



No.SRB-3-4/MTP/9/Misc/2012
**GOVERNMENT OF SINDH
SINDH REVENUE BOARD
Karachi dated 25th February, 2012**

ISSUANCE OF TAX INVOICES

Rule 29(1) of the Sindh Sales Tax on Services Rule, 2011, as amended by notification No.SRB-3-4/13/2011 dated 24-11-2011, requires that all service providers, providing or renders taxable service, should issue serially-numbered sales tax invoices to its customers/clients/service recipients. The tax invoice should contain the particular as prescribed in section 26 of the Sindh Sales Tax on Services Act,2011, and also the following further particulars:-

- (i) Name, address and SNTN (Sindh Sales Tax Registration Number) of the service provider;
- (ii) Name, address and NTN or SNTN or CNIC number of the service recipient;
- (iii) Serial number and date of issue of the tax invoice;
- (iv) Description, tariff heading and other details of the service provided;
- (v) Value, exclusive of Sindh sales tax;
- (vi) Rate of Sindh sales tax;
- (vii) Amount of Sindh sales tax; and
- (viii) Value, inclusive of Sindh sales tax.

2. All concerned are advised to ensure that they make due compliance of the aforesaid provisions of the rules. The tax invoices for all taxable services (which includes the services exempted by a notification issued under section 10 of the said 2011-Act) must, invariably, indicate the aforesaid particulars including the Sindh Sales Tax Registration Number (SNTN) of the service provider. The tax invoices should use the words “**Sindh Sales Tax**” and not the words or abbreviations like “Sales Tax” or “GST or “ST”.

Muhammad Iqbal Lakho
Deputy Commissioner (HQs)
Email: dchqs@srb.gos.pk



SRB

Generating Revenue for People