

ANNUAL
REPORT
2021-22

STRENGTHENING
THE ECONOMY



وَأَوْفُوا الْكَيْلَ إِذَا كِلْتُمْ وَزِنُوا بِالْقِسْطَاسِ
الْمُسْتَقِيمِ ذَلِكَ خَيْرٌ وَأَحْسَنُ تَأْوِيلًا ﴿٣٥﴾

*“And (when) you measure, measure fully,
and weigh correctly with the scale. That
is the best (way) and best in result.”*

[Surah Al-Isra, 35]



Eidgah Mosque, Hyderabad-Pakistan

Contents

Pages

About Us	02
Vision & Mission	03
Values	03
Message of the Honorable Chief Minister, Sindh	04
Message from the Chairman, SRB	05
Organizational Structure	07
Board Members and Senior Management	08
Mr. Maqsood Jahangir – Obituary	10
Messages from the Stakeholders	11
Major Services	13
Hospitality, Health and Beauty sector	30
Initiatives and Innovations	32
Withholding Agents	34
SWWF & (SWPPF)	36
Tax Policy Wing	39
Audit Wing	44
Finance & Administration Wing	45
Human Resource Wing	46
Information Technology Wing	48
Survey & Development	50
Legal Wing	51
Call Center/Registration	52
Chief Minister of Sindh visit to SRB HQs in September, 2021	54
Farewell in Honor of Mr. Khalid Mehmood Ex-Chairman SRB	56
Taxpayer Facilitation	57
Abbreviations & Acronyms	59

About Us

Invoking the constitutional right to levy, administer and collect sales tax on services, Government of Sindh promulgated the Sindh Revenue Board Act 2010, providing for the establishment of SRB, mandated to regulate matters related to fiscal and economic policies, administration and management, imposition, levy and collection of taxes, duties and other levies in the province. SRB is responsible for the administration and enforcement of SST on services under the Act-2011.

SRB also accepted the responsibility for the overall tax policy, taxpayers' education, facilitation and tax administration. Later, SRB was empowered to collect the contributions under the provisions of the Sindh Workers Welfare Fund Act, 2014 (SWWF) and the Sindh Companies Profit (Workers' Participation) Act, 2015 (SWPF).

Previously, the SST levied under the Sindh Sales Tax Ordinance, 2000 was collected by Federal Board of Revenue (FBR) from July 01, 2000 to June 30, 2011. Similarly, the Workers Welfare Fund and the Workers' Profit Participation Fund in the province of Sindh were also collected by FBR until the said two laws came into operation.

The statutory standard rate levied on services stands at 13%, the lowest amongst all the Provinces and the Federation. Registered persons while

determining tax liability in terms of the standard tax rate are entitled to claim input tax credits for the tax paid on account of taxable purchases consumed proportionately, as prescribed by SRB.

Since its inception SRB has focused on building and establishing credibility and integrity. Revenue targets from FY 2011-12 to FY 2021-22, at a cumulative average growth rate of 513%, were achieved through dedication, focused efforts and resilience.

Besides collecting sales tax on services in the province, SRB also helps Government of Sindh in matters related to fiscal and economic policies. The Tax Policy Wing of SRB regularly assists Government of Sindh in overall taxation policies for the province.

With extended outreach and offices in Hyderabad, Sukkur, Mirpurkhas and Larkana, SRB deploys an automated database system for assessment, audit, monitoring of sales tax on services. SRB aims to constantly align its tax policy with modern business needs keeping in mind the evolving nature of service sector. In this regard, Sindh Institute of Fiscal Management (SIFM) – the training arm of SRB – offers trainings to keep employees with up-to-date with modern technology, norms and practices to achieve increased productivity and quality improvement.

VISION:

To achieve economic prosperity in Sindh and Pakistan.

MISSION:

To create an efficient provincial resource mobilization system which can fund economic prosperity of the province.



Values



RESPONSIBILITY

We value responsibility by holding ourselves accountable towards all our stakeholders: Government of Sindh, taxpayers and our team.



DIVERSITY

We value diversity by accepting differences and working in a modern, supporting and inspiring environment where contributions are recognized and respected.



INNOVATION

We value innovation by keeping up with the ever-emerging pace of the services sector and beyond. Creativity is appreciated and employees are encouraged to share ideas.



TEAMWORK

We value teamwork by creating an enabling environment where employees work with enthusiasm achieving personal and organizational goals collectively and ensuring a meritorious environment.



INTEGRITY

We value integrity by ensuring high standards of honesty in our work, fairness in our decisions and ethics in our conduct.



CLIENT SATISFACTION

We value client satisfaction by surpassing client's expectations by better understanding their needs and offering solutions proactively.



MURAD ALI SHAH

CHIEF MINISTER SINDH



MESSAGE

Syed Murad Ali Shah
Chief Minister, Sindh

It gives me immense pleasure to peruse Sindh Revenue Board (SRB)'s Annual report for 2021-22 which inter-alia manifests that SRB is continuing its progressive journey towards the goals of bringing about economic prosperity to Sindh/Pakistan and creating an efficient provincial resource mobilisation system. Despite the economic slowdown and uncertainties during 2021-22, SRB's relentless efforts to maximise revenue collection resulted in exceeding the assigned target. The 20 percent growth over the revenue collection figures of 2020-21 speaks volumes of the outstanding leadership, unparalleled dedication, professionalism, and meritorious environment in SRB.

Against the backdrop of the constitutional development of 2010, the obligation of the provincial governments for welfare and development tasks has exponentially increased over time. SRB is fully geared up to support the government's objective which is evident from the fact that, over the years, SRB is contributing significantly to the Sindh exchequer, and their collection alone constitutes more than 50 percent of the Sindh tax revenues.

SRB has successfully marked several strides in terms of tax administration on modern lines, including operationalisation of the Alternate Delivery Channel (ADC) scheme, complete automation, Point of Sales (POS) regime, state-of-the-art business processes besides continuous assistance, support, and participation in the National Tax Council (NTC), and expansion of its physical outreach, etc. These steps not only helped in enhancing transparency and efficiency but have also gone a long way in facilitating taxpayers and making SRB a model revenue collection Agency. In addition, the Sindh Institute of Fiscal Management (SIFM)-the training arm of SRB-Is the first of its kind in any Provincial tax organization which provides pre-service, on-the-job, and in-service training to the officers and staff enabling them to achieve excellence in professional knowledge and expertise.

Chairman SRB and his dedicated team deserve appreciation for their exemplary performance and endeavors in turning SRB into an efficient and transparent tax-collecting organization. I have no doubt that SRB shall continue to attain new heights of success in the shape of its performance that will effectively help the province of Sindh to sustain its prosperity and meet all resource mobilization challenges; and that it will maintain its professional dedication in an attempt to achieve unprecedented landmarks in time to come.

Message from the Chairman, SRB

Alhamdulillah, FY 2021-22 has been a remarkable Year for SRB, as it recorded its highest ever revenue collection of Rs 153.5 Billion which is a resounding increase of 20%, year-on-year, as against the assigned target of Rs. 150 Billion. The collection of Rs 153.5 Billion comprised of Rs. 145.33 as revenue collection under the head of SST whilst the remainder Rs 8.2 Billion was collected under the head of SWWF/SWPPF.

It is worth noting that SRB's revenue collection registered an all-time record high, despite no amnesty scheme being announced to generate short term extra revenue.

Ports & Terminals, Telecom, Franchise, Banks, Insurance, Contract Execution and Business Support Services remained the top revenue contributing sectors. This year the services sector of Goods Transport and Construction recorded increase of 80% and 12% respectively.

SRB's foremost priority during the FY 2021-22 has been to widen the tax base in the province and to enhance tax compliance. Broadening efforts led to 5291 new registrations during the year.

Relentless focus on digitalization has greatly enhanced our capacity and has allowed to deepen tax payer's confidence in us. Through our digital platform, SRB launched an indigenously built POS. The first phase of which resulted in the integration of online sales of restaurants. The achievement is aimed at increasing revenue through documentation and guaranteed reporting of sales. SRB was able to ensure integration of 85 chain restaurants with 161 branches as well as the biggest online food delivery service of

Pakistan The effort involves technological innovation and public participation to ensure collection of due revenue. During the process, SRB also achieved first ever direct interactive interface with the taxpayers through the efforts of its own IT team laying the groundwork for direct online interaction with the taxpayers for routine day-to-day correspondence with the objective of replacing and augmenting the conventional paper-based interaction.

Beyond digital advancement, another singular achievement was to take steps to consolidate SRB's physical presence in far flung areas to extend its footprint. SRB added to its regional presence in district headquarters at Hyderabad, Mirpurkhas, Sukkur and Larkana by opening a new office in Benazirabad district at Nawabshah. A new office in District Ghotki, and a camp office in Federal Capital Islamabad, will also be inaugurated soon.

Knowledge sharing and capacity building are central to organizational efficacy. SRB maintained its tradition of working closely with global thought leaders on fiscal administration. Various meeting, trainings and workshops were held between with World Bank, Asian Development Bank and IMF teams. Further, a close liaison with other prominent development agencies such as Germany's Deutsche Gesellschaft für Internationale Zusammenarbeit (GiZ) and UK's development agency Foreign, Commonwealth & Development Office (FCDO)'s Revenue Mobilisation, Investment and Trade (REMIT) Programme in attempt to keep abreast of international best practices.

Throughout the year, SRB has worked closely with all provincial and federal

stakeholders to promote the cause of fiscal decentralization. SRB has also maintained a close contact with taxpayer bodies to develop a working relationship with taxpayers and to boost their trust and confidence with the sole objective of promoting a healthy and tax compliant culture.

An efficient and resourceful Human capital is the back bone of organizational growth and success. To acknowledge the continuing good work of SRB team, the management promoted Seventeen Assistant Commissioners to the post of Deputy Commissioners, thus strengthening the human capital and ensuring due recognition of experience and expertise. Departmental Promotional Exams were also held to provide career progression opportunity to the officers in BS-16.

The FY 2022-23 is no less challenging with a daunting and ambitious revenue

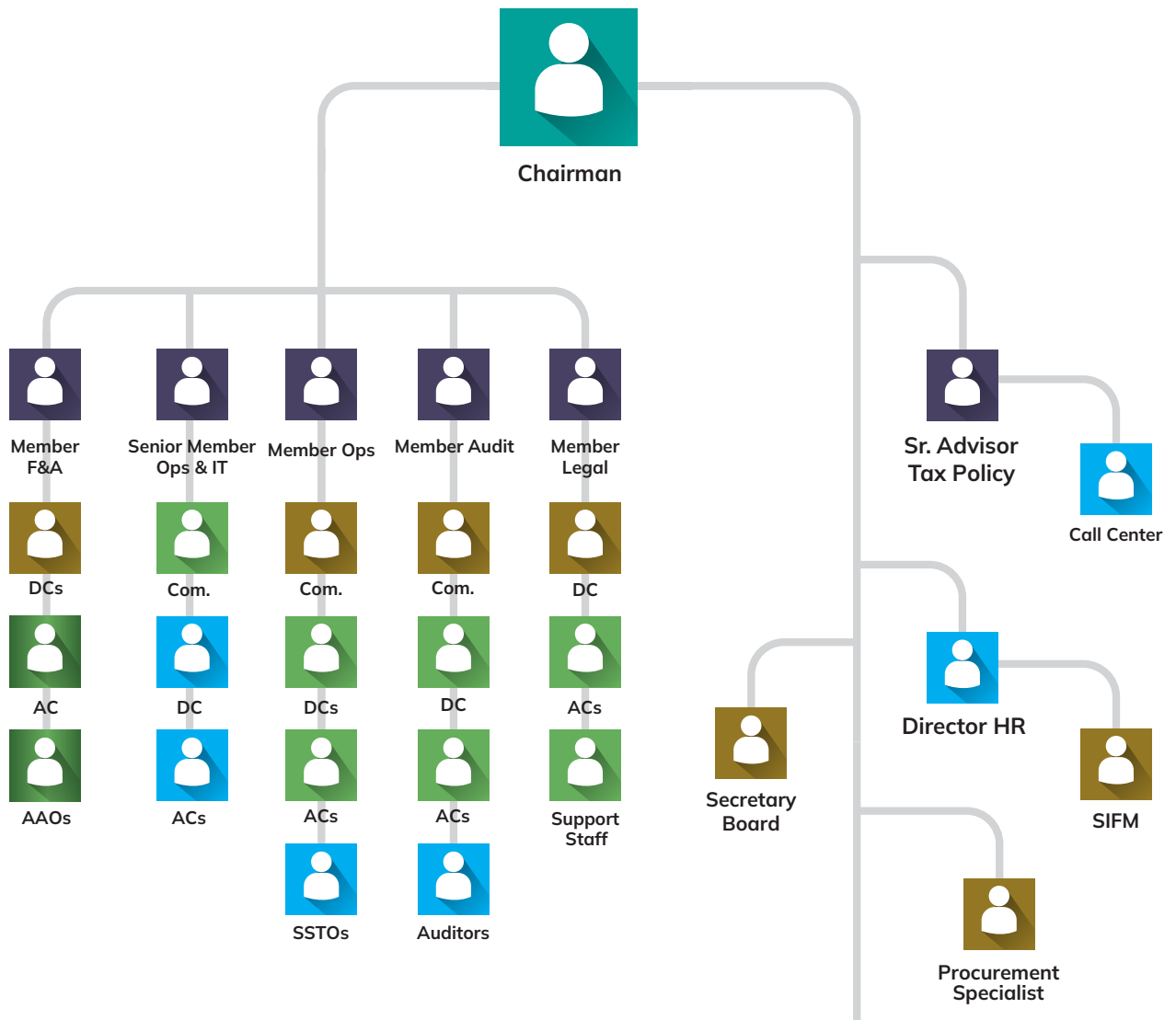
target of Rs. 180 billion. My confidence resides with SRB Team, including the members of the Board and officers of SRB and most importantly, compliance and cooperation of the taxpaying business community. Severe monsoon rains causing catastrophic floods in Pakistan, particularly in the province of Sindh, will lead to considerable loss of GDP and dampen the economic activity. SRB hopes to achieve future targets in spite of prevailing devastation and economic falloff.

This Annual Report fulfils the statutory requirement that SRB present its activities and achievements to the members of the provincial assembly. I would like to specially thank the Chief Minister Sindh, who in his capacity as Finance Minister, has been very forthcoming to extend all possible support to SRB's management, not only as an indication of his trust and confidence in SRB, but also as a necessary tool for achieving organizational goals.

