



**GOVERNMENT OF SINDH  
SINDH REVENUE BOARD**

Karachi, the 28<sup>th</sup> June, 2022

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

No. SRB-3-4/23/2022.----- 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, 6, 9, 13, 26, 54A and 75 thereof, the Sindh Revenue Board is pleased to direct that the following further amendments shall be made in the Sindh Sales Tax on Services Rules, 2011, namely:-

In the aforesaid Rules,-----

- (i) in rule 2, after sub-rule (1), the following new sub-rule shall be added:-
- “(2) The words and expressions used in these rules but not defined herein shall have the same meaning as assigned to them in the Act.”;
- (ii) in rule 5, in sub-rule (4), for the words “within a period of three months from the date of”, the words “after satisfying that the registered person has e-filed atleast four consecutive tax returns after the” shall be substituted;
- (iii) in rule 13A,-----
- (a) in sub-rule (1), after the words “Sales Invoices”, the words “and the Debit and Credit Notes” shall be inserted; and
- (b) in sub-rule (2),-----
- (i) for the words “partially or fully”, the words “partial or” shall be substituted; and
- (ii) after the brackets and words “(Annex-A of return)”, the words and brackets “and Debit and Credit Notes (Annex-F of return)” shall be inserted;
- (iv) in rule 19, in sub-rule (2), for the words “of the Board”, the words “to the Board or to the officer of the SRB authorized in this behalf” shall be substituted;
- (v) in rule 22, in sub-rule (3), after the words “rendered”, the word “from” shall be inserted;
- (vi) in rule 22A, in clause (v), for the semi-colon at the end, a full-stop shall be substituted;

(vii) in rule 24, for the words “Sindh Sales Tax Act 2011”, the word “Act” shall be substituted;

(viii) in rule 36,-----

(a) in sub-rule (6), in the first Proviso,----

(i) for the words “the concerned Commissioner SRB”, the words “SRB web portal” shall be substituted;

(ii) for the words “every financial year (*i.e.* by 21<sup>st</sup> July every year)”, the words “a financial year” shall be substituted;

(iii) the words “after the date of this notification” shall be omitted;

(iv) for the words “only for the financial year in which the election or option, as prescribed, is submitted with an additional option to submit, online the written election or option, financial year-wise, on or before the 21<sup>st</sup> day of each of the subsequent financial year”, the words “till the application to withdraw the election/option, so exercised, is submitted electronically on SRB web portal atleast 21 days prior to the financial year from which the person desires to revoke the option so exercised.”; and

(b) in the Form-“F”, at the end, in clause (3), the words and figures “during the financial year 201\_\_-1\_\_” shall be omitted;

(ix) in rule 42, in sub-rule (1), in clause (a),-----

(i) for the figure “4”, the figures “2.5” shall be substituted; and

(ii) in the Proviso, for the figure “4”, the figures “2.5” shall be substituted;

(x) in rule 42B, -----

(a) in sub-rule (6), in the Proviso,----

(i) for the words “the concerned Commissioner SRB”, the words “SRB web portal” shall be substituted;

(ii) for the words “every financial year (*i.e.* by 21<sup>st</sup> July every year)”, the words “a financial year” shall be substituted;

(iii) the words “after the date of this notification (*i.e.* after the first day of July, 2015),”, shall be omitted; and

(iv) for the words “only for the financial year in which the election or option, as prescribed, is submitted with an additional option to submit, online, the written election or option, financial year-wise, on or before the 21<sup>st</sup> day of each of the subsequent financial year”, the words “till the application to withdraw the election/option, so exercised, is submitted electronically on SRB web portal atleast

21 days prior to the financial year from which the person desires to revoke the option so exercised.”; and

(b) in the Form-“C”, at the end, in clause (3), the words and figures “during the financial year 201\_\_-1\_\_” shall be omitted;

