



**GOVERNMENT OF SINDH
SINDH REVENUE BOARD**

Karachi, the 29th June, 2024

NOTIFICATION
(Sindh Sales Tax on Services)

SRB-3-4/24/2024:----- In exercise of the powers conferred by sub-section (2) of section 8 of the Sindh Sales Tax on Services Act, 2011 (Sindh Act No. XII of 2011), the Sindh Revenue Board, with the approval of the Government, is pleased to direct that the following further amendments shall be made in its notification No. SRB-3-4/8/2013 dated the 1st July, 2013, namely:-

In the aforesaid notification, in the Table,-----

- (a) before tariff heading “9805.3000” in column (1) and the entries relating thereto in columns (2), (3) and (4), the following shall be inserted:-

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9801.2000	Services provided or rendered by restaurants including the restaurants located in hotels, motels, guest houses and farmhouses.	8%	1. Where payment against tax invoices for restaurant services is received through debit or credit cards, mobile wallets or QR scanning. 2. Input tax credit/adjustment shall not be admissible.”;
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- (b) after tariff heading “9813.1500” in column (1) and the entries relating thereto in columns (2), (3) and (4), the following shall be inserted:-

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9813.9000 and 9819.2000	Service provided or rendered by a foreign exchange dealer or exchange company or money changer or money exchanger	3%	Input tax credit/adjustment shall not be admissible.
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9815.1000	The services, other than the services of cosmetic and plastic surgery of tariff heading 9842.0000, as are provided or rendered by medical practitioners and consultants.	3%	Input tax credit/adjustment shall not be admissible.
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(c) against tariff heading “9819.9000” in column (1), for the entries relating thereto in columns (2), (3) and (4), the following shall be substituted:-

(a) Cable TV operators	(a) 10%	Input tax credit/adjustment shall not be admissible.
(b) Stand-alone Cable TV operators	(b) 2%	
<p>Explanation: For the purpose of this notification, a “stand-alone Cable TV Operator” means a person whose principal activity is the provision of services of “Cable TV Operators” of tariff heading 9819.9000 and whose other service-related business activity, if any, is restricted to the provision of the taxable services of “advertisement on Cable TV network” of tariff heading 9802.5000.</p>		

(d) against tariff heading “9821.2000” in column (1), for the words “Indoor sports” in column (2), the word “Sports” shall be substituted;

(e) against tariff heading “9823.0000” in column (1), for the figures and word “13 percent” in column (4), the figures and words “15 per cent” shall be substituted;

(f) against tariff heading “9824.0000” in column (1), for the figures “13” in column (4), the figures “15” shall be substituted;

(g) against tariff heading “9836.0000” in column (1),-----

(i) the words “inter-city”, wherever occurring in columns (2) and (4), shall be omitted; and

(ii) for the figures “13” in column (4), the figures “15” shall be substituted;

- (h) against tariff heading “9837.0000” in column (1), for the figures “13” in column (4), the figures “15” shall be substituted;
- (i) against tariff heading “9838.0000” in column (1), for the figures “13” in column (4), the figures “15” shall be substituted;
- (j) after tariff heading “9838.0000” in column (1) and the entries relating thereto in columns (2), (3) and (4), the following shall be inserted:-

9845.0000	Distribution services	5%	1. In case where the distribution services are provided or rendered by a registered person in relation to the drugs registered under the Drugs Act, 1976 (Act No. XXXI of 1976). 2. Input tax credit/adjustment shall not be admissible.
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- (k) against tariff heading “9853.0000” in column (1), after the word “Vehicle” in column (2), the words and comma “towing, vehicle” shall be inserted; and
- (l) after tariff heading “9855.0000” in column (1) and the entries relating thereto in columns (2), (3) and (4), the following shall be added:-

9857.0000	Education services	3%	Input tax credit/adjustment shall not be admissible.
9858.0000	Services of provision of rooms/beds by hospitals and clinics for its indoor patients or day-care patients	3%	Input tax credit/adjustment shall not be admissible.

2. This notification shall take effect on and from the 1st day of July, 2024.


 (Naveed Shoukat Rajput)
 Secretary