Dr. Wasif Ali Memon
Chairman SRB



Organizational Structure



Board Members and Senior Management



Dr. Wasif Ali Memon
Chairman SRB

Dr. Wasif Ali Memon is currently leading Sindh Revenue Board as Chairman. He started his career as an officer of Pakistan Customs, FBR, for over 30 years and served in various capacities. He has supervised Audit functions in FBR as well as monitored and supervised the management parameters of WEBOC clearance across the Pakistan. Other special assignments include, Chief Collector of Pakistan Customs, Member Risk Management Committee, Head of committee on Authorized Economic Operator, Transport Internationaux Routiers and Export Facilitation Schemes.

Sajid Jamal Abro
Secretary Finance Govt Of Sindh

Mr. Sajid Jamal Abro is currently Secretary Finance, Government of Sindh Finance Secretary, Sajid Jamal Abro is a professional administrator and finance manager who leads the finance department team. He has been a finance professional, served in senior level positions for over a decade and has expertise in managing resources as required.



Mr. Abdul Hameed Memon
Senior Member (Audit, IT and Operations)

Mr. Abdul Hameed Memon joined SRB as Senior Member in December 2021 and was given the portfolio of Audit, Information Technology and Operations-I. Mr. Memon, originally an officer of Pakistan Customs, opted to join Inland Revenue Service in 2010. He has held key positions both in the field as well as at FBR Headquarters, Islamabad. He has substantive experience of policy making being part of several federal budget exercises and has also been involved with various IT projects related to sales tax. He has also worked in SRB in 2011-12 as Commissioner. Before joining SRB as Senior Member, he was working as Chief Commissioner-Inland Revenue, Medium Taxpayers' Office, Karachi.



Syed Mushtaque Kazmi
Tax Policy Advisor

Syed Mushtaque Kazmi has worked with Government of Pakistan for around 40 years and is currently engaged with SRB as Senior Advisor (Tax Policy). In the field of taxation, he started his career as an officer of Pakistan Customs & Excise Service and served in Federal Board of Revenue in different senior positions including, Member (Sales Tax) and Member (Technical) in Pakistan Customs. He has also served as tax expert in international assignments on deputation to Zimbabwe in 1982 and Mongolia in 1994.



Mr. Maqsood Jahangir (Late)
Member (Operations Dec-19 to Jul-22)

Mr. Maqsood Jahangir joined SRB as Member Operations. He is an officer of Inland Revenue Service (IRS), FBR and possesses vast experience of serving the Government of Pakistan for 25 years holding key positions at FBR and Ministry of Commerce. He possesses rich experience in the implementation of tax policy and has dealt with the major business sectors.



Muhammad Yasir Jan Baloch
Member (Admin, Finance and Coordination)

Mr. Muhammad Yasir Jan Baloch has served at various key positions in service of Government of Sindh, appointed as Assistant Commissioner in 1995. He has over 27 years of experience serving at key positions including: Additional DC, Member CM Inspection Team (CM IT) and Secretary Planning & Development, GoS.



Mona Mehfooz
Secretary Sindh Revenue Board

Ms. Mona Mehfooz is currently serving as Secretary, Sindh Revenue Board. She has versatile experience of over 20 years serving on leading positions in Tax Administration Departments, including Federal Excise, Sales Tax, Pakistan Customs and Transit Trade. She has also worked on important projects such as, Customs Valuation Gateway, WeBOC, APTCA (Afghan-Pakistan Transit Trade Coordination Authority) and Karachi Export Promotion Zone Processes Automation.



Rabia Salahuddin
Director Human Resource

Ms. Rabia Salahuddin is currently serving as Director Human Resource and has additional charge of Sindh institute of fiscal and management (SIFM). She possesses vast experience of 22 years in the field of Finance and Human Resource Management.



Mr. Maqsood Jahangir – Obituary

Mr. Maqsood Jahangir assumed the charge of Member Operations, SRB in December, 2019. He was an officer of Inland Revenue Service (IRS), FBR. Hailing from District Okara, He was a seasoned bureaucrat with vast experience of serving the Government of Pakistan for more than 25 years.

Mr. Maqsood Jahangir served in different positions at FBR and Ministry of Commerce. He possessed a vibrant and congenial personality and insuperable courage. He led SRB in revenue collection efforts. He possessed rich experience in

tax policy implementation and worked closely with the business community. He will be remembered for his professionalism and dedication.

SRB expresses sincere grief at the accidental death of Mr. Maqsood Jahangir, to his family and friends. The officers/officials of SRB convey their commiseration to the members of the bereaved family. May his soul rest in eternal peace and may Allah give patience and fortitude to the family members to bear this irreparable loss, Ameen.



Messages from the Stakeholders



Mr. Mohammad Tariq Yousuf
President KCCI

The Karachi Chamber of Commerce and Industry (KCCI) commends SRB for maintaining excellent co-ordination with the business community and their conscious efforts to ensure transparency, maximize ease of doing business and prioritize resolution of issues highlighted by KCCI in a prompt and amicable manner.

SRB has played a pivotal role in the economy of Sindh and in supporting the business community and enabling tax compliance through collaborative means. KCCI looks forward to expand and develop the working relationship with SRB and appreciates that such co-ordination between Government and businesses is required for prosperity and economic well-being of people of Sindh and Pakistan.



Mr. Muhammad Zeeshan Merchant
Advocate High Court - President, Karachi
Tax Bar Association (2020-21)

Tax compliance and the timely payment of taxes dues, is essential to sustain government investments and service delivery. In this regard, as a tax and corporate lawyer, I have seen SRB grow leaps and bounds both in terms of Revenue Collection and more so in terms of facilitating its Taxpayers. What is good about SRB is that you are certain that there exists no mal-practice in this Department. I have always found the top management as well as the officers to be very cooperative and understanding towards the Taxpayers issues. I wish and pray to Almighty Allah for the success of SRB as an institution!



Ms. Saeeda Mandviwala
Entrepreneur - TONI&GUY, Saloon Services

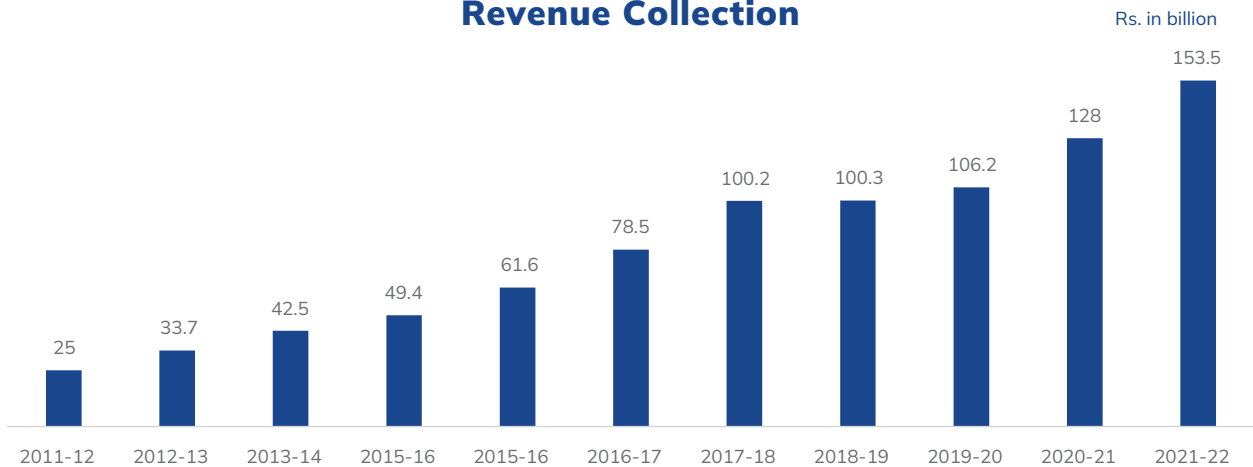
We, at TONI&GUY appreciate Sindh Revenue Board's commitment towards taxpayer facilitation and advocacy. SRB exhibits an open-door policy in letter and spirit, whereby, taxpayers find little hinderance in redressal of their genuine concerns. It is hoped that SRB will continue this positive trend in the future which will enable positive business growth.

SRB Performance Over the Years

Year-on-year, SRB has proved to be a major source of revenue for Government of Sindh. Starting from Rs. 25 billion in FY 2011-12, to a massive collection of Rs. 153.5 billion in FY 2021-22 showing an increase of 513% growth in revenue

generation. Performance in FY 2021-22 is also creditable considering the impact of COVID-19 and the related dynamism of service sector. SRB's upward trend of revenue collection is depicted in the following graph.

Revenue Collection



Major Services

The following major service sectors collectively contributed over Rs. 86.59 billion in the overall collection of SRB. Port, Telecom and Franchise sectors contributed Rs. 20.54 billion, Rs. 14.59 billion and Rs. 11.15 billion respectively. Banks and Insurance sectors showed an increase of 4% and 13% respectively whereas, the Contractual Execution sector contributed Rs. 6.9 billion. The Construction rose by 12% and Goods Transportation sector recorded a huge 80% growth.

Additionally, Business Support Services contributed Rs. 3.5 billion while Technical, Scientific & Engineering Consultants stood last with a growth of 52% during the FY 2021-22 and made it to the top ten. Moreover, there were a total of 23 sectors that contributed more than one billion to the total revenue collected as compared to 21 sectors in the previous financial year.

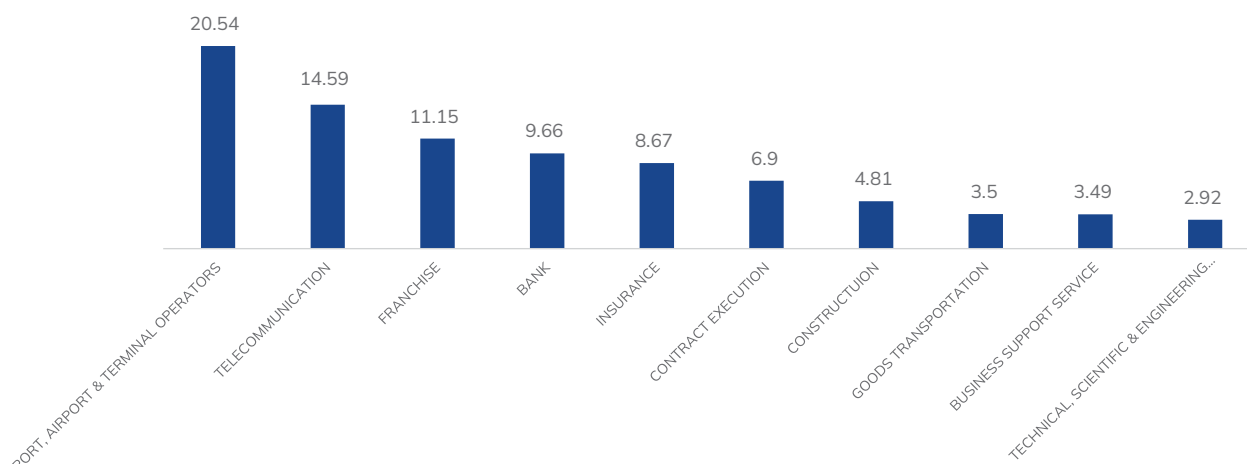
Top 10 Revenue Spinners - Collection and growth during the FY 2021-22

FY 2021-22	Top 10 sectors	Collection	% Growth
1	Port, airport & terminal operators	20.54	15%
2	Telecommunication	14.59	10%
3	Franchise	11.15	-7%
4	Bank	9.66	4%
5	Insurance	8.67	13%
6	Contract execution	6.9	19%
7	Construction	4.81	12%
8	Goods Transportation	3.5	80%
9	Business support services	3.49	56%
10	Technical, Scientific & Engineering Consultants	2.92	52%

Rs. in billion

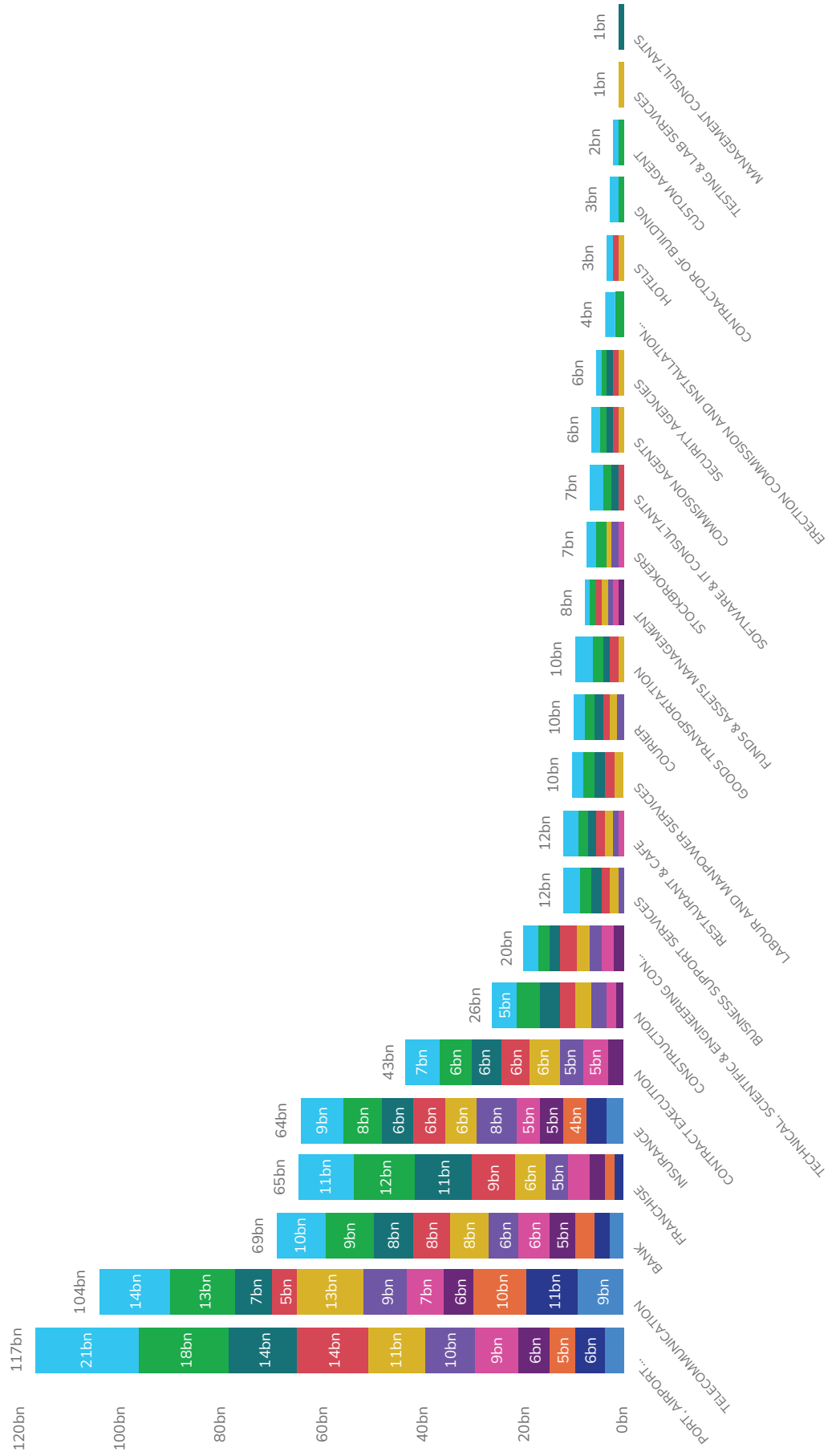
Top Ten Sectors

Rs. in billion



Sectors Contributing Rs. 1 billion and above

Year ● 2011-12 ● 2012-13 ● 2013-14 ● 2014-15 ● 2015-16 ● 2016-17 ● 2017-18 ● 2018-19 ● 2019-20 ● 2020-21 ● 2021-22

