

No. S.LEGIS: 1(8)/2000, Karachi, the 15th July, 2000.— The following Ordinance made by the Governor of Sindh is hereby published for general information:—

THE SINDH SALES TAX ORDINANCE, 2000
SINDH ORDINANCE NO. VIII OF 2000

AN
ORDINANCE

*to provide for levy of sales tax on the services rendered in
the Province of Sindh.*

WHEREAS it is expedient to provide for levy of sales tax on the services rendered or provided in the Province of Sindh and for matters ancillary thereto or connected therewith:

AND WHEREAS the Provincial Assembly stands suspended in pursuance of the Proclamation of Emergency of the fourteenth day of October, 1999, and the Provisional Constitution Order No. 1 of 1999;

AND WHEREAS the Governor is satisfied that circumstances exist which render it necessary to take immediate actions;

NOW, THEREFORE, in pursuance of Proclamation of Emergency of the fourteenth day of October 1999, and Article 4 of the Provisional Constitution (Amendment) Order No. 9 of 1999, and in exercise of all powers enabling in that behalf, the Governor on the instructions of Chief Executive is, pleased to make and promulgate the following Ordinance:—

1. Short title, extent and commencement: (1) This Ordinance may be called the Sindh Sales Tax Ordinance, 2000.

(2) It extends to the whole of Sindh.

(3) It shall come into force at once and shall be deemed to have taken effect on and from the 1st day of July, 2000.

2. Interpretation:— In this Ordinance, unless there is anything repugnant in the subject or context, the words and expression used but not defined shall have the same meaning as in the Sales Tax Act, 1990.

3. Scope of tax:— (1) Subject to the provisions of this Ordinance, there shall be charged, levied and paid a tax known as sales tax at the rate of ¹[sixteen percent] of the value of the taxable services rendered or provided in the Province of Sindh.

(2) The tax shall be charged and levied on the services specified in the Schedule to this Ordinance in the same manner and at the same time, as if it were a sales tax leviable under sections 3, 3A or 3AA, as the case may be, of the Sales Tax Act, 1990.

¹ Substituted for "fifteen per cent" by Sindh Finance Act, 2008.

(3) All the provisions of the Sales Tax Act, 1990, and rules made and notifications, orders and instructions issued thereunder shall, *matatis mutandis*, apply to the collection and payment of tax under this Ordinance in so far as they relate to:-

- (a) manner, time and mode of payment;
- (b) registration and de-registration;
- (c) keeping of records and audit;
- (d) enforcement and adjudication;
- (e) penalties and prosecution; and
- (f) all other allied and ancillary matters.

THE SCHEDULE

[see section 3(2)]

1. **Services provided or rendered by hotels, ¹[] clubs and caterers:-**
 - ✓(a) Services provided or rendered by hotels.
²[]
 - ✓³[(b)] Services provided or rendered by clubs, and
 - ✓³[(c)] Services provided or rendered by caterers.
2. **Advertisement on T.V. and Radio, excluding advertisement:-**
 - (i) if sponsored by a Government AGENCY for health, education;
 - (ii) if sponsored by Population Welfare Division relating to Sathi educational promotion campaign ⁴[financed out of funds provided under a grant-in-aid agreement]; and
 - (iii) public service message if telecast on television by World Wildlife Funds for Nature or UNICEF.
3. **Services provided or rendered by persons authorized to transact business on behalf of others:-**
 - (a) Custom agents.
 - (b) Ship chandlers.
 - (c) Stevedores.

¹ Words and commas "marriage halls, lawns." omitted by Sindh Finance Act, 2005.

² Sub-serial (b) omitted by Sindh Finance Act, 2005.

³ Sub-serials (c) & (d) re-numbered by Sindh Finance Act, 2005.

⁴ Substituted for "funded by USAID" by Punjab Finance Act 2006.

Serial No. 1(b)-Omission.- Before omission sub-serial (b) read as under:-
 "(b) Services provided or rendered by marriage halls and lawns."

Ordinances
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Sindh Sales Tax Ordinance, 2000

961

Sec. 4

4. Courier Services.

¹[]

Karachi,

Dated the 12th July, 2000.

5. Other related services
MUHAMMAD SOOMRO
GOVERNOR SINDH

¹ Serial Nos. 5 & 6 omitted by Sindh Finance Act, 2005.

Serial Nos. 5 & 6-Omission.— Before omission serial numbers 5 & 6 read as under:—

- "5. Services provided or rendered for personal care by beauty parlours, beauty clinics, slimming clinics.
6. Services provided or rendered by laundries and dry cleaners."