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S. A. SALAM's Complete Provincial Sales Tax Laws

43rd Update – November 10, 2025

Please find enclosed **138** updated pages so as to complete and update your copy of Complete Provincial Sales Tax Laws. Kindly insert as follows:–

Existing Pages to be removed	Updated Pages to be inserted	Existing Pages to be removed	Updated Pages to be inserted
<i>Pt-IV-PRA-Act & Rules</i>			
81 to 84	81 to 84		
<i>Pt-V-SRB-Act & Rules</i>			
309 to 314	309 to 314		
<i>Pt-VA-SRB-Notifications</i>			
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Your's sincerely
Abdul Rab Khan
Manager

Note from the Author

It gives me great pleasure to complete the 43rd update of Complete Provincial Sales Tax Laws. This update covers:-

-PRA: No. SO(TAX)1-10/2025-26; and

-SRB: SRB-3-4/58/2025 to SRB-3-4/66/2025, Circular No.1 & 2 of 2025.

These are briefly explained as under:-

Part IV –PRA-Act & Rules

1. On page IV-81 onwards, First Schedule of the Punjab Sales Tax on Services Act, 2012 has been amended by **No. SO(TAX)1-10/2025-26** dated October 22, 2025. This is re: **Public transport services & supply of immovable property by way of lease.**

Part V –SRB-Act & Rules

2. On page V-309 onwards, various provisions of the Sindh Sales Tax Special Procedure (Transportation or Carriage of Petroleum Oils through Oil Tankers) Rules, 2018 have been amended by **No. SRB-3-4/61/2025** dated October 07, 2025.

Part VA –SRB-Notifications

3. On page VA-48 onwards, Notifications No. SRB-3-4/16/2016 dated August 29, 2016 has been amended by **No. SRB-3-4/58/2025** dated October 07, 2025.
4. On page VA-58 onwards, Notifications No. SRB-3-4/9/2017 dated June 02, 2017 has been amended by **No. SRB-3-4/59/2025** dated October 07, 2025.
5. On page VA-61 onwards, Notifications No. SRB-3-4/3/2018 dated February 06, 2018 has been amended by **No. SRB-3-4/60/2025** dated October 07, 2025.
6. On page VA-84 onwards, Notifications No. SRB-3-4/30/2020 dated October 10, 2020 has been amended by **No. SRB-3-4/62/2025** dated October 07, 2025.
7. On page VA-94 onwards, Notifications No. SRB-3-4/19/2021 dated June 30, 2021 has been amended by **No. SRB-3-4/63/2025** dated October 07, 2025.
8. On page VA-96 onwards, Notifications No. SRB-3-4/22/2022 dated June 28, 2022 has been amended by **No. SRB-3-4/64/2025** dated October 07, 2025.
9. On page VA-101 onwards, Notifications No. SRB-3-4/28/2023 dated June 09, 2023 has been amended by **No. SRB-3-4/65/2025** dated October 07, 2025.
10. On page VA-105 onwards, Notifications No. SRB-3-4/43/2023 dated August 15, 2023 has been amended by **No. SRB-3-4/66/2025** dated October 07, 2025.

Part VB –SRB-Circulars

11. On page VB-68, **Circular No. 01 & 02 of 2025** dated October 06, 2025 & dated October 30, 2025 have been reproduced. This is re: **Extension in the due date for filing of the Sindh Agricultural Income Tax Returns (AIT-03).**

Your suggestions and comments are very useful for improvement of the work which will be highly appreciated.

Sheikh Asif Salam
Chartered Accountant

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FIRST SCHEDULE

Tax Free Services

(see section 3A)

S/N	Description	Conditions
(1)	(2)	(3)
1.	Services related to healthcare provided by the Federal or Provincial Governments or local governments including consultation or visit fee of doctors, medical practitioners and medical specialists, bed or room charges, in public sector hospitals.	None
2.	Services provided by skin and laser clinics, cosmetic and plastic surgeons and hair transplant services including consultation services.	Only to the extent of services provided to acid or burn victims.
3.	(i) General education services; and (ii) Education provided by the Federal, or Provincial Governments or local governments in public sector educational institutions.	None
4.	² [Passenger transport services except those specified in serial numbers 15, 23 and 33 of Part-III of Second Schedule.	None]
5.	Postal and courier services provided by the Federal or Provincial Governments or local governments.	Only to the extent of services provided to the Federal, Provincial Government Departments or local governments.
6.	Registration services provided by Federal or Provincial Governments or local governments including passport and identity cards services	None
7.	Services relating to religion, art, culture and sports provided by the Federal or Provincial Governments or local governments	None

¹First and Second Schedules substituted by Punjab Finance Act, 2025 dated June 30, 2025.

