



NOTIFICATION
(Sindh Sales Tax on Services)

SRB-3-4/30/2020.----- 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 from the whole of the sales tax payable on such taxable services, as are specified in the Table of this notification, and are received or procured by the Municipal Delivery Service Program-Sindh (MSDP) funded by way of grant-in-aid provided by the United States Agency for International Development (USAID) under the framework of the Pakistan Enhanced Partnership Agreement (PEPA) of 2010 signed between the United States of America and the Islamic Republic of Pakistan, subject to the following limitations and conditions:-

- (a) the services are received and procured from such service providers as are registered with the Board in terms of sections 24, 24A or 24B of the Act:

Provided that the benefits of the notification shall not apply in case of persons (service providers) not registered on the date of provision of services in terms of the Proviso to clause (71) of section 2 of the Act;

- (b) the service provider 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 "Exempt" in the column "Rate of Sindh sales tax" and "NIL" in the column "Amount of Sindh sales tax" and also quoting the number & date of this exemption notification on such invoices;
- (c) the service provider shall e-file his tax return (SST-03) showing corresponding entries in Annex-C of the tax return in relation to such services;
- (d) while e-filing his tax return, the service provider shall ensure compliance of the provisions of the Act, including the provisions of section 15A thereof and also of rules 22 and 22A of the 2011-Rules;

(e) the service recipient i.e. Project Director of Project Management of MSDP Unit issues a "CERTIFICATE" in the following Form, which shall be given to the services provider, with a copy each to the Secretary, Planning and Development Department of Government of Sindh and to Commissioner (Audit) of Sindh Revenue Board;

"CERTIFICATE

No. _____

Dated _____

Certified that M/s _____ holding Sindh Sales Tax Registration (SNTN): S _____ have provided services to the Municipal Services Delivery Program (MSDP) 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 by the MSDP, Sindh, out of the funds of the grant-in-aid provided by the USAID under the PEPA, 2010.

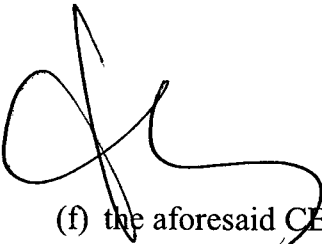
Also certified that MSDP, Sindh, has received the said services, under the aforesaid invoice, for exclusive use in the MSDP, Sindh's Program/Projects funded by USAID under the PEPA, 2010 and that the provision of the sales tax exempt services under the aforesaid tax invoice No. _____ dated _____ of M/s _____ is duly covered by Sindh Revenue Board notification No. SRB-3-4/30/2020 dated 15th October, 2020.

Signature (with date): _____

Name: _____


Designation: Project Director,
PMU- MSDP, Sindh

Official Stamp: _____;" and

 (f) the aforesaid CERTIFICATE shall constitute a prescribed record in terms of clause (f) of sub-section (1) of section 26 of the Act, both for the service provider and the service recipient.

TABLE

S. No.	Tariff heading	Description of Services
1	9814.1000	Architects or town planners
2	9815.3000	Accountants and auditors
3	9815.4000	Management consultants
4	9815.5000	Technical, scientific and engineering consultants
5	9815.6000	Software or IT based system development consultants
6	9815.9000	Other consultants including tax consultants, human resources and personnel development consultants
7	9848.0000	Training services


(Maqsood Jahangir)
Member (Ops)

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