



**GOVERNMENT OF SINDH
SINDH REVENUE BOARD**

Karachi, the 28th June, 2022

NOTIFICATION
(Sindh Sales Tax on Services)

SRB-3-4/22/2022.----- In exercise of the powers conferred by the provisions of sub-section (1) of section 10(1) 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 whole of the tax payable on such of the taxable services, as are specified in the Table below, when provided or rendered to the GIZ (Deutsche Gesellschaft für Internationale Zusammenarbeit) subject to the conditions that:-

- (a) the services are provided or rendered by persons actually registered with the Sindh Revenue Board in terms of sections 24 of the Act;
- (b) the registered person providing or rendering the services issues invoices in terms of sub-rule (1) of rule 29 of the Sindh Sales Tax on Services Rules, 2011, indicating the description and tariff heading of the service in row number (iv) and also showing the rate of sales tax as "exempt under notification No. SRB-3-4/22/2022 dated 28th June, 2022" in row (vi) of such an invoice; and
- (c) enters the transaction in his tax return (Form SST-03).

TABLE

S. No.	Tariff heading	Description of Services
1	9809.0000	Contractual execution of work or furnishing supplies
2	9814.1000	Architects or town planners
3	9814.2000	Contractor of building (including water supply, gas supply and sanitary works), electrical and

		mechanical works (including air Conditioning, multi-disciplinary work including turn key projects) and similar other works
4	9815.5000	Technical, scientific and engineering consultants
5	9815.9000	Other consultants including tax consultants, human resources and personnel development consultants
6	9824.0000	Construction services
7	9848.0000	Training services



(Mona Mehfooz)
Secretary

[File No. SRB/TP/1/2022]