



GOVERNMENT OF SINDH
SINDH REVENUE BOARD
Karachi, the 13th September, 2022


NOTIFICATION
(Sindh Sales Tax on Services)

SRB-3-4/36/2022.----- 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 whole of sales tax payable on such taxable services, as specified in the Table of this notification, as are certified by the National Disaster Management Authority or Provincial Disaster Management Authority, Sindh, to be meant for flood relief operations carried out in Sindh Province:

TABLE

S. No.	Tariff heading	Description of services and the conditions/limitations in relation thereto
1	9801.2000	Services provided or rendered by restaurants for free distribution as donation or charity
2	9801.5000	Services provided or rendered by caterers, suppliers of food and drinks for free distribution as donation or charity
3	Respective sub-headings of tariff heading 98.02	Advertisements for charity and donations in the Prime Minister's Flood Relief Fund or in the Chief Minister Sindh's Flood Relief Fund
4	9806.6000	Renting of machinery, equipment, appliances and other tangible goods acquired and used for rehabilitation and reconstruction
5	9829.0000	Labour and manpower supply services provided in the course of flood relief operations
6	9836.0000	Services provided or rendered by persons engaged in inter-city transportation or carriage of flood relief goods by road

2. This notification, if not rescinded earlier, shall stand rescinded on and from the 1st January, 2023.


(Moina Mehtooz)
Secretary

[File No. SRB/TP/20/2022]