(xi) in rule 42BB,-----

(a) in sub-rule (5), in the Proviso

(i) for the words “the concerned Commissioner SRB”, the words “SRB web portal” shall be substituted;

(ii) for the words “every financial year (*i.e.* by 21<sup>st</sup> July every year)”, the words “a financial year” shall be substituted;

(iii) the words “after the date of this notification (*i.e.* after the first day of July, 2015),” shall be omitted and

(iv) for the words “only for the financial year in which the election or option, as prescribed, is submitted with an additional option to submit, online the written election or option, financial year-wise, on or before the 21<sup>st</sup> day of each of the subsequent financial year”, the words “till the application to withdraw the election/option, so exercised, is submitted electronically on SRB web portal at least 21 days prior to the financial year from which the person desires to revoke the option so exercised.”; and

(b) in the Form-“R”, at the end, in clause (3), the words and figures “during the financial year 201\_\_-1\_\_” shall be omitted;

(xii) in rule 42C,-----

(a) in sub-rule (3A),-----

(i) in the first Proviso, for the words and brackets “every financial year (*i.e.* by the 21<sup>st</sup> day of July every year)”, the words “a financial year” shall be substituted;

(ii) in second Proviso, for the figures “9810.1000”, the figures “9810.0000” shall be substituted; and

(iii) in the third Proviso, for the figures “9810.1000”, the figures “9810.0000” shall be substituted; and

(b) in sub-rule (3B), words “only for the financial year in which the election or option, as prescribed, is submitted with an additional option to submit the written election or option, financial year-wise, on or before the 21<sup>st</sup> day of each of the subsequent financial year”, the words “till the application to withdraw the election/option, so exercised, is submitted electronically on SRB web portal at least 21 days prior to the financial

year from which the person desires to revoke the option so exercised.”;  
and

(c) in FORM-B, at the end,

(i) in clause (1), for the figures “9810.1000”, the figures “9810.0000” shall be substituted; and

(ii) in clause (3), the words and figures “during the financial year 202\_\_-2\_\_” shall be omitted;

(xiii) in rule 42CC,-----

(a) in sub-rule (4), in the first Proviso, for the words and brackets “every financial year (*i.e.* by the 21<sup>st</sup> day of July every year)”, the words “a financial year” shall be substituted;

(b) in sub-rule (5), for the words “only for the financial year in which the election or option, as exercised, is submitted with an additional option to submit the written election or option, financial year-wise, on or before the 21<sup>st</sup> day of each of the subsequent financial year”, the words “till the application to withdraw the election/option, so exercised, is submitted electronically on SRB web portal atleast 21 days prior to the financial year from which the person desires to revoke the option so exercised.”;  
and

(c) in FORM-G, at the end, in clause (5), the words and figures “during the financial year 202\_\_-2\_\_” shall be omitted;

(xiv) In rule 42G,-----

(a) in sub-rule (4A), in the first Proviso,

(i) for the words “the concerned Commissioner SRB”, the words “SRB web portal” shall be substituted;

(ii) for the words and brackets “every financial year (*i.e.* by the 21<sup>st</sup> day of July every year)”, the words “a financial year” shall be substituted; and

(iii) for the words “only for the financial year in which the election or option, as prescribed, is submitted with an additional option to submit, online, the written election or option, financial year-wise, on or before the 21<sup>st</sup> day of each of the subsequent financial year”, the words “till the application to withdraw the election/option, so exercised, is submitted electronically on SRB web portal atleast 21 days prior to the financial year from which the person desires to revoke the option so exercised.”; and

(b) in FORM-I, at the end, in clause (3), the words and figures “during the financial year 202\_\_-2\_\_” shall be omitted;

(xv) In rule 42H, in sub-rule (1), for the full stop at the end, a colon shall be substituted and, thereafter, the following Proviso shall be inserted:-

“Provided that the provisions of this rule shall not apply in cases where the services, so provided, are exempt in terms of the description given against tariff heading 9830.0000 of the notification No. SRB-3-4/7/2013 dated 18<sup>th</sup> June, 2013 as amended by notification No. SRB-3-4/21/2022 dated 28<sup>th</sup> June, 2022.”; and

(xvi) after rule 42H, the following new rules, shall be inserted, namely:-

**“42I. Services provided or rendered by software or IT based system development consultants.—** (1). The provisions of this rule shall apply to the persons providing or rendering the services of software or IT based system development consultants as are levied to tax under tariff heading 9815.6000 of the Second Schedule to the Act.