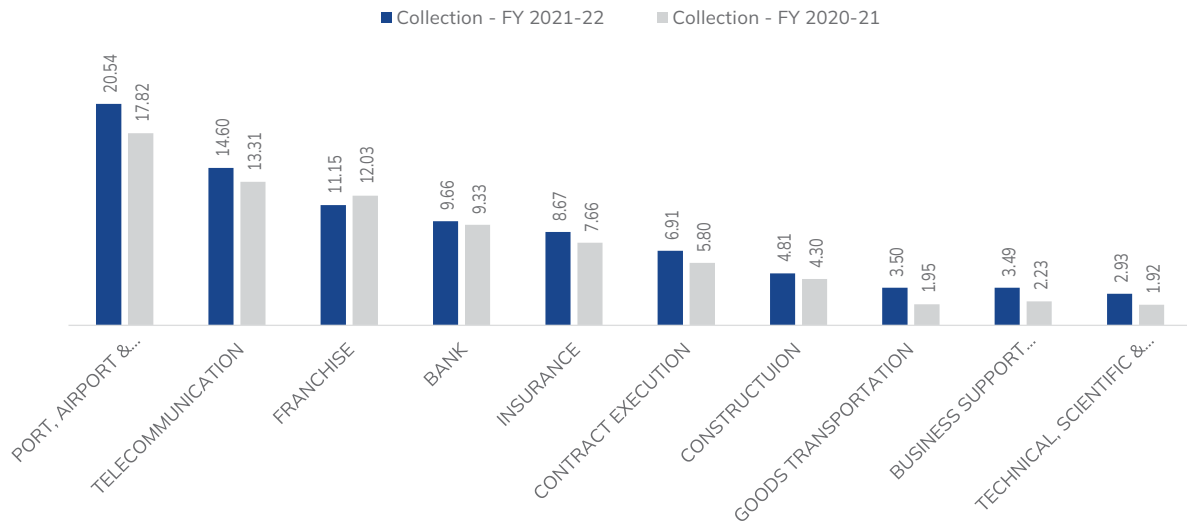


Comparison of top 10 sectors (FY 2021-22 vs FY 2020-21)

Out of the top 10 sectors, 9 showed a positive trend in FY 2021-22, whereas Franchise showed a declining trend of only -7%, mainly due to the prevalent economic slowdown, regardless the

sector was able to make its way to the top 10 contributors. Remaining nine revenue sectors achieved a positive growth during the year.

Top 10 Sectors Comparison



KPT Building, Karachi



Individual Performance of Top 10 Sectors over the last decade.

1. Ports & Terminal Operators

2. Telecommunication

3. Franchise

4. Banking

5. Insurance

6. Contractual Execution

7. Construction

8. Goods Transport

9. Business Support Services

10. Technical Scientific and Engineering Consultants



1. Port, Airport & Terminal Operators

With persistent growth over successive years, Ports and Terminal Operators yet again remained as the top contributor during the FY 2021-22. The said services sector contributed tax revenue of Rs. 20.54 billion in FY 2021-22 as compared to last financial year's collection of Rs. 17.82 billion, recording a remarkable growth of 15%.

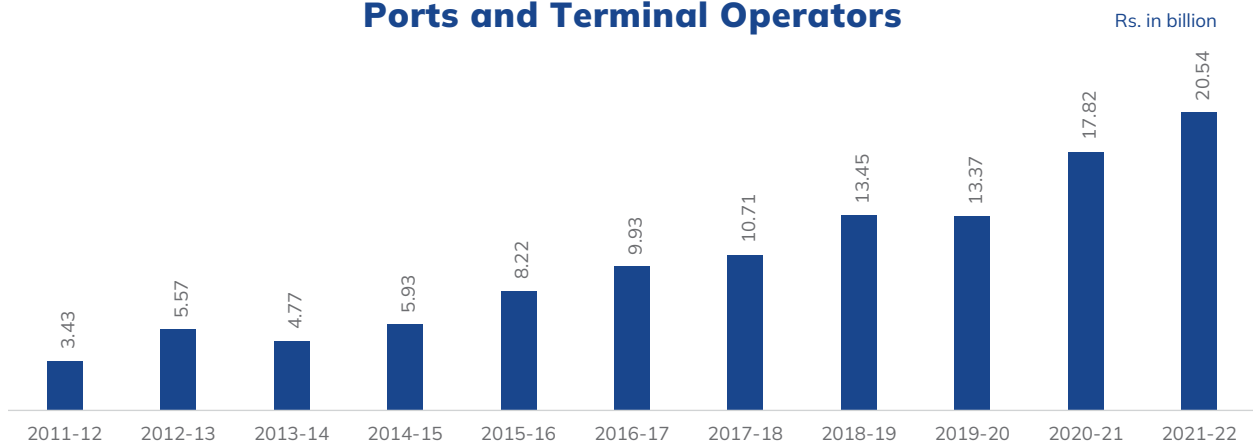
The services provided by Ports and Terminal Operators are liable to SST under tariff heading 9819.9090 of the Second Schedule to the Act-2011. Major ports include, Karachi Port Trust, Port Qasim Authority or any other person or organization managing the operations of

any customs port as declared under Section 9 of the Customs Act, 1969 (Act No. IV of 1969). Terminal Operators includes Karachi International Container Terminal, Pakistan International Container Terminal and Qasim International Container Terminal or any on-dock or off-dock terminal or any other person doing similar activities, and also includes the cargo or baggage shed operators licensed or appointed by the customs authorities at any customs port or customs airport or customs station and any other service providers ancillary to ports contributed to SST from this sector. These services are taxable at a statutory tax rate of 13%.

Performance over the years

Year	Revenue (Rs. in billion)	Growth %
2011-12	3.43	-
2012-13	5.57	62%
2013-14	4.77	-14%
2014-15	5.93	24%
2015-16	8.22	39%
2016-17	9.93	21%
2017-18	10.71	8%
2018-19	13.45	26%
2019-20	13.37	-1%
2020-21	17.82	33%
2021-22	20.54	15%

Ports and Terminal Operators



2. Telecommunication

Telecommunication sector has been a consistent top contributor. It stood the second largest sector and witnessed a growth of 10% as compared to the last year and contributed Rs. 14.59 billion in FY 2021-22 as averse to Rs. 13.32 billion previously.

Telecommunication services including bandwidth services, telegraph, internet, data communication, network services, value added data services, audio text services, vehicle & other tracking services,

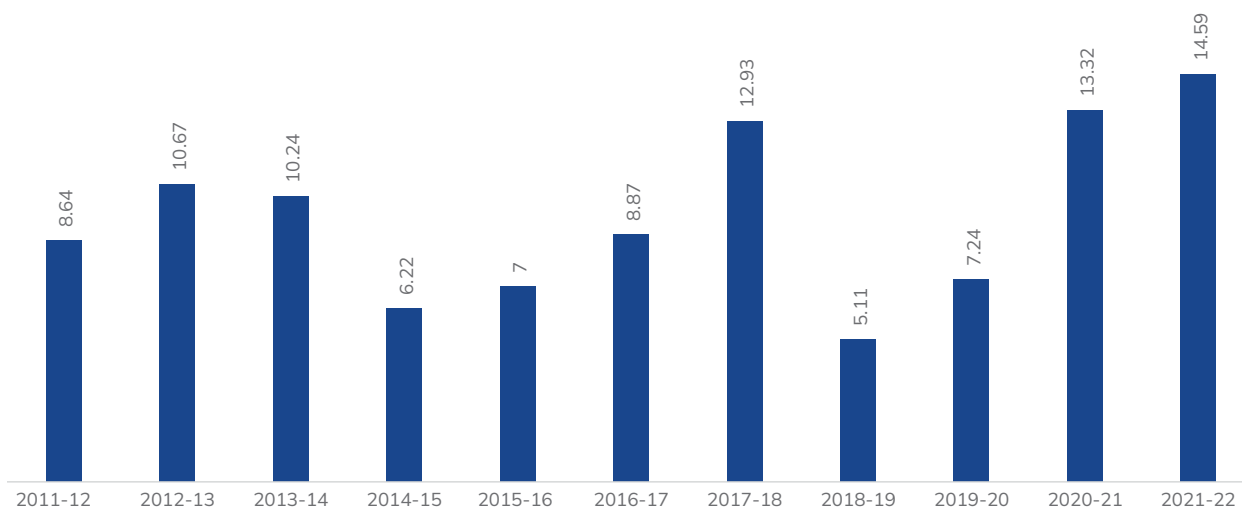
alarm services and international incoming calls services are chargeable to sales tax under tariff heading 98.12 of the Second Schedule which is largely consist of 68 tariff headings of the said schedule to the Act-2011. The statutory rate applied to these services remained chargeable to tax at 19.5%. However, Telecommunication services involving charges payable on the international leased lines or bandwidth services used by software exporting firms registered with Pakistan Software Export Board remained exempt from SST.

Performance over the years

Year	Revenue (Rs. in billion)	Growth %
2011-12	8.64	-
2012-13	10.67	23%
2013-14	10.24	-4%
2014-15	6.22	-39%
2015-16	7.00	12%
2016-17	8.87	27%
2017-18	12.93	46%
2018-19	5.11	-60%
2019-20	7.24	42%
2020-21	13.32	84%
2021-22	14.59	10%

Telecommunication

Rs. in billion



3. Franchise

Franchise sector is the third largest sector, yielding a total tax revenue of Rs. 11.15 billion in SST during the FY 2021-22 as compared to Rs. 12.02 billion collected last year.

The services provided by persons engaged in Franchise service falls under tariff heading 9823.0000 and are chargeable

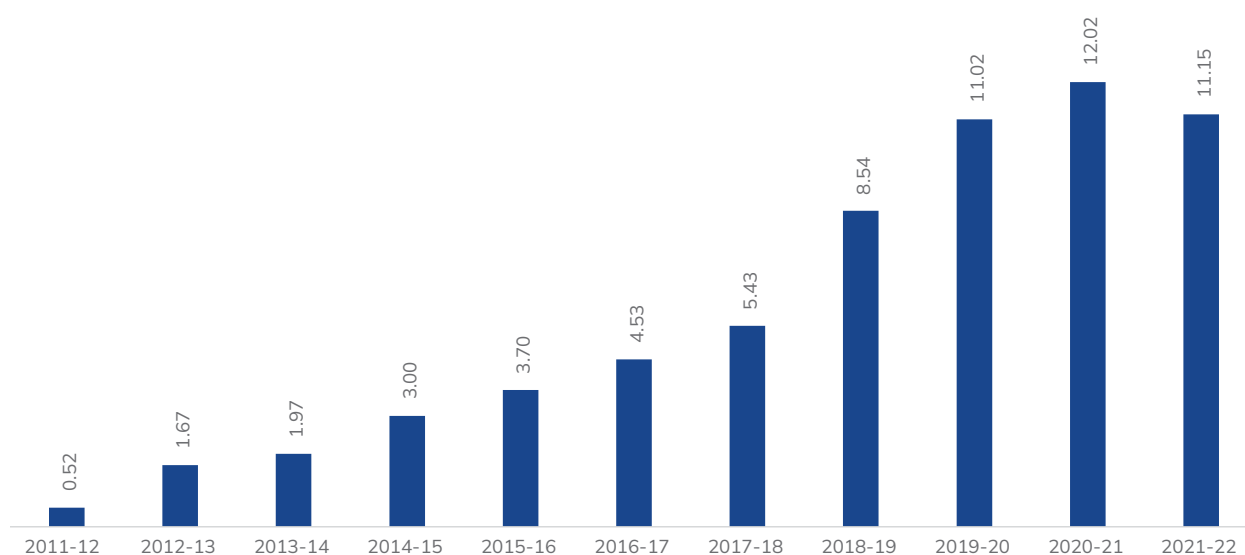
to SST at a reduced rate of 10% subject to the condition that input tax shall not be admissible. Franchise service provider may opt for the statutory tax rate of 13% by submitting an election/option form in the required format and then shall be entitled to adjust the input tax subject to the fulfillment of conditions.

Performance over the years

Year	Revenue (Rs. in billion)	Growth %
2011-12	0.52	-
2012-13	1.67	220%
2013-14	1.97	18%
2014-15	3.00	52%
2015-16	3.70	24%
2016-17	4.53	22%
2017-18	5.43	20%
2018-19	8.54	57%
2019-20	11.02	29%
2020-21	12.02	5.5%
2021-22	11.15	-7%

Franchise

Rs. in billion



4. Banking

The banking sector is the fourth largest revenue contributor as it has generated tax revenue of Rs. 9.66 billion during the FY 2021-22. It exhibited a growth of 4% year-on-year in comparison to Rs. 9.32 billion collected in the previous year.

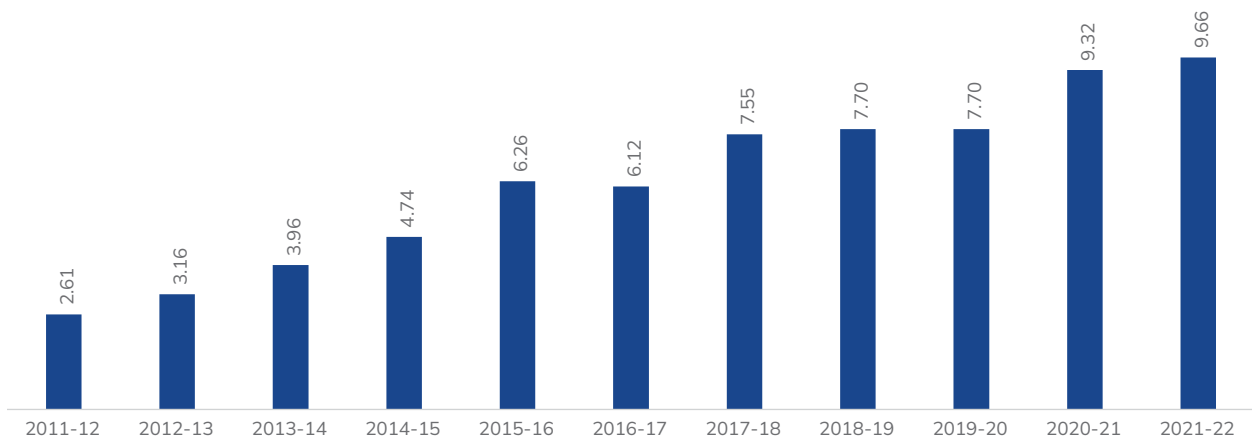
The services provided or rendered by banking companies are chargeable to the SST under tariff heading 98.13 and relevant sub-tariff headings at a standard rate of 13%. Markup or interest charged by banks is excluded from the levy of SST.

