



**NOTIFICATION**  
**(Sindh Sales Tax on Services)**

No. SRB-3-4/18/2018.----- 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 exempt the services, specified in the Table below, as are provided or rendered to the persons (hereinafter called “the service recipients”) participating in the International Defence Exhibition and Seminar, 2018 (IDEAS-2018), being held in the Expo Centre, Karachi, during the period from 27<sup>th</sup> November, 2018 to 30<sup>th</sup> November, 2018, subject to the following conditions, restrictions and limitations:-

- (i) the services are received or procured from such persons (hereinafter called “the service providers”) who are actually registered with Sindh Revenue Board under sections 24 or 24A of the Sindh Sales Tax on Services Act, 2011 (hereinafter call “the Act”), and hold valid and active registration numbers (SNTNs);
- (ii) the services are received or procured against tax invoices issued by the service providers in terms of sub-rule (1) of rule 29 of the Sindh Sales Tax on Services Rules, 2011 (hereinafter called “the Rules”), citing this notification on the tax invoice and showing, therein, the rate of Sindh sales tax as “Exempt” and the amount of Sindh sales tax as “zero”;
- (iii) the Defence Export Promotion Organization (hereinafter called “the DEPO”) or its duly authorized Officer shall issue a certificate in the following format which shall be deemed to be a record prescribed under clause (c) of sub-section (1) of section 26 of the Act and shall be kept by the service provider and the service recipient, both, as a prescribed record:

**“CERTIFICATE**

The Defence Export Promotion Organization hereby certifies that the services provided or rendered by M/s \_\_\_\_\_  
(Name of the service provider)

SNTN: S \_\_\_\_\_ to M/s \_\_\_\_\_

(Name of the service recipient)

NTN: \_\_\_\_\_, under the aforesaid service provider's tax invoice No. \_\_\_\_\_ dated \_\_\_\_\_ have been received and consumed/used by the aforesaid service recipient for exclusive use in connection with its participation in the International Defence Exhibitions and Seminar, 2018 (IDEAS-2018), held in the Expo Centre, Karachi, during November, 2018.

(2) This Certificate is issued for the purposes of Sindh Revenue Board's Notification No. SRB-3-4/18/2018 dated 19<sup>th</sup> November, 2018.

Ref No. \_\_\_\_\_

Date \_\_\_\_\_

Signature \_\_\_\_\_

Name \_\_\_\_\_

CNIC # \_\_\_\_\_

Rank & designation \_\_\_\_\_

Office Stamp/Seal \_\_\_\_\_

Defence Export Promotion Organization";

- (iv) the notification shall not entitle any person, including the service provider or the service recipient, to claim any refund/adjustment of the amount of SST paid or already paid for any reason including unawareness, inadvertence, error or misconception; and
- (v) this notification shall not constitute a precedent and shall not be cited as a precedent for claiming exemption of Sindh sales tax in relation to any other event, including exhibitions, seminars, conference, etc., by any other person/agency/organizer/service provider/service recipient.

**TABLE**

S.No.	Description of Services	Tariff heading
(1)	(2)	(3)
1.	Security Agency Services	9818.1000
2.	Event Management Services	9827.1000
3.	Exhibition Services	9827.2000
4.	Inter-city transportation of goods by road	9836.0000

(KHALED MAHMOOD)  
Chairman

[File No. SRB/TP/16/2018]