



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

No. SRB-3-4/32/2020.-----In exercise of the powers conferred by the provisions of sub-section (2) of section 8 and section 13 of the Sindh Sales Tax on Services Act, 2011 (Sindh Act No. XII of 2011), read with sub-section (4) of section 3, sub-section (3) of section 9, and section 72 thereof, the Sindh Revenue Board, with the approval of the Government of Sindh, is pleased to direct that the following further amendments shall be made in the Sindh Sales Tax Special Procedure (Transportation or Carriage of Petroleum Oils through Oil Tankers) Rules, 2018, namely:-

In the aforesaid Rules,-----

(1) in rule 2,

- (a) in clause (g), the comma and words “, Islamabad Capital Territory” shall be omitted; and
- (b) in clause (o), after the brackets and alphabets “(SNTN)”, the words “and includes a person whose registration has been suspended or cancelled under section 25 of the Act or under rule 10 of the Sindh Sales Tax on Services Rules, 2011” shall be added;

(2) in rule 3,-----

- (a) after the figures “2021” for the full-stop, a colon shall be substituted; and
- (b) in the Proviso,-----
  - (i) for the words “shall be”, the words “shall also be” shall be substituted; and
  - (ii) for the figures “13”, the figures “15” shall be substituted;

(3) in rule 4, in the Proviso, for the words, brackets and figures “rate of tax (e.g. the rates of 13 per cent and 15 per cent, both)”, the words and brackets “one tax jurisdictions (e.g. the inter-Province and intra-Province service or services, both)” shall be substituted;

(4) in rule 5,-----

(a) for the words “The whole of”, the words “Fifty *per cent* of” shall be substituted;

(b) for the words “such amount”, the words “such withheld amount” shall be substituted;

(c) in the Proviso, for the figures and words “50% of the amount of tax”, the figures and words “50% of the withheld amount of tax” shall be substituted;

(d) for the full-stop at the end, a colon shall be substituted and, thereafter, the following Provisos shall be added:-

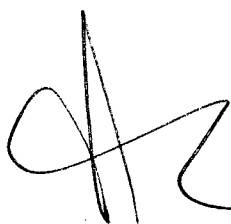
“Provided further that in case the services have been provided by an un-registered person, the service recipients shall withhold the whole of the amount of the sales tax involved for depositing such withheld amount in terms of the above Proviso:

Also provided further that the service recipient shall not release the amount of sales tax withheld by it in terms of this rule in case the service provider does not provide, to the service recipient, the evidence of having complied with the provisions of this rule for the previous month.”;

(5) in rule 6,-----

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

“Provided further that in the return e-filed under sub-rule (1), the return filer may enter and claim the input tax credits, as may be admissible in terms of sections 15,15A and 15B of the Act and rules 21, 22, 22A and 23 of the Sindh Sales

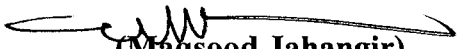


Tax on Services Rules, 2011, and the payable balance amount of Sindh sales tax, if any as per the return, shall be paid in Sindh Government's head of account "B-02384" in the prescribed manner.";

(b) after sub-rule (1) amended as above, the following sub-rule (1A) shall be added:-

“(1A) The service recipient shall submit a monthly statement to the Assistant Commissioner incharge SRB Unit dealing with tariff heading 9836.0000 showing the name and SNTN of the service provider, invoice number & date, invoice value, amount of sales tax involved, destination of Petroleum Oils, amount of Sindh sales tax share, withheld amount and released amount by the end of the month following the month to which the statement relates.”;

- (6) in rule 7, the word “maintain” shall be omitted; and
- (7) in the FORM at the end, in clause (3), the word and figures “at 13%” shall be omitted.

  
(Maqsood Jahangir)  
Member (Operations)