Performance over the years

Year	Revenue (Rs. in billion)	Growth %
2011-12	2.61	-
2012-13	3.16	21%
2013-14	3.96	25%
2014-15	4.74	20%
2015-16	6.26	32%
2016-17	6.12	-2%
2017-18	7.55	23%
2018-19	7.70	2%
2019-20	7.70	0%
2020-21	9.32	21%
2021-22	9.66	4%

Banking

Rs. in billion



5. Insurance

The Insurance sector yielded a total of Rs. 8.67 billion in FY 2021-22. Marking an increase of 13%, this sector stood as fifth maintaining its consistency of making it to the top 10 tax revenue contributing sectors. The sector contributed Rs. 7.65 billion in FY 2020-21.

The services provided or rendered in respect of insurance by an insurer, including reinsurer are chargeable to the SST under tariff heading 9813.1000 of the

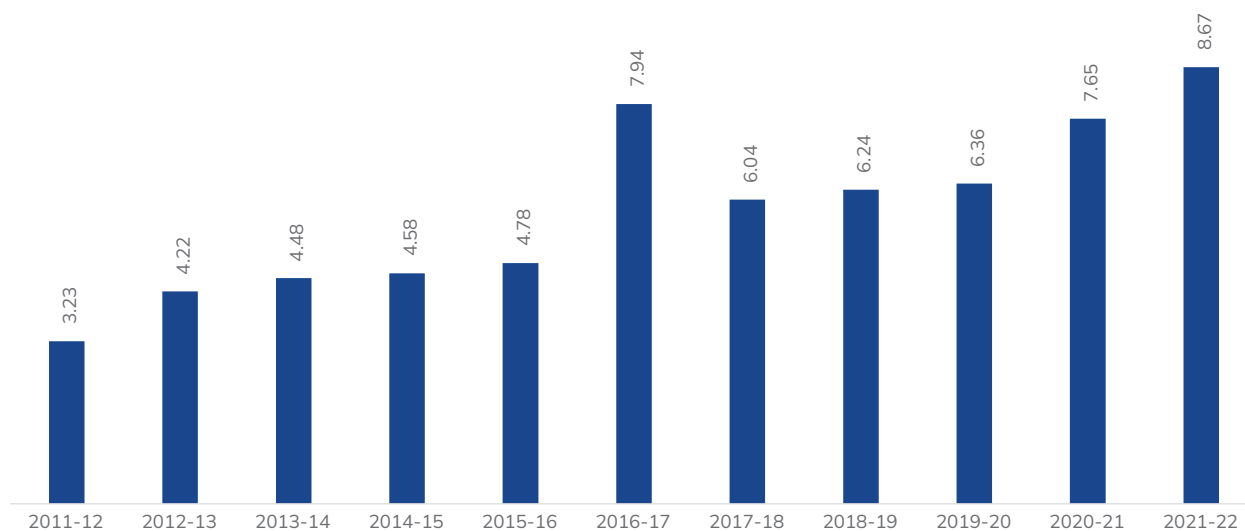
Second Schedule to the Act-2011. Goods, fire, theft and marine insurance are taxable at a standard rate of 13%. Health insurance and marine insurance for export, however, remained exempt from the levy of SST during the FY 2021-22. The services provided or rendered by insurance agents or brokers are chargeable to the SST under tariff heading 9855.0000 of the Second Schedule to the Act-2011 at reduced tax rate of 5%.

Performance over the years

Year	Revenue (Rs. in billion)	Growth %
2011-12	3.23	-
2012-13	4.22	31%
2013-14	4.48	6%
2014-15	4.58	2%
2015-16	4.78	4%
2016-17	7.94	66%
2017-18	6.04	-24%
2018-19	6.24	3%
2019-20	6.36	2%
2020-21	7.65	20%
2021-22	8.67	13%

Insurance

Rs. in billion



6. Contractual Execution

The contractual execution of work or furnishing supplies has contributed Rs. 6.90 billion during the FY 2021-22. The services provided or rendered under Contractual Execution of work or

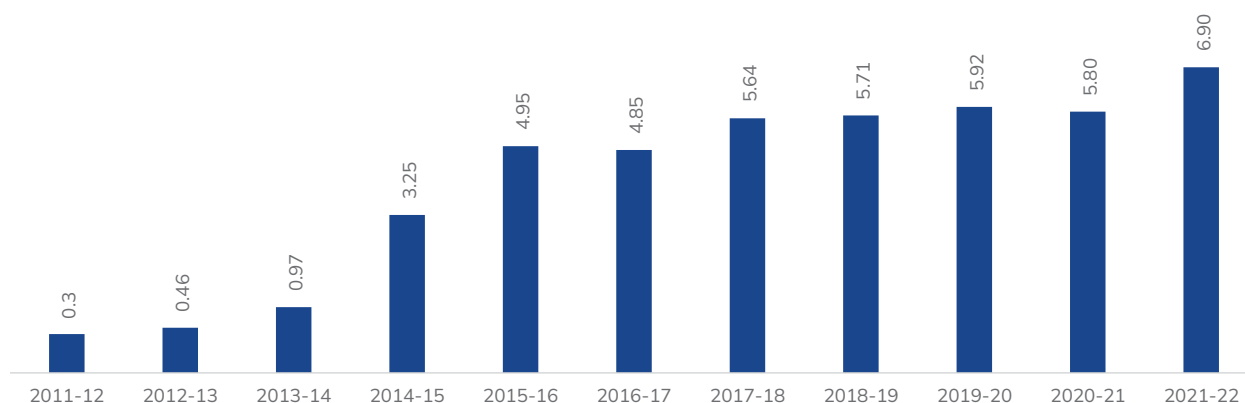
furnishing supplies are taxable services falling under tariff heading 9809.0000 of the Second Schedule to the Act-2011 and taxed at the statutory rate of 13%.

Performance over the years

Year	Revenue (Rs. in billion)	Growth %
2011-12	0.30	-
2012-13	0.46	51%
2013-14	0.97	110%
2014-15	3.25	237%
2015-16	4.95	52%
2016-17	4.85	-2%
2017-18	5.64	16%
2018-19	5.71	1%
2019-20	5.92	4%
2020-21	5.80	-2%
2021-22	6.90	19%

Contractual Execution

Rs. in billion



7. Construction

The construction sector falls under the tariff heading 9824.0000 of the Second Schedule to the Act-2011. These services are taxable at a reduced rate of 8% of the value of service without adjustment of input tax. Any registered person intending to opt for the Statutory tax rate of 13%, may do so by submitting an election/option form and shall be entitled to claim input adjustment. The sector showed an increase of 12% year-on-year by collecting Rs. 4.81 billion during the year.

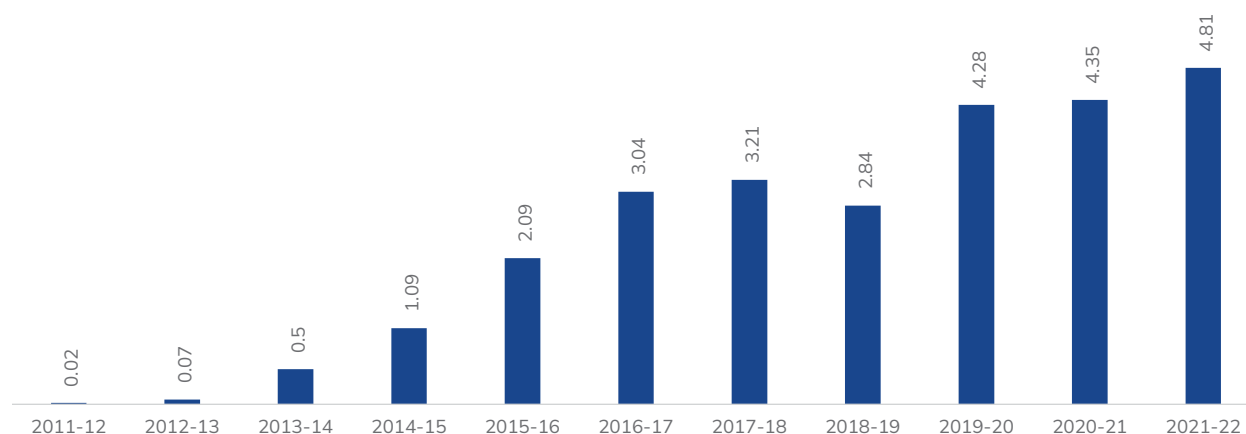
Services provided or rendered by persons engaged in Construction Services, where the total value of such work does not exceed 4 million rupees in a financial year, are exempt from the levy of SST. The threshold is not related to each and every individual contract for construction but is applicable to the annual turnover of the person providing or rendering such services. Further exemptions are also provided to this sector subject to conditions mentioned in the SRB Notification No. SRB-3-4/7/2013.dated 18th June 2013.

Performance over the years

Year	Revenue (Rs. in billion)	Growth %
2011-12	0.02	-
2012-13	0.07	260%
2013-14	0.50	585%
2014-15	1.09	119%
2015-16	2.09	91%
2016-17	3.04	46%
2017-18	3.21	6%
2018-19	2.84	-11%
2019-20	4.28	50%
2020-21	4.35	2%
2021-22	4.81	12%

Construction

Rs. in billion



8. Goods Transport

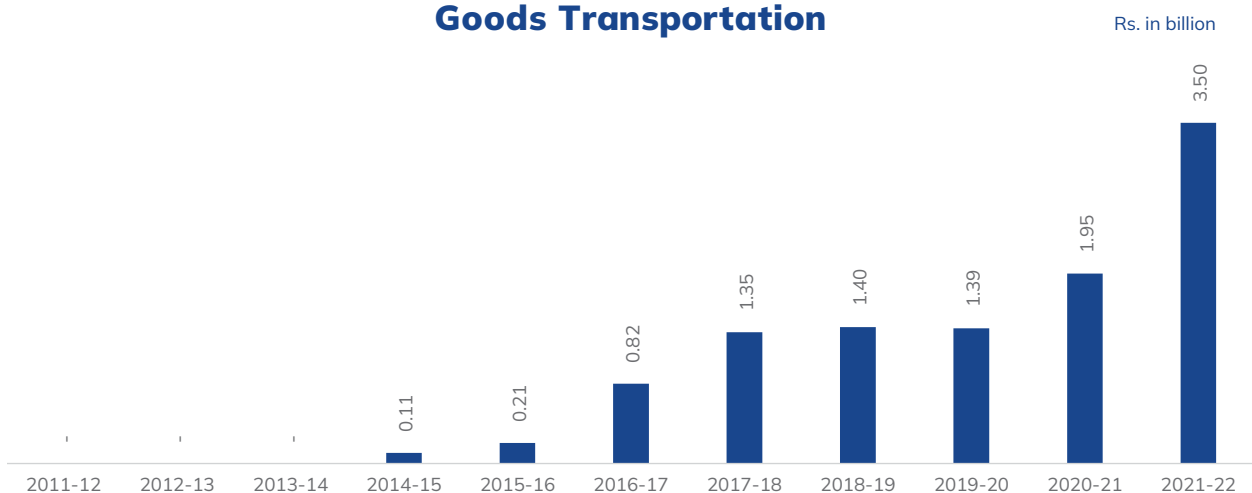
The Goods Transport Service sector contributed Rs. 3.50 Billion in the FY 2021-22, previously the sector contributed Rs. 1.9 Billion. Various meeting and deliberations with stakeholders of the transport industry made way for new registrations and subsequent increase in the tax net. Resultantly, the sector exhibited a huge increase of 80% and served a place among the top ten revenue contributing sectors.

The Inter-City Goods Transportation sector falls under the tariff heading 9836.0000 of the Second Schedule to the Act-2011. These services are taxable at a reduced rate of 8% of the value of service without adjustment of input tax. Any registered person intending to opt for the Statutory tax rate of 13%, may do so by submitting an election/Option form "Form I" in the manner prescribed under Rule 42G of the Rules, 2011, and such person shall be entitled to claim input tax adjustment.

Performance over the years

Year	Revenue (Rs. in billion)	Growth %
2011-12	-	-
2012-13	-	1484%
2013-14	-	-31%
2014-15	0.11	14022%
2015-16	0.21	93%
2016-17	0.82	283%
2017-18	1.35	66%
2018-19	1.40	3%
2019-20	1.39	-1%
2020-21	1.95	40%
2021-22	3.50	80%

Goods Transportation



9. Business Support Services

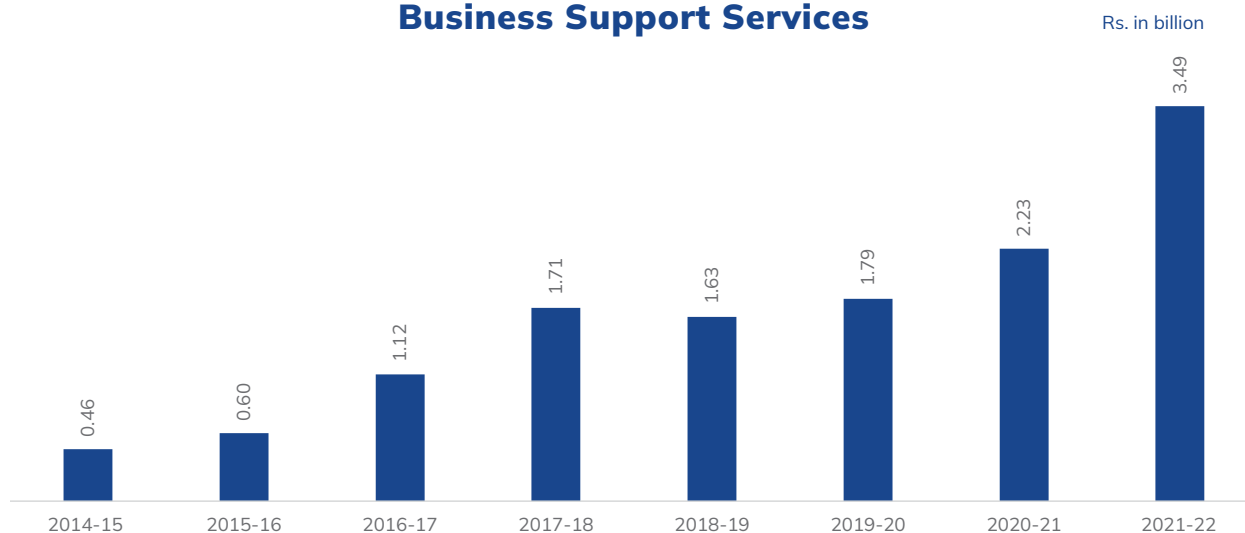
The Business support service sector contributed Rs. 3.49 billion in the FY 2021-22 previously the sector contributed Rs. 2.23 billion hence witnessing an increase of 56% year-on-year. Services provided or rendered by persons engaged in Business Support Services are covered under tariff heading 9805.9200 and such services are taxable at standard statutory rate of 13%.