²Substituted for "Public transport service provided by the Federal or Provincial Governments or local Governments." by No. SO(TAX)1-10/2025-26 dated October 22, 2025.

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8.	Services relating to physical fitness, entertainment, amusement and learning provided by the Federal or Provincial Governments or local governments, such as gymnasiums, sports clubs, playgrounds, zoological and botanical gardens, museums, libraries, parks, etc.	None
9.	Services provided by property developers, builders and promoters, including their allied services.	Only to the extent of affordable housing services provided under Government sponsored housing programs or any area notified for an Affordable Private Housing Scheme by the Punjab Housing and Town-Planning Agency (PHATA) covered under Rule 2(1)(k), Rule 35 and Rule 36 of the Punjab Housing and Town-Planning Agency (Affordable Private Housing Schemes Rules), 2020.
10.	Services provided by: (i) a religious or charitable institution for the benefit of public registered under any law for the time being in force; (ii) international non-governmental organizations (INGOs) approved by the Federal Government; and (iii) international agencies.	Subject to exemption from federal taxes by the Federal Board of Revenue.
11.	Services provided in respect of insurance.	Only to the extent of: (a) marine insurance for export; and (b) crop insurance.
12.	Construction services and services provided by contractors of building (including water supply, gas supply and sanitary works), roads and bridges, electrical and mechanical works (including air conditioning), horticultural works, multi-discipline works (including turn-key projects) and similar other works.	Only to the extent: (i) where the tax is otherwise paid by registered persons as property developers, builders or promoters for building construction; or (ii) where the construction work is funded under an agreement of foreign grant-in-aid or involves construction of consular buildings; or

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		<p>(iii) residential construction projects where the covered area does not exceed 10,000 square feet for a house and 20,000 square feet for an apartment except where construction services are provided to construct more than one house or more than one apartment building; or</p> <p>(iv) where the construction services are provided to any registered person who is otherwise liable to pay sales tax as a property developer, builder and promoter.</p>
13.	Services provided for personal care by beauty parlors, salons, clinics, sliming clinics, spas (including saunas, Turkish baths and Jacuzzi) and similar other services.	Only to the extent of services provided in a parlour, salon or clinic where the facility of air-conditioning is not installed or is not available in the premises on any day of the financial year.
14.	Services provided by tour operators and travel agents including all their allied services or facilities.	Only to the extent of Hajj and Umrah purposes including 'Ziyarat'.
15.	Facilities for travel originating from Punjab by Air for domestic and international travel.	Only to the extent of Air travel services provided to Hajj or Umrah passengers, diplomats and supernumerary crew.
16.	Services provided by warehouses or depots for storage or cold storages including letting of space for storages.	Only to the extent of storage of agriculture produce for the person's own consumption.
17.	Services provided by photography studios and event or occasion photographers or film-makers.	Only to the extent of non-corporate (individual) photographers operating from small road-side shops declared as such by the Authority.
18.	Services provided by diplomatic missions.	None
19.	Renting of personal dwellings for residential use.	None
20.	Services provided by persons engaged in contractual execution of works or furnishing supplies.	Only to the extent of services related to the contracts involving supplies or printing of books

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21.	Advertisement on television and radio or advertisement services showcasing of any product or service in video programmes, television programmes or motion pictures or music albums.	Only to the extent of: (a) sponsored by an agency of the Federal or Provincial Government for health education; or (b) financed out of funds provided by a Government under an agreement of foreign grant-in-aid; or (c) conveying public service message, if telecast on television by the World Wide Fund for Nature (WWF) or United Nations Children's Fund (UNICEF).
22.	Services relating to pathological or diagnostic tests exclusively for medical treatment purposes.	None
23.	Services provided in respect of manufacturing or processing on toll or job basis (against processing on conversion charges) including industrial and commercial packaging services and similar outsourcing of industrial or commercial processes.	None
24.	Advertisement including classified ads in newspapers, magazines, journals and periodicals.	None
25.	Services provided by a foreign exchange dealer or exchange company or money changer or money exchanger.	None
26.	Services provided by port operators (including airports and dry-ports) and allied services provided at ports and services provided by terminal operators including services in respect of public bonded warehouses.	Only to the extent of the amounts received by way of fee under any law or bye-law.]
¹ [27.	Supply of immovable property by way of lease, license or such similar arrangement.	None]

¹Sr. No. 27 inserted by No. SO(TAX)1-10/2025-26 dated October 22, 2025.

