



GOVERNMENT OF SINDH
SINDH REVENUE BOARD
Karachi, the 30th September, 2024

NOTIFICATION
(Sindh Sales Tax on Services)

SRB-3-4/57/2024.----- In exercise of the powers conferred by section 10 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 amendments shall be made in its notification No. SRB-3-4/28/2023 dated the 9th June, 2023:-

In the said notification,-----

(1) for the words “which are directly received or procured by the Health Department, Sindh and are also funded by way of the grant provided by the Japan International Cooperation Agency (JICA)”, the words “and are used” shall be substituted;

(2) for clause (a), the following shall be substituted:-

“(a) the services are received or procured from a contractor as is appointed by the Health Department, Sindh and the sub-contractors thereof as are approved by the Health Department, Sindh provided that such a contractor and the sub-contractors are duly registered with the Board in terms of sections 24, 24A or 24B of the Act and are also active taxpayers in terms of the provisions of section 2(1A) of the Act and provided further that the benefits of the notification shall not apply in case of persons (service providers) not actually registered on or before the date of provision of services in terms of the Proviso to clause (71) of section 2 of the Act;”;

(3) for clause (b), the following sub-clauses shall be substituted:-

“(b) the service provider (i.e. the contractor) shall issue the prescribed tax invoice in terms of sub-rule (1) of rule 29 of the Sindh Sales Tax on Services Rules, 2011 (hereinafter called “the 2011-Rules”) showing “Secretary, Health Department, Sindh” in the column “name of the service recipient”, showing correct description and tariff heading of the service in the column “Description, tariff heading and other details of the service provided”, showing “Exempt” in the column “Rate of Sindh sales tax” and showing

“NIL” in the column “Amount of Sindh sales tax” and also quoting the number & date of this exemption notification on such invoices;

(bb) the service provider (i.e. the sub-contractor) shall issue the prescribed tax invoice in terms of sub-rule (1) of rule 29 of the 2011-Rules showing “M/s Tobishima Corporation SNTN: 2845524-0 (A/C JICA Grant Agreement No. 2160070 dated August 31, 2021)” in the column “name of the service recipient”, showing correct description and tariff heading of the service in the column “Description, tariff heading and other details of the service provided”, showing “Exempt” in the column “Rate of Sindh sales tax” and showing “NIL” in the column “Amount of Sindh sales tax” and also quoting the number & date of this exemption notification on such invoices;”;

(4) in clause (c), after the words “service provider”, the brackets and words “(the contractor and the sub-contractor, as the case may be)” shall be inserted;

(5) in clause (d), after the words “service provider”, the brackets and words “(the contractor and the sub-contractor, as the case may be)” shall be inserted;

(6) in clause (e),-----

(i) the words “the service recipient i.e.” shall be omitted;

(ii) after the word “service provider”, the brackets and words “(the contractor and the sub-contractor, as the case may be)” shall be inserted; and

(iii) for the CERTIFICATE, the following new CERTIFICATE shall be substituted:-

“CERTIFICATE

No. _____

Dated _____

Certified that M/s _____ holding Sindh Sales Tax Registration (SNTN): S_____ have provided services in relation to the Project for the Extension of Maternal and Child Health Care facilities in Sindh, vide their tax invoice No. _____ dated _____ for Rs. _____ (Rupees _____) exclusive of Sindh sales tax and that the payment for this value shall be made out of the funds of the grant provided by the JICA under the Grant Agreement No. 2160070 dated August 31, 2021.

Also certified that the services, under the aforesaid invoice, are for exclusive use in the Project funded by JICA under the aforesaid Agreement dated August 31, 2021 and that the provision of the sales tax

exempt services under the aforesaid tax invoice No. _____ dated _____
of M/s _____ is duly covered by the provisions of the Sindh Revenue
Board notification No. SRB-3-4/28/2023 dated 9th June, 2023.

Signature (with date): _____
Name: _____
Designation: _____
Date: _____
Official Stamp: _____ .”; and

(7) in clause (f), for the words “the service recipient”, the brackets and words
“(the contractor and the sub-contractor, as the case may be) and the Health
Department, Sindh” shall be substituted.

2. The provisions of this notification shall not constitute a precedent to be cited, by any person, in the future.
3. This notification shall take effect on and from the 9th June, 2023.


(Naveed Shoukat Rajput)
Secretary

[File No. SRB/TP/06/2023]