



**GOVERNMENT OF SINDH  
SINDH REVENUE BOARD**

Karachi, the 28<sup>th</sup> June, 2016

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

SRB-3-4/10/2016.----- In exercise of the powers conferred by sub-section (1) of section 10 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-3-4/7/2013 dated the 18<sup>th</sup> June, 2013, namely:-

In the said notification, in the Table,-----

- (a) in the entries in column (2), for the figures and word "3.6 million", wherever occurring, the figure and word "4 million" shall be substituted;
- (b) against tariff heading "9801.2000 and 9801.5000" in column (1), in clause (i) in column (2), after the word "year", the words "and restaurants which are located within the building or premises of air-conditioned shopping malls or shopping plazas" shall be added;
- (c) against tariff heading "9809.0000" in column (1), for the entries at clause (i) in column (2), the following shall be substituted, namely:-

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"(i) whose annual turnover does not exceed 4 million rupees in a financial year; and";

- (d) against the tariff heading "Respective sub-headings of tariff heading 98.12" in column (1), in serial number "2" in column (2), after the word "recipient", the words and figures "and of more than 2 mbps speed but not

more than 4 mbps speed valued at not more than 2,500 rupees per month per service recipient” shall be added;

- (e) after tariff heading “9813.9000” in column (1) and the entries relating thereto in column (2), the following shall be inserted, namely:-

“ 9814.2000	Services provided or rendered by a contractor of building (including water supply, gas supply and sanitary works), or of electrical and mechanical works (including air conditioning), or of multi-disciplinary works (including turn-key projects) and similar other works, subject to the condition that the annual turnover of the person providing or rendering the contractor service does not exceed 4 million rupees in a financial year.”;
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- (f) against the tariff heading “9824.0000” in column (1),-----

- (i) for serial number “(i)” in column (2), the following shall be substituted, namely:-

“(i) construction work undertaken by a person whose annual turnover does not exceed 4 million rupees in a financial year.”;

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- (ii) in serial number “(iii)” in column (2), for the commas and word “, bridges”, the words “and bridges and also of” shall be substituted;

- (iii) in serial number “(iv)” in column (2), the words “ and such other buildings and structures of the organizations as are exempt

from the application of the Income Tax Ordinance, 2001” shall be omitted; and

(iv) for serial number “(v)” in column (2), the following shall be substituted, namely:-

“(v) construction of an independent private residential house, other than a residential unit covered by tariff headings 9807.0000 or 9814.3000, having total covered area not exceeding 10,000 square feet.”; and

(g) after tariff heading “9836.0000” in column (1) and the entries relating thereto in column (2), the following shall be added, namely,

“ 9842.0000	Cosmetic and plastic surgery (other than an aesthetic, cosmetic or plastic surgery undertaken to preserve, protect or enhance physical appearance or beauty) undertaken to restore or reconstruct anatomy or functions of body affected due to congenital defects, developmental abnormalities, degenerative diseases, injury or trauma of individual persons including acid or burn victims.	”.
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2. This notification shall take effect on the 1<sup>st</sup> day of July, 2016.

(Alamuddin Bullo)  
Chairman, SRB

[File No.SRB/TP/01/2016]