



GOVERNMENT OF SINDH

Sindh Revenue Board

Website: www.srb.gos.pk

Karachi, dated 30th November, 2011

Notification
(Sindh Sales Tax on Services)

SRB-3-4/15/2011. ----- 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 sub-section (4) of section 3 and sub-section(3) of section 9 thereof, the Sindh Revenue Board is pleased to direct that the following further amendments shall be made in the Sindh Sales Tax Special Procedure (withholding) Rules, 2011, namely:-

In the aforesaid Rules, -----

1. in rule(3), in sub-rule(1), for the full stop at the end, a colon shall be substituted and, thereafter, the following proviso shall be added, namely:-

“Provided that the withholding agent shall not be responsible to deduct or withhold such amount of Sindh sales tax as are compulsorily collected against the bills issued by a SRB-registered service provider in respect of the services of telecommunication, port operator, airport operator, terminal operator, and airport ground service provider.”; and

2. in rule 3, for sub-rule (6), the following shall be substituted, namely:-

“(6) in case of the services not covered by sub-rule (5) above, the withholding agent shall pay the withheld amount of sales tax in the Sindh Government’s head of account “B-02382” against a PSID/Challan prepared in

Form SST-04, as prescribed in the Sindh Sales Tax on Services Rules, 2011, by the following due dates:-

- i. in case the withholding agent is registered as a service provider under the Act, by the prescribed due date in the month following the tax period in which he claims input tax adjustment in Annex-A of his tax return (Form SST-03) or the date on which payment is made to then service provider, whichever is earlier;
- ii. in case the withholding agent is not registered as a service provider under the Act but is registered with FBR under the Sales Tax Act, 1990, by the 15th day of the month following the period in which he claims input tax adjustment in Annex-A of his tax return (Form STR-7), as prescribed by the FBR, or the date on which payment is made to the service provider, whichever is earlier; and
- iii. in case of other withholding agents, not covered by clauses (i) and (ii) of this sub-rule, by the 15th day of the following second month in which the tax invoice was issued by the service provider or the date on which payment is made to the service provider, whichever is earlier.”.

=SIGNED=

(Mumtaz Ahmed)
Member (L&C)