Tax Office <input type="text"/> <input type="text"/> <small>Signature of Issuing Officer</small>	



**Government of Sindh  
Sindh Revenue Board  
De-Signing for Withholding Agents**

**SSTW-02**

1	NTN <table border="1" style="display: inline-table; vertical-align: middle;"> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </table> (Sheet No. <table border="1" style="display: inline-table; vertical-align: middle;"> <tr><td> </td><td> </td></tr> </table> of <table border="1" style="display: inline-table; vertical-align: middle;"> <tr><td> </td><td> </td></tr> </table> ) Acknowledgment No. <table border="1" style="display: inline-table; vertical-align: middle;"> <tr><td> </td><td> </td></tr> </table> No. <table border="1" style="display: inline-table; vertical-align: middle;"> <tr><td> </td><td> </td></tr> </table>																				
2	Category : <input type="checkbox"/> Individual <input type="checkbox"/> Company <input type="checkbox"/> AOP Status: <input type="checkbox"/> Resident <input type="checkbox"/> Non-Resident CNIC No. <table border="1" style="display: inline-table; vertical-align: middle;"> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </table> for individual only Reg./ Inc. No. _____ for company & registered AOP only Date of incorporation _____ Name : _____ Trade Name : _____ (Name of Registered Person / Company / Individual or AOP Name) Address: Registered Office Address for Company and Mailing/Business Address for Individual & AOP, for all correspondence Office / shop / house / flat / plot No. _____ Street / lane / plaza / floor / Village _____ Block / Mohalla / Sector / road / post office etc. Province _____ District _____ City / Taluka (with zip code) _____ Area Town _____ e-mail address _____ Telephone Number _____																				
8 9 10 11 12	Reasons for De-Signing <input type="checkbox"/> Ceased to carry on business <input type="checkbox"/> Services (to be received) has become exempt or non-taxable in Sindh (Give details) <input type="checkbox"/> Merger with another company or firm or business (Attach evidence) <input type="checkbox"/> Transfer or sale of business (Attach evidence) with NTN of the Transferee or the buyer <input type="checkbox"/> Other (Please describe)																				
13	Declaration I, the undersigned, solemnly declare that to the best of my knowledge and belief the information given above is correct and complete in all respects. It is further declared that any letter, information or notice sent on the e-mail / address, given in the registry portion, will still be accepted as served under the law. I request for the de-registration of my name.																				
14	_____ Date _____ CNIC _____ Name of Applicant (with designation) _____ Signature _____																				



**Government of Sindh  
Sindh Revenue Board**

**Monthly Sales Tax Return for Withholding Agent**  
(Sindh Sales Tax Special Procedure (Withholding) Rules, 2011)

**SSTW-03**

**A: Withholding Agent's Details**

Name : \_\_\_\_\_ Period: \_\_\_\_\_  
 Address: \_\_\_\_\_ SNTN \_\_\_\_\_  
 Category : \_\_\_\_\_

**B: Details of sales tax deducted during month**

Sr No.	Name of Service Provider	CNIC	SNTN	Invoice No.	Invoice Date	Value of Service	SST Invoiced	SST Withheld

**Verification**  
 I, \_\_\_\_\_, holder of CNIC No. \_\_\_\_\_ in my capacity as \_\_\_\_\_, certify that the information given above is correct, complete and in accordance with the provisions of the Sindh Sales Tax on Services Act, 2011, and the rules and notifications issued thereunder.  
 Date : \_\_\_\_\_ Signature : \_\_\_\_\_

**Head of Account ( B-02382) Sindh Sales Tax on Services**

Sr	Description	Amount
	Sales Tax on services	
	Additional Tax/Surcharge/Others	
	Arrears	
	Penalty/Fine	
	Total Amount of Payment	

Amount (in words) : \_\_\_\_\_  
 (In figures) : \_\_\_\_\_  
 CPR No : \_\_\_\_\_ S1XXXXXXXXXXXXXXXXXXXXXXX