Business Support Services (BSS) include telemarketing, accounting and processing of transactions, processing of purchase orders, information and tracking of delivery schedules, managing distribution and logistics, customer relationship management services, operational assistance for marketing, formulation of customer services and pricing policies, infrastructural support services and other transaction processing that support businesses.

Performance over the years

Year	Revenue (Rs. in billion)	Growth %
2011-12	-	-
2012-13	-	-
2013-14	-	-
2014-15	0.46	-
2015-16	0.60	31%
2016-17	1.12	85%
2017-18	1.71	53%
2018-19	1.63	-5%
2019-20	1.71	10%
2020-21	2.23	25%
2021-22	3.49	56%

Business Support Services



10. Technical Scientific and Engineering Consultants

The Technical Scientific and Engineering Consultants service sector during the FY 2021-22 contributed Rs. 2.9 Billion as compared to Rs. 1.9 Billion the previous year and reported an increase of 52% year-on-year growth. The Technical, Scientific, and Engineering consultants sector falls under the tariff heading 9815.5000 of the Second Schedule to the Act-2011. These services are taxable at a standard rate of 13% of the value of service.

Technical, scientific and engineering consultants means a person providing or

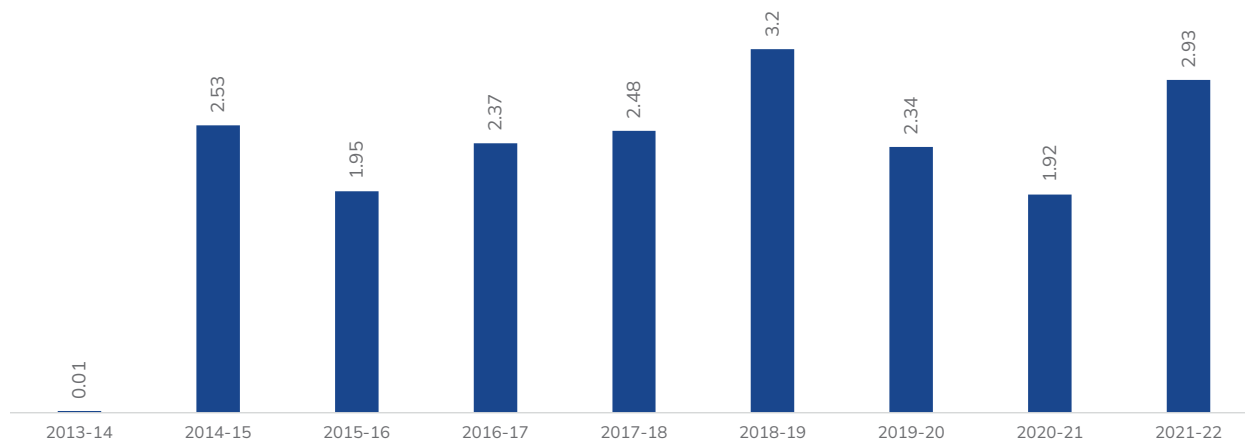
rendering the technical, scientific and engineering service, advice, consultancy, assistance or supervision, in any manner, either directly or indirectly, to any person, in one or more disciplines of technology, science and engineering and includes a person known as a consulting engineer or professional engineer for the purpose of the Pakistan Engineering Council Act, 1975 (Act No. V of 1976) or known as a structural engineer for the purpose of the Sindh Building Control Ordinance, 1979 (Sindh Ordinance No. V of 1979).

Performance over the years

Year	Revenue (Rs. in billion)	Growth %
2011-12	-	-
2012-13	-	-
2013-14	0.01	-
2014-15	2.53	28323%
2015-16	1.95	-23%
2016-17	2.37	21%
2017-18	2.48	4%
2018-19	3.20	29%
2019-20	2.34	-27%
2020-21	1.92	-18%
2021-22	2.93	52%

Technical, Scientific, Engineering Consultants

Rs. in billion



Hospitality, Health and Beauty Sector

The hospitality, health and beauty industry are making swift inroads into Pakistan's economy. The hospitality industry consists of Hotels, clubs and guest houses along with the restaurants sector. Health and Beauty industry involves services of gyms, beauty parlors, cosmetic and plastic surgeries and other fitness services. These services fall within the purview of SRB and are liable to collect and deposit the Sindh Sales Tax on services.

Revenue collection efforts in these services face multiple challenges. Majority of transactions in these sectors are cash-based and major chunk of the industry remains undocumented. The nature of services provided by these businesses are such, that they are consumed directly by the customer (B2C), making it harder to track and monitor. Absence of digitization, tax illiteracy and a history of low compliance are some of the challenges faced in tax collection from these sectors.

SRB, aiming to enhance collection and document these sectors followed two-pronged strategy of automation and enhanced enforcement measures.

As a result, the hospitality sector, which includes services rendered by Hotels,

Restaurants & Café, Caterers etc., recorded a huge 65% year-on-year growth. Field monitoring and on-site audits were conducted across Sindh Province. A renowned restaurant in an upscale locality of Karachi was sealed due to persistent non-compliance. Launching of the SRB-POS system during the latter part of the fiscal year also contributed to the growth.

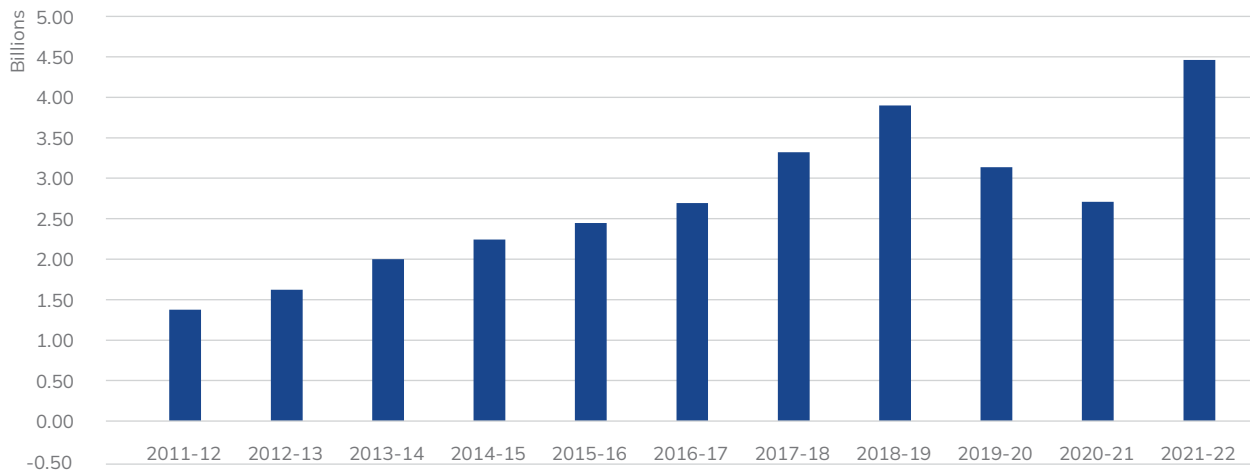
Health and Beauty sector, which includes services provided by gyms, beauty parlors, cosmetic and plastic surgeries, Pedicure/manicure services and other fitness services. This sectors too recorded an increase of 81% year-on-year, in FY 2021-22.

Two developments will play a vital role in reaching optimum revenue collection in these sectors. First, deployment of the SRB-POS system will minimize the volume of cash-based transactions leading to enhanced documentation. Second, Honorable Sindh High Court's decision regarding taxability of aesthetic surgery/treatment shall assist in tax collection efforts. It is hoped that the hospitality, health and beauty sectors will continue to grow and help widen the tax base leading to greater revenue generation.

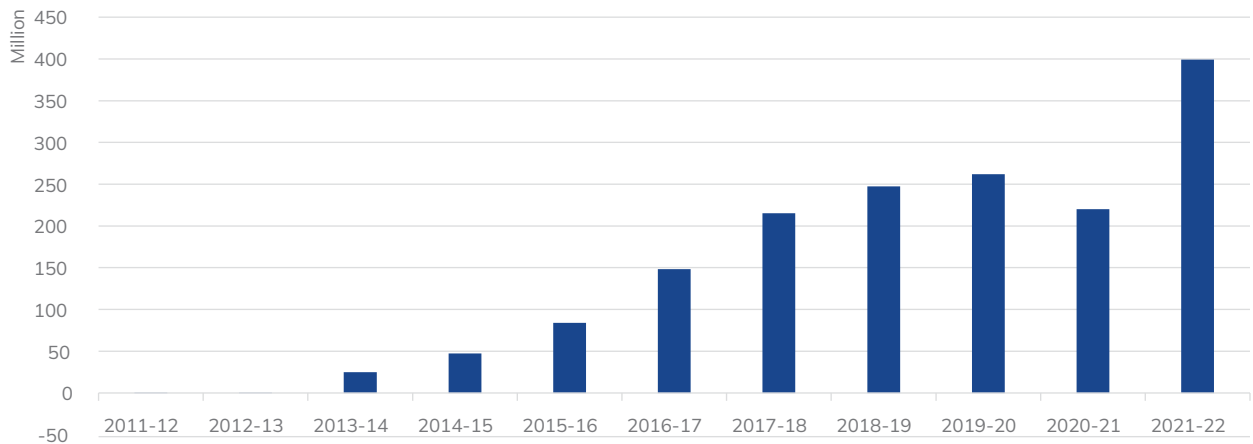


Collection over the years

Hospitality



Health & Beauty



Initiatives and Innovations

Point of Sale System.

Countries across the globe are striving to curb the cash economy and relentlessly thriving to enhance the documentation of economy by adopting digital mechanisms. In the similar spirit, the SRB has introduced the Sindh Revenue Board's Point of Sales System (SRB-POS) an e-invoicing system designed for the undocumented sectors (i.e Hospitality, Health and Beauty).

SRB POS system is developed in-house by IT Wing of SRB in coordination with operations wing. The system is hassle-free and carries zero cost implications. Further, it is user-friendly and can communicate with all sort of the POS solutions available in the contemporary business market. The SRB-POS system focuses upon the real-time reporting of the invoices generated at the business establishment of the integrated person. The invoices generated are QR coded and verifiable through Sindh Revenue Board's Mobile application available at Google Play Store or Sindh Revenue Board's website www.srb.gos.pk.

Whereas, it is an undeniable fact that success of any initiative is directly proportional to the support and confidence of relevant stakeholders. Accordingly, multiple workshops and user acceptance testing (UAT) sessions were held with all the stakeholders at the SRB Head Office as well as the SRB's regional office at Hyderabad and Sukkur.

In April, 2022, Chairman SRB, Dr Wasif Ali Memon inaugurated a fully automated SRB-POS Control Room established at SRB headquarters. The SRB-POS control room is designed to ensure proper

implementation of SRB-POS system through real-time monitoring of business activities, swift data transmission, monitoring through advanced features like Heat Maps & Business Intelligence tools, and handling of multiple complaints simultaneously, all aimed at providing proactive facilitation to businesses and stakeholders.

Presently, 85 restaurants having 161 branches and a total of 219 SRB-POS have been integrated. Whereas, the largest online marketplace providing food delivery services was also successfully integrated with SRB-POS in shortest possible time.

Whereas, acknowledging the importance of the stakeholders and to boost their moral, Sindh Revenue Board's Chairman Dr Wasif Ali Memon, distributed the appreciation certificates to the 15 restaurants who were the earliest to adopt the SRB POS system.

In the coming fiscal year, SRB aims to enhance the indigenous SRB-POS system by refining it and making it an end-to-end solution for the business, by introducing an automated/generation of Annexure-C, which would make filing of the Sindh Sales Tax returns easier and less time consuming for the integrated business. Similarly, SRB also aims to launch a Prize Scheme for the masses, who will verify the QR code given on the SRB POS invoice. Sindh Revenue Board thanks all integrated persons for their support in making the SRB's POS a success, a system based on mutual trust and coordination. Further information on the POS system can be found at www.srb.gos.pk.

Inauguration of POS Control Room



Participants interacting with POS Team



User Acceptance Testing with relevant stakeholder



Award Distribution



Withholding Agents

The Rule 3 of Sindh Sales Tax Special Procedure (Withholding) Rules, 2014 (Withholding Rules, 2014) require withholding agent to deduct and deposit the SST amount, at the applicable rate from the amount invoiced or billed or charged by the service provider. The term withholding agent is defined in sub-rule (2) of rule 1 of the Withholding Rules, 2014 which includes the offices and departments governed by Federal Government, Provincial Governments, and Local or District Governments; autonomous bodies; public sector organizations including public corporations; state-owned enterprises and regulatory bodies and authorities; organizations which are funded fully or partially out of the budget grants of Federal or Provincial governments; companies as defined in clause (28) of section 2 to the Act-2011; and FBR

registered persons or SRB registered persons for the purpose of collection and payment of SST, provided that they are resident in Sindh or have a place of business in Sindh.

However, exclusions are provided to the SST compulsorily collected by SRB registered service provider of telecommunication, bank companies, financial institution, insurance company (other than a reinsurance company), port operator, airport operators, terminal operator and airport ground services. The total contributions from withholdings agents during the FY 2021-22 is Rs. 19.4 billion posting a growth of 41.05 % year-on-year. The collection made during the previous year was Rs. 14.35 billion. Despite economic slowdown, the collection during the FY 2021-22 were commendable.

