



**GOVERNMENT OF SINDH
SINDH REVENUE BOARD**

Karachi, Dated 30th June, 2021

NOTIFICATION
(Sindh Sales Tax on Services)

No. SRB-3-4/15/2021.----- 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 said Rules,-----

- (i) in rule 3, the words ““ and “taxable services” means the services listed in the Second schedule to the Sindh Sales Tax on Services Act, 2011” shall be omitted;
- (ii) in rule 13, in clause iv, in sub-clause (c), for the words “an National Bank of Pakistan branch”, the words “any designated branch of National Bank of Pakistan”, shall be substituted;
- (iii) in rule 16,-----
- for the words “on goods”, the words “in relation to goods and services” shall be substituted;
 - for the words “providing services”, the words “providing taxable services” shall be substituted;
 - the words “be required to”, shall be omitted; and
 - after the words “attachment”, the words “of the invoices of such goods and services” shall be added;
- (iv) in rule 19,-----
- in sub-rule (1), for the Proviso, the following shall be substituted:-
“Provided that the words “professional experience” shall mean qualification and experience as a registered person:-
(a) providing or rendering the services of an accountant;

- (b) providing or rendering the services of legal practitioners and consultants;
- (c) who is an income tax practitioner registered with a tax bar affiliated with All Pakistan Tax Bar Association and providing or rendering the services of a tax consultant; or
- (d) as may be approved by the Board.”; and

(b) in sub-rule (3), after the word “unique”, the word “user” shall be inserted;

(v) in rule 22, sub-rule (1), in the Proviso, after the word “relevant”, the word “tax” shall be inserted;

(vi) in rule 35, in sub-rule (4), in the **FORM**, in the Table under Part-I, for S. No. 16 in the first column and the entries relating thereto in the second, third and fourth columns, the following shall be substituted:

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16	Exempt/Non-taxable services, if any (please specify)		
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(vii) in rule 42,-----

(a) in sub-rule (1), in clause (a), the words “from the services of such food items” shall be omitted; and

(b) for sub-rule (4), the following shall be substituted:-

“ (4) Every person, providing or rendering the services of a restaurant, may, instead of issuing invoices containing value exclusive of Sindh sales tax, issue invoices showing value inclusive of Sindh sales tax provided that he has clearly and legibly indicated, on his menu card, price list and invoice that the price of items served is inclusive of the amount of Sindh sales tax. In such cases, the amount of tax shall be calculated and deposited by the service provider under the tax fraction formula.”;

(viii) in rule 42A,

(a) in sub-rule (1), for the semi-colon at the end, a full-stop shall be substituted; and

(b) in sub-rule (2), for the semi-colon and word “; and”, a full-stop shall be substituted;

- (ix) in rule 42BBB, in sub-rule (3) for the words “immovable services”, the words “immovable property services” shall be substituted;
- (x) in rule 42CC, in sub-rule (4), in the second Proviso, for the full-stop at the end, a colon shall be substituted; and
- (xi) in rule 51,-----
 - (a) in clause (a), for the full-stop at the end, a semi-coon shall be substituted;
 - (b) in clause (d), for the comma and word, “, and”, the semi-colon and word “; and” shall be substituted; and
 - (c) in clause (e), for the word “any”, the word “the”, shall be substituted.

2. This notification shall take effect on and from the first day of July, 2021.


(Mona Mehfooz)
Secretary