



GOVERNMENT OF SINDH
SINDH REVENUE BOARD
Karachi, 29th August, 2016

NOTIFICATION
(Sindh Sales Tax on Services)

SRB-3-4/16/2016. ----- In exercise of the powers conferred by section 10 of the Sindh Sales Tax on Services Act, 2011 (Sindh Act No. XII of 2011), Sindh Revenue Board, with the approval of the Government, is pleased to exempt the tax levied on the services specified in Table below, as are directly received or procured by Departments of the Government of Sindh, which are funded out of Annual Development Program (ADP) allocated by the Government of Sindh, subject to the following limitations and conditions:-

- (i) the benefits of the exemption under this notification shall be available in relation to the services specified in the Table of this notification only if:-
- (a) the service provider is duly registered with the Board in terms of section 24 or 24A of the Sindh Sales Tax on Services Act, 2011, and he holds SRB registration number;
- (b) the service provider issues the tax invoice, as prescribed in sub-rule (1) of rule 29 of the Sindh Sales Tax on Services Rules, 2011, indicating the description and tariff heading of the service in row number (iv) thereof and also quoting this notification number and date in row number (vi) thereof after using the words "exempt under";

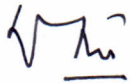
✓

(c) the service provider e-files his tax returns (SST-03) in the prescribed manner, including showing the details of exempt services under this notification in Annex-“C” thereof;

(d) the service provider invariably complies with the provisions of section 15A of the Sindh Sales Tax on Services Act, 2011, of sub-rule (2) and (3) of rule 22 and of rule 22A of the Sindh Sales Tax on Services Rules, 2011. However, Annex “A” of return shall duly be filed showing withholding of SST wherever applicable; and

(e) Department of the Government of Sindh, shall e-file the prescribed monthly return (SST-03) entering, in Annex-A thereof, all the services, whether exempt under this notification or otherwise, received or procured by them whether from registered person or from un-registered person and also the amount of the tax withheld or deducted in relation to the taxable services received or procured from un-registered persons.

(ii) While making payment to the service provider for the value of services received or procured under the benefits of exemption under this notification, the Secretary of the respective Department of the Government of Sindh shall issue to the service provider a certificate in the form given below. This certificate shall be treated as a record prescribed under clauses (b) and (c) of sub-section (1) of section 26 of the Act.



“CERTIFICATE

Certified that M/s _____ SNTN _____ have provided exempt services described as _____ of tariff heading _____ valued at Rs. _____ (Rupees _____) against their tax invoice No. _____ dated _____

_____ which has been duly received and used by this Department of the Government of Sindh.

Also certified that the value of the aforesaid services have been paid by this Department of the Government of Sindh wholly and exclusively out of the funds provided to this Department under the Annual Development Program (ADP) of the Government of Sindh for the financial year

Also certified that the services covered by this certificate are in accordance with Sindh Revenue Board notification No.SRB-3-4/16/2016 dated 24th August, 2016 and also fulfill all the conditions and limitations specified therein.

Signature _____


Full Name _____

Designation _____

Name of Department _____

Date _____

Official Seal _____.”

 (iii) The Department of the Government of Sindh shall comply with the provision of the Sindh Sales Tax Special Procedure (Withholding) Rules, 2014, including the provisions of the Proviso to sub-rule (4) of rule 3 thereof.

Table

S.No	Tariff Heading	Description of Service
1.	9809.0000	Services provided or rendered by persons engaged in contractual execution of work or furnishing supplies
2.	9814.2000	Contractor of Building (including water supply, gas supply and

		sanitary works), electrical and mechanical works(including air-conditioning), multi-disciplinary works (including turn-key projects) and similar other works
3.	9815.5000	Technical, scientific and engineering consultants
4.	9815.6000	Software or IT based system development consultants
5.	9824.0000	Construction services

2. This notification shall not entitle any person, whether a service provider or a service recipient, to refund or adjustment or tax deduction or tax credit or carry forward of the Sindh sales tax already paid or recovered by Board or the Government.

3. This notification shall take effect immediately and it shall also apply in relation to such of the services (specified in the Table of this notification) as were directly provided or rendered on or after the first day of July, 2011, subject to the condition that the conditions and limitations prescribed in this notification are duly complied with by the service provider and the service recipient and that the payment of Sindh sales tax on such services by the Administrative Department of Government of Sindh from the relevant ADP fund is still outstanding and provided further that retrospective application shall be applicable only when no provision on account of SST payment was made in the relevant PC-I/ADP grant.



(Alamuddin Bullo)
Chairman, SRB

[File No. SRB/TP/48/2016] 177623