(2) Every such software or IT based system development consultant, shall register itself under section 24 of the Act, read with the provisions of Chapter-II of these rules.

(3) The value of taxable services for the purpose of levy of sales tax shall be the gross amount charged for the services provided or rendered.

(4) The tax rate on the services provided or rendered by the software or IT based system development consultant shall be the standard rate of 13%:

Provided that where a service provider elects or opts to pay the reduced rate of 3% on such services, he may do so by electronically submitting his written election or option in Form "S", as appended to this rule, so as to reach SRB web portal within 31 days from the commencement of the financial year, 2022-23 (*i.e.* by the 31<sup>st</sup> day of July, 2022):

Provided further that the persons, commencing their economic activity in relation to such services for the first time, may submit such election or option electronically on SRB web-portal atleast 14 days before the commencement of such economic activity:

Provided further that the election or option, so exercised under this sub-rule shall remain valid till the application to withdraw the election/option is submitted electronically on SRB web portal atleast 21 days prior to a financial year from which the person desires to revoke the option so exercised.

(5) Every such person shall e-file his tax return (Form SST-03) and shall also e-deposit the tax by the prescribed due dates in the manner prescribed in the Act and the rules.

(6) Every such person shall maintain the records as prescribed in section 26 of the Act and sub-rule (2A) of rule 29 of these rules.

## “FORM – “S”

**Election/option of the person providing or rendering the services as classified under tariff headings 9815.6000 of the Second Schedule to the Act, for payment of tax at the reduced rate of 3% (instead of the standard rate of 13%) under the Special Procedure prescribed in rule 42I of the Sindh Sales Tax on Services Rules, 2011**

I, \_\_\_\_\_ S/o \_\_\_\_\_,  
(full name) (Father's name)  
holder of CNIC No. \_\_\_\_\_ and NTN \_\_\_\_\_ do

hereby declare that:-

(1) I am the \_\_\_\_\_ in M/s.  
(designation)

\_\_\_\_\_  
(business name)

(NTN \_\_\_\_\_) having its office/head office/registered

office at \_\_\_\_\_  
(full address)

which is engaged in the economic activity/provision of services as classified under tariff heading 9815.6000.

(2) I am fully competent and duly authorized by the said M/s. \_\_\_\_\_ to sign and submit this Form of election or option on behalf of the said M/s. \_\_\_\_\_ to be governed by the provisions of the Proviso to rule 42I(4) of the Sindh Sales Tax on Services Rules, 2011.

(3) I do hereby declare and affirm that the said M/s. \_\_\_\_\_ (NTN \_\_\_\_\_) elect and opt to be governed by the provisions of the first/second

Proviso to rule 42I(4) of the Sindh Sales Tax on Services Rules, 2011, and that the said M/s. \_\_\_\_\_ (NTN \_\_\_\_\_) shall pay Sindh sales tax at the reduced rate of 3% (instead of the standard rate of 13%).

Signature. \_\_\_\_\_

Date \_\_\_\_\_

Name. \_\_\_\_\_

CNIC No. \_\_\_\_\_

Tele. No. \_\_\_\_\_

Cell Phone No. \_\_\_\_\_

Company/Firm/

Service Providers

Stamp \_\_\_\_\_.”; and

Witnesses:-

1. Signature \_\_\_\_\_  
Date \_\_\_\_\_  
Name \_\_\_\_\_  
CNIC No. \_\_\_\_\_

2. Signature \_\_\_\_\_  
Date \_\_\_\_\_  
Name \_\_\_\_\_  
CNIC No. \_\_\_\_\_



**42J. Services provided or rendered by call centres—** (1). The provisions of this rule shall apply to the persons providing or rendering the services of call centres as are levied to tax under tariff heading 9835.0000 of the Second Schedule to the Act.

