



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

SRB-3-4/7/2020.----- 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 1<sup>st</sup> July, 2013, namely:-

In the aforesaid Notification, in the Table,-----

(a) against tariff headings “9810.0000, 9821.4000 and 9821.5000” in column (1),-----

- (i) in column (2), for the words “Services provided or rendered by beauty parlors, beauty clinics, slimming clinics, body massage centers, pedicure centers, *etc.*” the brackets and words “(a) Services provided or rendered by beauty parlours, beauty clinics, slimming clinics, body massage centres, pedicure centres, *etc.*” shall be substituted;
- (ii) in column (3), for the figures “10%” , the brackets and figures “(a) 10%” shall be substituted;
- (iii) in column (4), the existing entries shall be numbered as clause (a); and
- (iv) after clause (a) in column (2), as added above, and the entries relating thereto in columns (3) and (4), the following new clause shall be added, namely:-

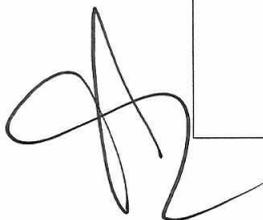
“ (b) Services provided or rendered by such beauty parlours, beauty clinics, slimming clinics, body message centres, pedicure centres, <i>etc.</i> , who	(b) 5%	(b) 1. The registered person electronically submits his election or option in Form “B” by the prescribed due date; 2. The registered person installs POS machine for electronic issuance of the invoices or
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<p>have submitted their option or election on Form "B" as prescribed under rule 42C of the Sindh Sales Tax on Services Rules, 2011, and fulfill the limitations, conditions and restrictions prescribed in the Provisos to sub-rules (3A), (3B) and (4) thereof.</p>		<p>receipts and gets all such machines linked up with SRB web portal <i>e.srb.gos.pk</i> to the satisfaction of SRB;</p> <p>3. The registered person issues his tax invoices/bills of charges or receipts electronically and no tax invoice/ bill of charges or receipt is issued otherwise except through the POS of the registered person; and</p> <p>4. Input tax credit/ adjustment shall not be admissible.</p>
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”;and

(b) after tariff heading “9819.9100” in column (1) and the entries relating thereto in columns (2), (3) and (4), the following shall be inserted, namely:-

“	9821.1000	Healthcare centres, gyms or physical fitness centres, <i>etc.</i> , who have submitted their option or election on Form “G” as prescribed under rule 42CC of the Sindh Sales Tax on Services Rules,	5%	<p>1. The registered person electronically submits his election or option in Form “G” by the prescribed due date;</p> <p>2. The registered person installs POS machine for electronic issuance of the invoices or receipts and gets all such machines linked up with SRB</p>
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	<p>2011 and fulfill the limitations, conditions and restrictions prescribed in the Provisos to sub-rules (4), (5) and (6) thereof.</p>	<p>web portal <i>e.srb.gos.pk</i> to the satisfaction of SRB;</p> <p>3. The registered person issues his tax invoices/bills of charges or receipts electronically and no tax invoice/bill of charges or receipt is issued otherwise except through the POS of the registered person; and</p> <p>4. Input tax credit/adjustment shall not be admissible.”.</p>
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2. This notification shall take effect on and from the 15<sup>th</sup> February, 2020.



**(Maqsood Jahangir)**  
Member (Operations)

[File No. SRB/TP/03/2020]