Top 10 Withholding Agents

Rs. in billion

S. NO.	NAME	AMOUNT
1	Project Director Sindh Resilience Project (SRP)	722.91
2	Engro Polymer And Chemicals Limited	640.11
3	Thar Coal Block-1 Power Generation Company (Pvt.) Ltd	610.41
4	Aisha Steel Mills Limited	604.64
5	K-Electric Limited	537.4
6	Fauji Fertilizer Bin Qasim Limited	482.68
7	Unilever Pakistan Foods Limited	466.89
8	Tapal Tea (Private) Limited Worker's Profit Participation Fund	321.9
9	Sino Sindh Resources (Pvt) Limited	298.37
10	Nestle Pakistan Limited	273.8
TOTAL		4959.11

The applicable withholding rate/deduction rate, against the services received/procured by Withholding agents, is tabulated as under:

Sr. No.	Service Category	SST Deduction Rate by Withholding Agents
1	Taxable Services received from SRB unregistered person	Whole of the tax amount at the applicable rate of SST using tax fraction formula.
2	Taxable Services, except Advertisement Services; Renting of Immovable Property Services; Intercity transportation services other than those through pipeline or conduit or through specialized car carriers or through the fleet of logistic companies owning not less than 25 goods transport vehicles and Auctioneers Services, received from SRB registered person	1/5th of SST amount as shown on invoice
3	Advertisement Services, Renting of Immovable Property Services, Intercity transportation services other than those through pipeline or conduit or through specialized car carriers or through the fleet of logistic companies owning not less than 25 goods transport vehicles and Auctioneers Services	Whole of the SST amount, invoiced or billed by service provider
4	Services provided or rendered by insurance agent or insurance brokers	Whole of the SST amount, invoiced or billed by service provider
5	Person providing the services of a cab aggregator	Whole of the SST amount, invoiced or billed by service provider
6	Person providing services of contractor of building or construction (ADP/PSDP scheme 2019-20 or thereafter)	Whole of the SST amount, invoiced or billed by service provider



SWWF & SWPPF

Introduction

Consequent to the omission of the Concurrent List from the Fourth schedule to the Constitution in terms of the Constitution (Eighteenth Amendment) Act, 2010, the matters relating to the welfare of the Labour got devolved to the Provinces. Accordingly, Sindh Workers Welfare Fund Act, 2014, (Sindh Act No XXXIII of 2015, hereinafter referred as the Act, 2014) was enacted which replaced the Worker Welfare Ordinance, 1971 to the extent of its application to the Province of Sindh and made provisions for the levy and collection of the contributions of Sindh Workers Welfare Fund.

Likewise, Sindh Companies Profit (Workers' Participation) Act, 2015 (Sindh Act No. XVIII of 2016, hereinafter referred as the Act, 2015), also replaced the Federal Law of Companies Profits (Workers' Participation) Act, 1968, to the extent of its application in Sindh and provided for the levy and collection of the Sindh Workers' Participation Fund.

Constitution of Fund

Sindh Workers Welfare Fund (SWWF) constituted under section 4 of the said 2014 Act, consists of:

- contribution made by Government;
- funds received from industrial establishments under the Act, 2014;
- leftover amounts transferred to the Fund in respect of Workers Participation Fund under the Act, 2015 and
- other voluntarily contributions by stakeholders.

Utilization of Fund

Under section 8 of the Act, 2014, the moneys in the Fund are utilized for financing projects related to establishment of housing estates or construction of houses, flats or education institutions or hospitals, development of plots for the workers and financing of other measures for the welfare of workers and their dependents. A part of the Fund may also be utilized for investment in securities approved by the Government. These functions are performed by the Sindh Workers Welfare Board constituted under section 3 of the Act, 2014.

Requirement of Contribution to be paid by Industrial Establishments:

Any industrial establishment / undertaking, covered by the scope of section 2(g) of the Act, 2014 and the SCHEME as per the Schedule of the Act, 2015 in the province of Sindh is liable to pay 2% of profit before taxation, as Workers Welfare Fund. It is also liable to pay the leftover amounts of fund (fund created as 5% of profit before taxation) after distribution of the said fund amongst workers, as Workers Participation Fund. The leftover amounts of Workers Participation Fund, on being so deposited, become a part of the Workers Welfare Fund in terms of section 4 of the Act, 2014.

Performance During FY 2021-2022

Sindh Revenue Board made notable progress during FY 2021-2022 by collecting SWWF/SWPPF of Rs.8.24bn which is 19% higher than the collection of Rs.6.938bn during FY 2020-2021.

Challenges:

- CCI, in its decision dated 23.12.2019, in case No. CCI.14/1/2019 decided that “The Council held that being trans-provincial and inter-provincial matter, both the organizations i.e. EOBI & WWF should remain with the Federal Government to perform its functions under Employees Old-Age Benefits Act, 1976 and Workers Welfare Fund Ordinance, 1971, till such time a mutually agreed mechanism is developed.”. Ever since that decision on 23.12.2019, the CCI has not yet developed the requisite “mutually agreed mechanism”. As a result both FBR and the trans-provincial/inter-provincial establishments are not adhering to the Constitutional Provisions embodied in the 18th Amendment, specifically the provisions of Article 270AA(6) despite the fact that Province of Sindh has legislated its own laws on WWF and WPPF for application in Sindh. The said CCI Decision dated 23.12.2019 is being cited by the persons liable to pay contributions of SWWF and SWPPF as an excuse for not depositing their liability in the Sindh Government’s heads of accounts and accordingly SWWF/SWPPF collection is suffering.
- Taking advantage of the aforesaid decision of the CCI, the Federal Govt/FBR added (through the Finance Act, 2021) Provisos to sections 60A and 60B of the Income Tax Ordinance, 2001 disallowing the deduction of amounts of WWF and WPPF where paid to the Provinces. Ever-since the enactment of the said amendments, the trans-provincial establishments / undertakings located in Sindh are reluctant to pay the contributions of SWWF/SWPPF to SRB and, instead, are paying the contributions to the Federal Government so to avail the entitlement of deductible allowance.
- Many Industrial Establishments / Undertakings are depositing the contribution of Sindh Workers Welfare Fund and Sindh Workers Participation Fund with Nazir of the Court instead of Sindh Revenue Board.
- In addition, the collection of Sindh Workers Welfare Fund and Sindh Workers Participation Fund has suffered due to mounting litigations (presently, 240+ cases pending in the Sindh High Court and 5 cases pending in the Supreme Court of Pakistan).

Collection Over the Years						Rs. in million
2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
713	2,583	7,908	7,132	5,843	6,939	8,247

Top 10 Contributors During 2021-2022

SWWF	SWPPF
Indus Motor Company Limited	International Steels Limited
International Steels Limited	Indus Motor Company Limited
Getz Pharma (Private) Limited	Getz Pharma (Private) Limited
Engro Polymer and Chemicals Limited	Tapal Tea (Private) Limited
Aisha Steel Mills Limited	Engro Polymer and Chemicals Limited
Gul Ahmed Textile Mills Limited	Aisha Steel Mills Limited
Aisha Steel Mills Limited	Triconboston Consulting Corporation (Pvt.) Limited
Lotte Chemical Pakistan Limited	FFBL Power Company Limited
Unity Foods Limited	Aisha Steel Mills Limited
Barrett Hodgson Pakistan (Private) Limited	Fauji Fertilizer Bin Qasim Limited

The Way Forward:

Sindh Revenue Board endeavors to increase the collection of Sindh Workers Welfare Fund for the welfare of workers of Sindh by actively engaging with stakeholders, associations, Labour and HR department, Government of Sindh, to bring prosperity in the province of Sindh.

Sindh Revenue Board looks forward for review of the CCI decision dated 23.12.2019 so as to make it coherent with the intent and purposes of the

devolution made through the 18th Constitutional Amendment.

Sindh Revenue Board appreciates and acknowledges the support of all stakeholders, Sindh Workers Welfare Board, Labour and HR Department of Sindh, Industrial establishments and their employees in achieving the devolution target (welfare of workers and labours in Sindh) and making it a successful story.



Tax Policy Wing

Tax Policy Wing deals with Sindh sales tax policies which includes formulating of proposals for resource mobilization for the annual Sindh Budget, suggesting legislative amendments in the provisions of the Sindh Sales Tax on Services Act, 2011 and proposing amendments in the Sindh Sales Tax on Services Rules, 2011 (Rules, 2011), Sindh Sales Tax Special Procedure (Withholding) Rules, 2014 (Withholding Rules, 2014) besides other Notifications/policy guidelines issued under the Act-2011. Following are other key matters which Tax Policy Wing deals with:

- Examining various tax-related and exemption-related proposals received from various Chambers of Commerce & Industry, Tax Payers' Associations, Business Councils and the taxpayers;
- Examining issues of tax irregularities and suggesting measures for removal of the same;
- Issuing Notifications / Rulings / Clarifications/Circulars/Standing Orders.
- Issuing clarifications in resolution of doubts or disputes for the information of the taxpayers and the tax collectors;
- Coordinating with NFC Secretariat of Sindh Government and Federal Government;
- Coordinating with Federal Board of Revenue and other three Provincial Sales Tax Authorities;

- Dealing with matters concerning Council of Common Interest (CCI);
- Dealing with matters concerning National Tax Council (NTC) and its Executive Committee;
- Dealing with Chief Minister's directives received from time to time on tax matters; and
- Resolution of complaints received on Prime Minister's Pakistan Citizen's Portal and on <complaint@SRB.gos.pk>.

Meetings Held during the FY 2021-22

During 2021-22, several meetings including virtual meetings due to COVID-19 Pandemic, were held with the stakeholders.

Meeting with Revenue Authorities/Boards

For the purposes of coordination between provinces in relation to sales tax matters, Tax Policy Wing attended two "Inter-Provincial Sales Tax Coordination Committee's meetings" as were held during 2020-21 on 26th Sep, 2020 and 17th Oct, 2020 in Lahore and Karachi, respectively. In these meetings several important issues were discussed for resolution and harmonization including matter of common definition of goods and services in Provincial Sales Tax Laws, Single Portal, Negative List, WWF/WPPF matters as result of CCI decision dated 23rd Dec, 2019 and matters in relation to Software & IT Industry.

Tax Policy Wing also virtually attended a meeting held between FBR and Provincial Revenue Authorities (PRAs) held on July 23, 2020, on the implementation of Single Portal/Single Return. Besides, a ceremony in relation to signing of MoU between FBR and PRAs for the development of Single Portal/Single Return was also attended, virtually, on 7th April, 2021.

Meetings with Taxpayers' Associations

During FY 2021-22, Tax Policy Wing held several meetings with the Taxpayers' Association, including the following, in relation to various matters like Budget Proposals in relation to SST, resolution of the taxation issues and so on.

- i. Meeting with representative of Association of Builders and Developers (ABAD) on the matter of levy of SST on Property Developers and Promoters on 12th Aug, 2020
- ii. Meeting with the representatives of Pakistan Overseas Employment Promoters Association (POEPA) on 18th Mar, 2021
- iii. Meeting with All Pakistan Restaurants Association (APRA) on 09th June, 2021
- iv. Meeting with the representatives of the Pakistan Broadcasters Association (PBA) held on 10th June, 2021

National Tax Council (NTC) Meetings

Several meetings of Executive Committee of the National Tax Council were attended virtually by Tax Policy Wing on 5th Aug, 18th Aug, 17th Sept, 14th Oct, 25th Nov, 16th Dec, 2020, 21st Jan, 2021, 1st Feb, 2021, 3rd Mar, 2021, 22nd Apr, 2021 and 29th Apr, 2021 in relation to the matter of harmonization of sales

tax regime in Pakistan. Tax policy wing is the host unit within the SRB for events involving coordination with outside stakeholders including FBR and the provincial tax domains.

USAID-matters

- i. Meetings were held on 7th and 16th July, 2020, with the representatives of Municipal Services Delivery Program (MSDP), Sindh Basic Education Program (SBEP) and Planning & Development (P&D) Department in relation to the exemption of SST on the USAID-funded projects.
- ii. Virtual meetings held with the USAID representatives on 14th and 16th July, 2020 on the matter of exemption of SST on USAID-funded projects in Sindh.

Meeting with the Ministries

- i. Tax policy Wing attended meetings held with Ministry of Petroleum, Islamabad and Oil Tankers Contractor Association (OTCA) in relation to the levy of SST on transportation of petroleum oils, on 18th, 20th and 24th July, 2020.
- ii. Meeting was also held with the Ministry of Inter-Provincial Coordination Committee on 08th June, 2021 in relation to the matter emanating from the Lahore High Court Order dated 9th October, 2020 in case of Pakistan Broadcasters Association (PBA) which was attended virtually by Tax Policy Wing.

Meetings at Chief Minister House

- i. Meeting held at the CM House Karachi on 14th September, 2020, between the Chief Minister, Sindh and the Federal Minister for IT & Telecom, accompanied by representatives from PASHA. The meeting discussed matters of Sindh sales tax on IT & Software services.
- ii. Meeting with the Chief Minister in relation to the Resource Mobilization Proposals 2021-22 on 06th May, 2021 was also attended by TP Wing.
- iii. Meeting held with the Advisor to the Honorable Chief Minister on Law on 14.10.2020 in relation to matters of SWWF/SWPF. Meeting was also attended by the Advocate General Sindh, Secretary Labor & H.R Department, Secretary, SWWF Board, etc.

Meetings in relation to SST on development schemes

Following meetings were held in relation to SST on development schemes and were attended by Tax Policy Wing:

- i. Meeting regarding levy of SST on services on development schemes on 19th October, 2020 at Sindh Secretariat building under the Chairmanship of the Chief Secretary, Sindh.
- ii. Meeting regarding levy of SST on services on development schemes at SIFM, SRB, Karachi on 20th November, 2020 regarding "SST rate on development scheme and the modalities of collection of the SST thereon. Meeting was attended by

Secretary P&D Department and the representative from various Administrative Departments of Sindh.

- iii. Meeting regarding SST rate on development schemes and modalities of collection of SST thereon, was held at SIFM, SRB, Karachi on 09th Feb, 2021. Meeting was attended by Special Secretary P&D Department and the representative from various Administrative Departments of Sindh.

Other Meetings:

- i. Virtual meeting was held on 16th July, 2020 on the matter of revival of construction sector under the chairmanship of Chief Secretary.
- ii. Meeting with the EY and SECP on 19th August, 2020 on the matter of common business registration.
- iii. Virtual meeting with Finance Division, Islamabad in relation to "RISE Program" on 16th September, 2020

Resource mobilization proposals for the Sindh Budget 2021

On receipt of the budget proposals from the Chambers of Commerce & Industry (i.e. KCCI, OICCI etc.), Trade and Taxpayers' Associations (i.e. NAIAP, Pakistan Hotels Association, Pakistan Banks Association etc.) and individual taxpayers, the Tax Policy Wing examined and formulated views, comments and recommendations on all the budget proposals in relation to Sindh sales tax on services. For this purpose, Tax Policy Wing also held meetings with

POEPA, PBA, PASHA etc. Subsequently, Tax Policy Wing drafted the Resource Mobilization Proposals 2021-22 and submitted the same to the Finance Department, Sindh on 4th May, 2021. However, it was decided by the Government that there will be no new tax and no increase in tax rates this year. Therefore, Sindh Finance Bill 2021, was neither prepared nor presented.