**SINDH SALES TAX SPECIAL PROCEDURE
(Transportation or Carriage of Petroleum Oils through Oil
Tankers) Rules, 2018**

No. SRB-3-4/1/2018, dated Karachi, February 02, 2018.— In exercise of the powers conferred by the provisions of sub-section (2) of section 8 and section 13 of the Sindh Sales Tax on Services Act, 2011 (Sindh Act No. XII of 2011), read with sub-section (4) of section 3, sub-section (3) of section 9, and section 72 thereof, the Sindh Revenue Board, with the approval of the Government of Sindh, is pleased to make the following rules, namely:-

1. Short title, application and commencement.— (1) These rules may be called Sindh Sales Tax Special Procedure (Transportation or Carriage of Petroleum Oils through Oil Tankers) Rules, 2018;

(2) These rules shall apply to such of the service or services of ¹[] transportation or carriage of petroleum oils by road which are provided or rendered through oil tankers and are classified under ²[CPC Code 65112]; and

(3) These rules shall come into force at once and shall apply in relation to such of the service or services as are provided or rendered on or after the first day of January, 2018.

2. Definitions.— (1) In these rules, unless there is anything repugnant in the subject or context,

(a) “Act” means the Sindh Sales Tax on Services Act, 2011 (Sindh Act No. XII of 2011);

(b) “Board” or “SRB” means Sindh Revenue Board established under the Sindh Revenue Board Act, 2010 (Sindh Act No. XI of 2010);

³[]

(d) “Inter-Province service or services” means a service or services originating in or from any place in the Province of Sindh and terminating at any place (including Federal Capital Territory, FATA, PATA, AJK and GB) outside the Province of Sindh;

(e) “Intra-Province service or services” means a service or services originating in or from any place in the Province of Sindh and also terminating at any place in the Province of Sindh;

¹Words “Inter-city” deleted by No. SRB-3-4/26/2024 dated June 29, 2024, effective 01.07.24.

²Substituted for “tariff heading 9836.0000 of the Second Schedule to the Sindh Sales Tax on Services Act, 2011” by No. SRB-3-4/61/2025 dated October 07, 2025.

³Clause (c) deleted by No. SRB-3-4/61/2025 dated October 07, 2025. Before omission it read as follows:- “(c) “Form” means the form prescribed under these rules;”

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- (f) “Invoice” means an invoice, bill, bilty, consignment note, cash memo, credit memo, advice or any other such transaction related document containing the particulars mentioned in rule 29 of the Sindh Sales Tax on Services Rules, 2011, read with sub-rule (4) of rule 42G thereof;
- (g) “Non-tariff area”, in relation to inter-province service or services, means the State of Azad Jammu and Kashmir, Gilgit-Baltistan ¹[] and other similar territories or areas where sales tax on the service or the services of ²[] transportation or carriage of petroleum oils by road through oil tankers has not been levied under the reverse charge mechanism.
- (h) “Petroleum oils” means that petroleum oils classified under heading 27.10 of the Pakistan Customs Tariff, as given in the First Schedule to the Customs Act, 1969 (Act No. IV of 1969);
- (i) “Registered person” means a person who is registered with SRB under sections 24, 24A or 24B of the Act, read with clause (71) of section 2 thereof;
- (j) “Sales tax” or “tax” means the Sindh sales tax as defined in clause (92) of section 2 of the Act;
- (k) “Service” or “services” means such of the service or the services of ²[] transportation or carriage of petroleum oils by road through oil tankers, as are classified under ³[CPC Code 65112];
- (l) “Service provider” means a person registered with SRB under the Sindh Sales Tax on Services Act, 2011, for providing or rendering such of the service or services as are mentioned in clause (k) of this rule;
- (m) “Service recipient” means the person, receiving the service or the services, to whom the service provider issues the invoice;
- (n) “These rules” means the Sindh Sales Tax Special Procedure (Transportation or Carriage of Petroleum Oils through Oil Tankers) Rules, 2018;
- (o) “Un-registered person” means a person who is liable to be registered under the Act but is actually not registered and does not hold a Sindh Sales Tax Registration Number (SNTN) ⁴[and includes a person whose registration has been suspended or cancelled under section 25 of the Act or under rule 10 of the Sindh Sales Tax on Services Rules, 2011];

¹Words “, Islamabad Capital Territory” deleted by No. SRB-3-4/32/2020 dated October 28, 2020.

²Words “Inter-city” deleted by No. SRB-3-4/26/2024 dated June 29, 2024, effective 01.07.24.

³Substituted for “tariff heading 9836.0000 of the Second Schedule to the Act” by No. SRB-3-4/61/2025 dated October 07, 2025.

