

GOVERNMENT OF SINDH

Sindh Revenue Board

(www.srb.gos.pk) Karachi, dated: 29th December, 2011

NOTIFICATION

(Sindh Sales Tax on Services)

No.SRB-3-4/17/2011. -----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 is pleased to direct that the following amendment shall be made in its notification No.SRB.Leg(1)/2011 dated the 1st July, 2011, namely:-

In the aforesaid notification, in the table, before the entry S.No.1in the column (1) and the entries relating thereto in columns (2) and (3), the following new entry shall be inserted, namely:-

"1A. (i) Services and ancillary services provided or rendered by Clubs whose initiation fee for members made after the date of notification does not exceed thirty thousand rupees and whose monthly fee/subscription for the members also does not exceed one hundred rupees; and

9801.4000 and 9801.6000".

(ii) charges received by Clubs from its members as refundable security deposits and voluntary contributions received by Clubs from its members for the welfare (e.g. eid gifts) for the Club staff or for payment to the registered non-profit organizations, as defined and for the purposes mentioned in under section 2(36) of Income Tax Ordinance, 2001.

SIGNED Mumtaz Ahmad Member (Legal&Coord)