Complaints and redressal of grievances

Besides the redressal of several complaints and grievances received on SRB helpline, emails and phones, the Tax Policy Wing also handled 276 public complaints received on the Prime Ministers-sponsored "Pakistan Citizen's Portal". Moreover, complaints and grievances were also promptly resolved at complaint@SRB.gos.pk

Working tariff

With a view to facilitating taxpayers and also the officers of SRB, Tax Policy Wing prepared an updated Working Tariff of Sindh sales tax on services containing statutory and effective tax rates on services, existing exemptions / concessions, giving reference of the related notifications, etc. The said Working Tariff is uploaded on SRB website and is also circulated among the relevant stakeholders.

Notifications under the Act-2011

Notifications in relation to several matters including decisions taken by the cabinet on the proposals made by SRB were initiated in the Tax Policy Wing such as,

i. In compliance with the decision of the

Cabinet meeting held on 30th September, 2020, two exemption notifications were issued on 15th October, 2020, specifying exemption of SST on certain taxable services as are received/procured by Municipal Services Delivery Program (MSDP), Sindh, as funded by USAID under PEPA agreement and exemption of SST on taxable services as are procured by the USAID or the implementing under the Sindh Basic Education Program (SBEP) respectively.

- ii. In view of the discussions held with the Ministry of Petroleum, Provincial Authorities, OTCA and the Sindh Cabinet decision in its meeting held on 13th October, 2020, The Tax Policy Wing issued an amendment notification No. SRB-3-4/32/2020 dated 29th October, 2020 specifying certain procedure amendments envisaging resolution of problems of taxpayers and enabling OTCA members to avail input tax credit facility.
- iii. In terms of the Sindh Cabinet decision in its meeting held on 19th December, 2020, the validity of the time- bound exemption notification No. SRB-3-4/3/2016 dated 26th February, 2016, in relation to exemption of SST to Coal Mining Companies and Coal-based power generation companies, as are located in Thar coal field region, were extended from 2020 to 2025.
- iv. Notification No. SRB-3-4/8/2021 was issued on 31st May, 2021 specifying the relief/incentive

package which provided substantial benefits (of waivers/concessions in payment of amounts of default surcharge and penalties) and incentives to the taxpayers, service providers and withholding agents in return of their tax compliance.

- v. Notification No. SRB-3-4/10/2021 and SRB-3-4/11/2021 dated 31st May, 2021 were issued, specifying the relief/incentive package which provided substantial benefits (of waivers/concessions in payment of amounts of default surcharge and penalties) to the Fund Payers of WWF and WPPF.
- vi. Notification No. SRB-3-4/13/2021 dated 30th June, 2021 specifying exemption of SST on exports of Call Centre services was also issued.
- vii. Notifications No. SRB-3-4/14/2021 to No. SRB-3-4/16/2021 dated 30 June, 2021 specifying amendments in Sindh Sales Tax on Services Rules, 2011, Sindh Sales Tax Special Procedure (Transportation and Carriage of Petroleum Oils through Oil Tankers) Rules, 2018.
- viii. Further Notifications No. SRB-3-4/17/2021 to No. SRB-3-4/19/2021 dated 30th June, 2021 specifying extension in the existing reliefs of reduced rate and/or

SST exemption (expired on 30th June, 2021) in relation to the services of recruiting agents, health insurance and Cable TV Operators for a period up to 30th June, 2022.

Circulars

Circulars in relation to the following were issued:

- i. Circular No. 06/2020 was issued on 10th July, 2020 clarifying mechanism in relation to input tax adjustment against invoices issued by foreign service providers not having SNTNs.
- ii. Circular No. 07/2020 dated 24th July, 2020 extending the deadline for submission of online FORMs i.e. "F", "C", "R", "B", "G" and "I".
- iii. Circular No. 01/2021 dated 17th May, 2021 providing extension to the registered persons in the last date for e-deposit of SST and e-filing of tax returns for tax period April 2021 in view of the Eid Holidays.

Clarification, Guidance & Facilitation

Tax Policy Wing provided prompt guidance to officers of the SRB and also to the taxpayers and their associations clarifying several taxation, exemption and procedural issues. Tax payer's facilitation was provided through correspondence of letters, e-mails and toll-free number 0800-00778.

Audit Wing

The tax administration system in SRB is operating on self-assessment basis aimed at promoting voluntary-compliance, documentation and self-policing. Through Audit, SRB management is able to determine whether a registered person/taxpayer has correctly determined his tax liability, deposited due tax and is making such adjustments of input tax, to which he is legally entitled. Effective audits create deterrence and help promote culture of tax compliance. Cases are selected for audit on the basis of the risk-based selection criteria, along with field reports and preliminary desk audit of units.

Highlights of the performance and activities during the year

During the Financial year 2021-22, a total of 131 audit cases were selected for audit and further 48 cases were selected as specific issue-based cases. 239 audit cases were carried forward from previous FY2020-21, resulting in a total of 418 cases. Out of those 418 cases 11 are pending because of stay order from Courts. Out of the total 418 cases 87 cases were finalized and contravention reports amounting to PKR 4.207 million were forwarded to the operations wing. Further, a total of PKR 67.269 million Sindh sales tax was recovered.

Audit Wing also facilitated other SRB Wings in matters concerning external audit and it also coordinates on behalf of SRB with department of DG Audit, Sindh in relation to Departmental Accounts Committee (DAC) and Public Accounts Committee (PAC) matters. Further, Audit Wing actively coordinates with NBP regarding timely clearance of the pending

PSIDs and performed reconciliation exercise with respect to unreported revenue amounts and reported to NBP on timely basis.

RISK MANAGEMENT SYSTEM (RMS):

Audit Wing also took initiative to revise RMS for audit case selection. The objective of RMS is to enable SRB to accomplish its mission by enabling improved audit selection. RMS helps in identifying risk areas and select high risk cases for audit based on audit capacity. This year risk areas were discussed in detail and basic model was developed. Now, the same is ready to be implemented after simulation exercise, followed by approval of the management. Thereafter, the IT development process shall start.

AUDIT MANAGEMENT SYSTEM (AMS):

Audit Wing in collaboration with SRB IT Wing, has developed and implemented an in-house AMS. The AMS is a compact system which has created almost paperless working environment. All notices and reports generated through AMS are QR coded, which help enhance transparency and taxpayer trust in matters of correspondence with the taxpayers.

RECEIPT RECONCILIATION PORTAL (RRP):

Audit Wing also undertakes monthly bank branch-wise activity of revenue reconciliation with National Bank of Pakistan. To expedite this process, the Audit Wing in collaboration with IT Wing has developed and implemented in-house RRP which has improved the efficiency and accuracy of revenue reconciliation process.

Finance & Administration Wing

The Administration and Finance Wing ensures that provision of quality support and timely response is extended to employees at all levels through professional practices and efficient management.

Finance Wing

The Finance Wing is mainly responsible for acquiring, managing and forecasting funds required to run SRB in an efficient manner. There are two major responsibilities of Finance Wing, that are budgeting and optimal allocation of funds for various departments, wings and operational activities in order to facilitate all personnel employed by SRB. It ensures efficient financial management and financial control necessary to support all activities. SRB spends its resources with due diligence and complies with the statutory guidelines of Sindh Government's Finance Rules and rules set out by Sindh Public Procurement Regulatory Authority (SPPRA).

Finance Wing also performs strategic planning and forecasting to carry out optimal utilization of funds, recording financial transactions, reconciling expenditures & ensuring compliance with existing rules and regulations. It is also responsible to deduct taxes from each transaction as per the prevalent law. Moreover, it contributes to Organizational growth by measuring and reporting key statistics of finance in compliance with KPIs, on regular basis. These include summary of allocated budget, budget utilized and funds available for use and is usually communicated to senior management in an understandable format.

Admin Wing

The Admin Wing is mandated to provide

administrative and logistical support to entire SRB. This Wing works across all departments and performs all tasks pertaining to its support functions by maintaining efficient management of resources. The main admin functions include:

Stakeholder Management.

Primary responsibility of Admin Wing is to coordinate with all stakeholders including; employees, Board and liaise with relevant external public/private authorities for various functions, aimed at providing a seamless working environment.

Contracts & MOUs

Keeping in mind the dynamic nature of work, Admin Wing proactively caters for various organizational needs by executing MOUs and contract in a timely and effective manner.

Health Insurance

Finance and Admin Wing provides 24/7 support to SRB employees in case of medical emergencies and coordinates with the health insurance service provider to ensure the best medical assistance for SRB employees across the board.

Asset Management

The Admin Wing ensures adequate stock and inventory an inventory management and an asset management system are in place to maintain record for monitoring and ease of access.

Procurement Wing

In order to ensure seamless functioning, admin wing procures relevant goods/services from external sources by fully complying with the guidelines and rules of Sindh Public Procurement Regulatory Authority (SPPRA).

Human Resource Wing

Human resource Wing is tasked with supporting and managing personnel employed by SRB and ensuring a positive and energizing work environment. Functional areas of the Human Resources department include staffing and workforce planning, compensation and benefits administration, diversity, and inclusion, and policy development, succession planning, training and development.

In FY2021-22, HR continued its efforts to support train and retain staff through frequent communication with all tiers of staff.

Initiatives:

- To create an environment of growth and reinforce SRB's vision to support HR. The first DPC (Departmental Promotion Committee) was held on 18th May 2022, for the promotion of 17 AC to DCs. This was an excellent motivator for the employees. SRB commits to continue providing opportunities of growth and progress to all its employees.
- SRB also held the first MPE (Mandatory Promotion Exam) on 14th May 2022 for our staff in SRB scale-16 to SRB scale-17. A total of 29 eligible officers appeared in the MPE. The results were satisfactory.

Records Management and HRMS

SRB is continuously moving towards E-administration, in this regard HR Wing has successfully digitized important documents, e.g. personnel information. SRB HR encourages all staff to utilize the HRMS for all HR requirements, e.g. leaves, pay slips and tax certificates.

Training and Professional Development (SIFM)

The Sindh Institute of Fiscal Management continued its initiatives of providing our employees with trainings and opportunities for growth. Several Seminars were held and experienced speakers invited to conduct trainings on professional growth and tax specific topics.

A workshop on Organizational Culture and Growth titled, "Management Culture, Secrets & Success" was conducted by Mr. Shakaib Ahmed Qureshi (Ex-Chairman, SRB) on April 1st 2022. The workshop included brainstorming sessions on 'problem identification', 'problem solving' and leadership. The session was attended by Senior Management and officers of SRB. Mr. Shakaib was full of praise and appreciation for the growth SRB had achieved and shared his insights and knowledge for further improvements.

On 3rd February 2022 Mr. Shoaib Mir, a seasoned bureaucrat having decades of experience, graced SRB with his presence and delivered a talk on "Stress Management" at SIFM. The session covered critical yet overlooked topics such as managing expectations, competition culture, work ethics, work-life balance and other areas which involve soft skills and emotional intelligence. Mr. Shoaib Mir answered queries and provided unique tools and paradigms as possible solutions to everyday challenges.

Additionally, routine trainings were also held for IT related topics and soft skills trainings for staff.

Baluchistan NGO also visited SRB, and young girls from schools, predominately from remote areas represented. The

visitors were given a small presentation and the women's role at SRB was highlighted.

Further, a series of lectures for MPE (Mandatory Promotion Exam) were also organized for the staff appearing in the same. Given the COVID precautions, SRB responsibly conducted all such programs. SRB hopes that COVID precautions will

allow to hold more comprehensive tax trainings for the year FY2022-23.

Covid Response

HR continued to monitor the COVID statistics and regularly instructed staff to abide with social distancing, hand sanitizers kiosks and regular information. This was to protect our staff and visitors alike.

SRB Regular Employees as on June 30 th 2022		Contractual and Contingent Employees	
Category	Current Strength	Category	Current Strength
Senior Management	4	Executive	33
Executive	222	Ancillary	2
Ancillary	56	Contingent	13
Total	282	Total	48
Grand Total as on June 30th 2022		282+48=330	



Information Technology Wing

In order to achieve organizational objectives, Sindh Revenue Board has continuously responded and adapted to its taxpayers' ever-changing needs. SRB's IT Wing brings an industry-leading approach to digital transformation that aligns SRB's technology vision with its operational strategy. IT Wing helps making SRB operations more agile and efficient by providing effective MIS and automating processes. IT Wing achieves this goal through indigenous solutions, frameworks, accelerators and tools designed to support continuous innovation and sustained high performance.

Major Activities & Achievements:

- Successful designing, development and implementation of POS (point of sales) integration system for live reporting of sales of restaurants and other service providers.
- Successful designing, development and implementation of 'eSRB' mobile application for real-time POS invoice verification and complaints.
- Providing extended support to integrated persons for smooth operation.
- Successful establishment of control room for POS operations.
- Successful Implementation of "Secure Socket Layer" Certificates with extended-validation on all Sub-Domains of "srb.gos.pk" for securing SRB web applications.
- Enhancement of Business Intelligence (BI) Solution by the addition of 30+ analytical reports and multiple dashboards for real-time data visualization and tracking operational and revenue targets.
- Designing, development and implementation of improved QR-code based verification of letters and notices through web thus introducing more transparency, control and taxpayer confidence.
- Enhanced Mail Merge and Order-in-Original with QR coding features in Adjudication Management System.
- Enhanced notification alerts and recovery features in Audit Management System (AMS).
- Design, development and Implementation of the Appeals Management Solution.
- Generated OCR text of 2.3 Million out of 4.2 million pages by the help of in-house developed Archiving Management System.
- Implementation of SRB Disaster Recovery Site (DR) for managing and supporting business continuity.
- Design and successful implementation of Information Security components (edge / Data Centre / Web Application) Firewalls security devices.
- Implementation of ADC 1Bill through State Bank of Pakistan
- Provided IT framework to newly established Sukkur and Nawabshah Regional offices i.e. installation of PABX, CCTV solution, WAN and LAN connectivity.

Way Forward

Keeping in view the goal of SRB's digital transformation, IT Wing is determined to achieve following landmarks in near future:

- Development of taxpayer interface for two-way communication in relation to all core processed such as audit, adjudication, appeal, recovery etc.
- Enhancement of scope of Mobile Application (eSRB) in terms of new value-added features and make it digital gateway of SRB.
- Enhancement of ERP System by adding new modules such as Medical re-imbursment, E-procurement, Vehicle Management and customization of the screen's layouts on new attractive user-friendly interface.
- Finalization of Risk Management System (RMS) for auto selection of potential tax revenues aspects.
- Integration of all Core-Business applications on single sign-on.
- POS solution improvements in terms of performance, high-availability and efficiency.