**Government of Sindh**  
**Sindh Revenue Board**  
 Tax Payment Challan Form for Withholding Agent  
 (Sindh Sales Tax Special Procedure (Withholding) Rules, 2011)

**SSTW-04**

NTN / FTN

Tax Period 

Month		Year	
	-		
2		0	

Name : \_\_\_\_\_

Address: \_\_\_\_\_

Category : \_\_\_\_\_

Total No. of Service Providers \_\_\_\_\_

Total Tax Deducted \_\_\_\_\_

Detail of Taxpayers haven been uploaded on ePortal with ePortal Reference No.xxxxxx

Head of Account ( B-02382)

Sindh Sales Tax on Services

Sr No.	Description	Amount
	Sales Tax on Services	
	Additional Tax/Surcharge/Others	
	Arrears	
	Penalty/Fine	
	Total Amount of Payment	

Amount in Words: \_\_\_\_\_

**Mode & Particulars of Payment**

Sr.	Type	No.	Amount	Date	Bank	City	Branch Name & Address

**DECLARATION OF DEPOSITOR**

I hereby declare that the particulars mentioned in this tax payment challan are correct to the best of my knowledge and belief.

CNIC \_\_\_\_\_

Name : \_\_\_\_\_

Date : \_\_\_\_\_

(DD-MM-YYYY)

[BAR CODE]

[PSID NO.]

Signature of Depositor

Ref No \_\_\_\_\_

Dated \_\_\_\_\_

M/s \_\_\_\_\_

SNTN \_\_\_\_\_

Address \_\_\_\_\_

**NOTICE UNDER RULE 3(1) OF THE SINDH SALES TAX SPECIAL PROCEDURE (WITHHOLDING) RULES, 2011.**

Dear Sir,

Kindly note that we are a withholding agent under the Sindh Sales Tax Special Procedure (Withholding) Rules, 2011, and that we shall withhold and deduct the prescribed amounts of Sindh sales tax against your tax invoices in relation to the services provided or rendered by you to us. We hold NTN/FTN .....

2. We undertake to deposit the withheld/deducted amounts of Sindh sales tax in the Sindh Government's head of account "B-02382" against a SRB-prescribed PSID/Challan (SST-04 or SSTW-04) in the manner prescribed under the aforesaid Sindh Sales Tax Special Procedure (Withholding) Rules, 2011, and we shall provide you a certificate of deduction-cum-deposit in terms of rule 3(9) thereof.

Signature \_\_\_\_\_

Name \_\_\_\_\_

CNIC \_\_\_\_\_

Designation \_\_\_\_\_

Date \_\_\_\_\_

Official seal \_\_\_\_\_

Ref No \_\_\_\_\_

Dated \_\_\_\_\_

**CEFRIFICATE OF DEDUCTION/WITHHOLDING OF THE SINDH SALES TAX ON SERVICES.**

I/We .....SNTN.....,STRN .....), located at ..... do hereby certify that we deducted/withheld the following amounts of Sindh sales tax on the services provided to us by M/s ..... (SNTN.....or CNIC .....

Sr. No.	Tax Invoice No.	Tax Invoice Date	Value of taxable services	Amount of tax involved	Amount of tax withheld/ deducted
(01)	(02)	(03)	(04)	(05)	(06)

Tax period of the Tax return/ withholding return in which this tax was paid, by the services recipient	CPR No.("S1" - series) & date in which the deducted/withheld tax amount was included for payment under Sindh Govt's head of account "B -02382"	Remarks, if any
(07)	(08)	(08)

This certificate is issued in pursuance of rule 3(9), of the Sindh Sales Tax Special Procedure (Withholding) Rules, 2011.

Signature \_\_\_\_\_  
 Name \_\_\_\_\_  
 CNIC \_\_\_\_\_  
 Designation \_\_\_\_\_  
 Date \_\_\_\_\_  
 Official seal \_\_\_\_\_

Signed

(Mumtaz Ahmad)  
 Member (Legal & Coord)