(2) Every such call centre, shall register itself under section 24 of the Act, read with the provisions of Chapter-II of these rules.

(3) The value of taxable services for the purpose of levy of sales tax shall be the gross amount charged for the services provided or rendered.

(4) The tax rate on the services provided or rendered by call centres shall be the standard rate of 13%:

Provided that where a service provider elects or opts to pay the reduced rate of 3% on such services, he may do so by electronically submitting his written election or option in Form "L", as appended to this rule, so as to reach SRB web portal within 31 days from the commencement of the financial year, 2022-23 (i.e. by the 31<sup>st</sup> day of July, 2022):

Provided further that the persons, commencing their economic activity in relation to such services for the first time, may submit such election or option electronically on SRB web-portal atleast 14 days before the commencement of such economic activity:

Provided further that the election or option, so exercised under this sub-rule shall remain valid till the application to withdraw the election/option is submitted electronically on SRB web portal atleast 21 days prior to a financial year from which the person desires to revoke the option so exercised.

(5) Every such person shall e-file his tax return (Form SST-03) and shall also e-deposit the tax by the prescribed due dates in the manner prescribed in the Act and the rules.

(6) Every such person shall maintain the records as prescribed in section 26 of the Act and sub-rule (2A) of rule 29 of these rules.

## “FORM – “L””

**Election/option of the person providing or rendering the services as classified under tariff headings 9835.0000 of the Second Schedule to the Act, for payment of tax at the reduced rate of 3% (instead of the standard rate of 13%) under the Special Procedure prescribed in rule 42J of the Sindh Sales Tax on Services Rules, 2011**

I, \_\_\_\_\_ S/o \_\_\_\_\_,  
(full name) (Father's name)  
holder of CNIC No. \_\_\_\_\_ and NTN \_\_\_\_\_ do  
hereby declare that:-

(1) I am the \_\_\_\_\_ in M/s.  
(designation)

\_\_\_\_\_  
(business name)

(NTN \_\_\_\_\_) having its office/head office/registered  
office at \_\_\_\_\_  
(full address)



which is engaged in the economic activity/provision of services as classified under tariff heading 9835.0000

- (2) I am fully competent and duly authorized by the said M/s. \_\_\_\_\_ to sign and submit this Form of election or option on behalf of the said M/s. \_\_\_\_\_ to be governed by the provisions of the first/second Proviso to rule 42J(4) of the Sindh Sales Tax on Services Rules, 2011.
- (3) I do hereby declare and affirm that the said M/s. \_\_\_\_\_ (NTN \_\_\_\_\_) elect and opt to be governed by the provisions of the Proviso to rule 42J(4) of the Sindh Sales Tax on Services Rules, 2011, and that the said M/s. \_\_\_\_\_ (NTN \_\_\_\_\_) shall pay Sindh sales tax at the reduced rate of 3% (instead of the standard rate of 13%).

Signature. \_\_\_\_\_

Date \_\_\_\_\_

Name. \_\_\_\_\_

CNIC No. \_\_\_\_\_

Tele. No. \_\_\_\_\_

Cell Phone No. \_\_\_\_\_

Company/Firm/

Service Providers

Stamp \_\_\_\_\_”.”.

Witnesses:-

1. Signature \_\_\_\_\_

Date \_\_\_\_\_

Name \_\_\_\_\_

CNIC No. \_\_\_\_\_

3. Signature \_\_\_\_\_

Date \_\_\_\_\_

Name \_\_\_\_\_

CNIC No. \_\_\_\_\_



(Mona Mehfooz)  
Secretary