Survey & Development

Survey & Development (S&D) Wing of Sindh Revenue Board (SRB) is assigned to conduct surveys, either suo-moto or on directions from any of the SRB Wings (specially Operations Wing), to find about existence of the un-registered taxable units or about the registration & tax payment status of the taxable units or about tax compliance (specifically in relation to invoicing system) in any taxable unit. The S&D Wing also detects taxable units on the basis of information available at Google, social media, advertisement sites, company profiles, complaints, etc. The S&D Wing also surveys units in pursuance of complaints received on PM's Citizen's Portal and complaints received at <complaint@srb.gos.pk>.

Main objectives of S&D Wing are:

- Increase Tax Base by bringing into tax net the persons liable to SST but not yet registered.
- Educate taxpayers in relation to registration and persuading them to comply with the provisions of Sindh Sales Tax on Services Act, 2011 and rules made thereunder.
- Vigilance in relation to registration compliance and also invoicing compliance with reference to rule 29(1).

S&D Wing is a lean formation working under the administrative control of the Sr. Advisor (Tax Policy). It comprises of 1

Assistant/Deputy Commissioner and 4 Sindh Sales Tax Officers (SSTOs).

I. Pakistan Citizen's Portal (PCP):

- 320 complaints received on Pakistan Citizen's Portal have been resolved after due surveys. No such complaint got escalated or super escalated.

II. Registration Drive for Operations Wing

- S&D Wing also conducted the registration drive with Operations Wing at Burns Road to identify unregistered service providers.
- Survey was also conducted on main Rashid Minhas Road which resulted in the identification of 15 unregistered persons liable to tax. The list was provided to Operations Wing for necessary action.

S&D Wing is working with limited staff and resources. Despite the said challenges and constraints, the performance of the S&D Wing during 2021-22 showed considerable improvement as against that of 2020-21, besides adding potential revenue of about Rs. 5 billion rupees during the year due to addition/registration of new units, enforcements made and compliance obtained. The tax base was expanded and tax revenues got increased due to the efforts and achievements of the Officers of the S&D Wing.

S. NO.	PERFORMANCE ACTIVITY	FY 2021-22	FY 2020-21
1	Total No. of units visited & surveyed	351	256
2	New taxable units detected and registered	157	151
3	Invoice compliance/branch additions enforced	194	105

Legal Wing

The Legal Wing deals with all Court matters/litigation and is responsible for review of the effectiveness and efficiency of organization's operations in all legal matters, particularly drafting/pleading in the courts. The Legal Wing offers complete support to Operations Wing and all other wings of Sindh Revenue Board.

Legal Wing also maintains effective coordination with Provincial Government Departments, such as Law Department, Advocate General Sindh, the Registrar Office of SHC, Prosecution Department, Provincial Assembly as well as external counsels engaged by SRB for representing cases before superior judiciary. The Legal Wing also imparts regular training to employees of SRB in coordination with SIFM.

Objective of Legal Wing is to pursue the cases vigorously by filing para-wise written comments, counter affidavits and written statements in the Court in time and getting the cases fixed before the Court for hearing and their disposal expeditiously. In additions to the above the Legal Wing has also worked in administrative improvements to streamline internal procedures and processes.

During the FY 2021-22 the Honorable Sindh High Court passed some important Judgments in the favor of SRB, these cases involved high revenue potential in Clubs, Cosmetic and Plastic

Surgery and Transplantation, Pakistan Stock Exchange Co. and Indenters services.

A total number of 164 cases were filed in different Courts, during this FY 2021-2022 and the Legal Wing on its own and with close liaison and coordination with the counsels of SRB was able to get 301 cases disposed of. Efforts were also made for timely filing of appeals before the Supreme Court of Pakistan where required and during this period, 33 Spl. Sales Tax Reference Applications (SSTRAs) were filed by the SRB against the judgments passed by the Honorable SRB Appellate Tribunal and Legal Wing got admitted these references in the Honorable Sindh High Court and notices were issued to other parties.

During the same period the Legal Wing was also able to obtain the release of Rs. 167,416,871/- from the Nazir of the Honorable Sindh high Court in the cases of M/s Unilever Pakistan Limited v/s SRB and Rs. 25,568,828/- in the case of M/s Procter & Gamble Pakistan (Pvt) Limited.

Efforts were also made by the Legal Wing on the issue of transfer of undecided Appeals by the Commissioner (Appeals) u/s 59(7) of the Act, 2011 in this regard SSTRAs were filed and the Orders of the Appellate Tribunal, SRB were suspended as a consequence of which Appellate Tribunal, SRB started to admit the Appeals.

The summary of the cases for the FY 2021-2022 is given in the table below:

Description	FY 2021-22
Cases filed during FY 2021-2022	164
Cases disposed of during FY 2021-2022	301

Call Center/Registration

Key functions of call center / registration wing:

As the function of the SRB core tax administration, Call Center Registration Wing plays a vital role in taxpayer's facilitation in relation to e-registration, e-filing of tax returns & statements, e-payments, updation of online registration profiles including changes in particulars and answering taxpayer's queries relating to tax matters. Call Center helps and facilitates taxpayers for

tax compliance, which strengthens SRB robust collection system and its implementation. Call Center, in the discharge of its functions, works in close liaison with SECP, PRAL, SRB's IT Wing and SRB Operation's Wing. SRB Call Center works under an Officer In-charge and is manned by one SSTO, 3 Call Centre Agents and 3 Officials from PRAL. SRB Call Center is placed under the administrative control of the Sr. Advisor (Tax Policy), SRB.

Details of New Registrations and Withholding Agents Category-wise:

Individuals	AOP(S) Category	Companies
3,113	566	1226

Top 10 Service Sectors Of Persons Registered / E-Signed Up During The FY 2021-22

S. NO	Service Category	New registrations
1	Contractor of Building	876
2	Construction Services	651
3	Contractual Execution	508
4	Erection, Commission And Installation Services	396
5	Software & IT Consultants	363
6	Others (Withholding Agents)	344
7	Goods Transportation	283
8	Restaurant & Cafe	167
9	Commission Agents	141
10	Technical, Scientific & Engineering Consultants	126

CRM SYSTEM

SRB Call Center operates Customer Relationship Management System (CRM) software for the purpose of recording data of inter-actions made with the taxpayers. Details of Annual Call log are given below:

CRM LOG	
Answered (Inbound) Calls	21,014
Walk-In	7,223
Outbound Calls	263
Emails Received at (info@srb.gos.pk and e.support@srb.gos.pk)	34,122
Total Dispositions	62,622

Year-Wise Registration Details

Financial Year	As On 1st of July Of the Financial Year	New Registrations Including Withholding E-Signed Up	As on 30th June of the Financial Year
2011-12	-	3,161	3,161
2012-13	3,161	1,309	4,470
2013-14	4,470	2,228	6,698
2014-15	6,698	3,460	10,158
2015-16	10,158	4,385	14,543
2016-17	14,543	4,354	18,897
2017-18	18,897	4,946	23,843
2018-19	23,843	4,553	28,396
2019-20	28,396	4,268	32,664
2020-21	32,664	4,719	37,383
2020-22	37,383	4,947	42,330

In addition, Total “2,887” were the e-Signed-up Withholding Agents as at the end of 30th June, 2022.



In 2021-22, SRB developed a new option for e-payment of SST/ SWWF/SWPPF/WHT as available at SRB’s official web site <e.srb.gos.pk>. Through this new facility, taxpayer can easily generate their PSID Challan and deposit tax amount through any mode of payment i.e Cash/Cheque & Online ADC Bill option.

Chief Minister of Sindh visit to SRB HQs on 10th September, 2021

The Honorable Chief Minister of Sindh Syed Murad Ali Shah graced SRB with his visit on 10th September, 2021 and chaired the graduation ceremony of Sindh Sales Tax Officers (SSTOs) Batch 2021, inducted by SRB.

Administrator KMC Murtaza Wahab, Secretary Finance Hassan Naqvi, Principal Secretary Mr. Sajid Abro Executive Director IBA Karachi, Dr. S. Akbar Zaidi, leading economists Dr. Kaiser Bengali and Dr. Qazi Masood Ahmed, honorable Chairman along with board members and other prominent persons from the bureaucracy and academia attended the ceremony. During the event the certificates were distributed among graduating SSTOs.

The batch completed its mandatory pre-service training at SIFM which covered a vast range of areas such as law, jurisprudence, constitution of Pakistan, economics, information technology,

taxation theory and the operational laws and rules of SRB.

During his speech Chief Minister Sindh expressed his appreciation and congratulated graduating SSTOs over successful completion of their training. He expressed his satisfaction with performance of Sindh Revenue Board in regularly achieving its targets and becoming an efficient organization along the way. Honorable CM made no secret of his admiration and said that the establishment of SRB would always be a matter of pride for Government of Sindh.

Honorable Chief Minister Sindh visited different wings and departments of SRB where he was briefed by senior management and appreciated the efforts put in by all departments. He praised the level of automation and digitization of work while visiting the IT and Archive Wing.





Farewell in Honor of Mr. Khalid Mehmood Ex-Chairman SRB

On 16th October, 2021, SRB hosted farewell lunch in honor of Mr. Khalid Mehmood, outgoing Chairman, SRB. He assumed the charge of Chairman SRB on October, 18th 2016 and headed the board till October, 16th 2022. Under his leadership, SRB was able to achieve, rather surpass, allocated revenue targets. Experience and expertise are central to leading a tax authority as it involves intricate and often challenging circumstances, Mr. Khalid Mehmood,

brought with him decades of experience and knowledge which proved instrumental in organizational growth.

The Farewell Lunch was hosted by the Senior Management at SRB. Mr. Khalid Mehmood was lauded for his services to SRB during his 5-year tenure. In attendance were employees of SRB and some personal friends of the outgoing Chairman.



Taxpayer Facilitation

Sindh Revenue Board (SRB) for the facilitation of taxpayers has made the whole process paperless, user friendly, and in consistency with existing procedure of Federal Board of Revenue (FBR) for collection of taxes. In this direction a major milestone is achieved by providing one-point facilitation to taxpayers through web-based e-Portal e.SRB.gos.pk

Call Center SRB

Call Center provides answers to several questions specific to service tax laws, taxpayers' individual concerns, e-registration, e-filing and e-payment of monthly sales tax returns. It also helps taxpayers update their online registration and tax profiles which includes changes in particulars and answering taxpayer's queries related to tax matters.

Call center facilitates and assists taxpayers for tax compliance, which strengthens SRB's robust tax collection system. SRB ensures that laws, rules, and procedures for sales tax on services are easy to understand and simplify voluntary tax compliance. They also inculcate tax paying culture to equip new taxpayers with the knowledge of tax policies and processes. Honesty, transparency and accountability have been the core principles of SRB.

SRB also uses Customer Relationship Management (CRM) software to manage inbound and outbound calls. It helps Call Center agents to record accurate and relevant person's queries and deals with the complaints and claims of the customers by forwarding online/telephone calls to the respective officers of SRB.

Telephonic Assistance

The goal of call center is to resolve issues

during the first interaction. This includes resolving queries and obscurities related to e-registration, e-filing and other tax related procedures. Taxpayer can seek telephonic assistance through UAN: 111-778-000

E-Registration

It facilitates the approval of new registrations after verification, scanning and attachment of documents. The guidance and assistance are also provided to interested individuals, AOPS and companies to register themselves and join SRB's Taxpayer Community. e-registration is available on web-based e-Portal: e.SRB.gos.pk

E-Filing

Call center provides support to taxpayer in filing declaration forms/sales tax returns. Guidance for quarterly and yearly statements specifically for Banking sector is also provided. E-filing is available on web-based E-portal: e.SRB.gos.pk

E-Payment

Call center assists taxpayers with e-payment process in order to prepare sales tax on services challan form and preparation of Payment Slip Identifier (PSID). Further the entire process of e-payment is available on web-based E-portal: e.SRB.gos.pk

Walk-in Taxpayers

Call center also facilitates walk-in taxpayers who wish to meet SRB's representatives in person. Walk-in service is available in Head Office in Karachi on 6th Floor Shaheen Complex.

Information & e-support mail system

SRB provides e-support mail system where taxpayers may send emails to SRB

call center regarding their concerns to get general information as well as resolving technical issues. SRB regularly receives queries through e-support system and respond to them promptly. Furthermore, continuous effort in collaboration with PRAL is made to improve and enhance taxpayer facilitation. Emails for technical issues from taxpayers can be received on info@SRB.gos.pk and for general information regarding SST on services can be received on e.support@SRB.gos.pk

Updating Tax Profiles

Call center also provides help to tax payer in updating their registration form i.e. Change in particulars as per their request. Further the process of change in particulars is also available on web-based E-portal: e.SRB.gos.pk



Abbreviations & Acronyms

S. No	Abbreviation & Acronym	Full Form
1	AAO	Assistant Accounts Officer
2	AC	Assistant Commissioner
3	AO	Accounts Officer
4	AoP	Association of Persons
5	AMS	Audit Management System
6	BI	Business Intelligence
7	CMS	Complaint Management System
8	Com	Commissioner
9	CRM	Customer Relationship Management
10	DC	Deputy Commissioner
11	DLI	Disbursement Link Indicators
12	ERP	Enterprise Resource Program
13	FBR	Federal Board of Revenue
14	FY	Fiscal Year
15	HR	Human Resource
16	IBFD	International Bureau of Fiscal Documentation
17	IT	Information Technology
18	IVR	Interactive Voice Recognition
19	NBFC	Non-Banking Financial Company
20	S&D	Survey & Development
21	SCN	Show Cause Notice
22	SECP	Securities and Exchange Commission of Pakistan
23	SIFM	Sindh Institute of Fiscal Management
24	SRB	Sindh Revenue Board
25	SST	Sindh Sales Tax
26	SSTO	Sindh Sales Tax Officer
27	STIMS	Sales Tax Invoice Management System
28	STRIVe	Sales Tax Real Time Invoice Verification
29	SWPF	Sindh Companies Profit (Workers' Participation) Act, 2015
30	SWWF	Sindh Workers Welfare Fund, 2014
31	POS	Point of Sale



Roman Catholic Saint Patrick's Cathedral, Karachi



سائين سدائين ڪرين مٿي سنڌ سڪار
دوست مٺا دلدار عالم سڀ آباد ڪرين

"O' God, may you bestow your blessings on Sindh
and along with it ensure prosperity for one and all

Shah Abdul Latif (1689-1752)



SINDH REVENUE BOARD

3rd Floor, Shaheen Complex
M.R.Kayani Road, Karachi-74200.
T: +92-21-99217800-09 UAN: 111-778-000
E: info@srb.gos.pk W: www.srb.gos.pk