⁴Words inserted by No. SRB-3-4/32/2020 dated October 28, 2020.

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- (p) “Withholding agent” means a person as defined in sub-rule (11) of rule 2 of the Sindh Sales Tax Special Procedure (Withholding) Rules, 2014; and
- (q) “Withholding Rules” means the Sindh Sales Tax Special Procedure (Withholding) Rules, 2014.”

(2) The words and expressions used in these rules but not defined herein shall have the same meaning as assigned to them in the Act.

¹[**3. Rate of tax.**- The rate of tax on the transportation or carriage of petroleum oils through oil tankers shall be 15 *per cent.*]

4. Tax invoices.- The service provider shall issue an invoice in relation to the service or the services provided or rendered by him:

Provided that where the service or the services in any invoice involves more than one ²[one tax jurisdictions (e.g. the inter-Province and intra-Province service or services, both)], the invoice shall clearly indicate the particulars of destinations, as per sub-clause (b) of clause (iv) of sub-rule (4) of rule 42G of the Sindh Sales Tax on Services Rules, 2011, and the value and the rate and amount of tax, separately, in the invoice.

¹Rule 3 substituted by No. SRB-3-4/61/2025 dated October 07, 2025. Before substituted it read as follows:-

“3. Rate of tax.- The rate of tax on inter-Province service or services shall be 15 per cent of the value of the services in case the registered service provider elects or opts to pay the said higher rate of 15 per cent on the inter-Province service or services provided or rendered by him. For this purpose, the registered service provider shall submit his written election or option, in the Form appended to these rules, to the concerned Commissioner of the SRB so as to reach him within 14 days from the date of this notification. However, persons commencing their economic activity in relation to the business of inter-Province service or services ¹[for the first time] shall submit their election or option ²[electronically] in the prescribed Form atleast 10 days before the commencement of such economic activity ³[] ⁴[.]

Provided that the person opting/electing to pay sales tax at 15 per cent under these rules ⁵[shall also be] liable to pay the tax at ⁶[15] per cent on intra-Province service or services in Sindh and, for this purpose, they shall not be required to submit the other option/election in the Form prescribed under rule 42G of the Sindh Sales Tax on Services Rules, 2011.”

¹Substituted for “on a date after the date of this notification” SRB-3-4/24/2022 dated June 28, 2022.

²Word inserted by No. SRB-3-4/19/2020 dated June 29, 2020, effective 01-07-20.

³Words etc., “. The option/election, so given in the prescribed Form, shall be valid for the period ending 30th June, ¹[2022]” SRB-3-4/24/2022 dated June 28, 2022.

¹Substituted for “2021” by No. SRB-3-4/16/2021 dated June 30, 2021, effective 01-07-21. Earlier it was substituted for “2020” by No. SRB-3-4/19/2020 dated June 29, 2020, effective 01-07-20, was substituted for “2019” by No. SRB-3-4/17/2019 dated June 27, 2019, effective 01-07-19.

⁴Full stop substituted by No. SRB-3-4/32/2020 dated October 28, 2020.

⁵Substituted for “shall be” by No. SRB-3-4/32/2020 dated October 28, 2020.

⁶Substituted for “13” by No. SRB-3-4/32/2020 dated October 28, 2020.

²Substituted for “rate of tax (e.g., the rates of 13 per cent and 15 per cent, both)” by No. SRB-3-4/32/2020 dated October 28, 2020.

5. Withholding of tax.- ¹[Fifty *per cent* of] the amount of sales tax shall be withheld by the service recipients who shall be the withholding agent and shall deposit ²[such withheld amount] in Sindh Government's head of account "B-02384" in the manner prescribed in the Sindh Sales Tax Special Procedure (Withholding) Rules, 2014:

Provided that, in relation to the tax on inter-Province service or services, other than the services provided in non-tariff areas, the withholding agent shall, in accordance with the agreement recorded in paragraph 3 of the minutes of the meeting held on 13th September, 2017, as circulated under the Ministry of Energy (Petroleum Division), Islamabad's letter No. DOM-1(24)/2015-111 dated 22¹ September, 2017, deposit ³[50% of the withheld amount of tax] in Sindh Government head of account "B-02384" in the aforesaid prescribed manner and the balance of the amount of sales tax shall be deposited in the jurisdiction of the Tax Authority of the respective Province in the manner as may be prescribed by that Authority ⁴[:]

⁵[Provided further that in case the services have been provided by an un-registered person, the service recipients shall withhold the whole of the amount of the sales tax involved for depositing such withheld amount in terms of the above Proviso:

Also provided further that the service recipient shall not release the amount of sales tax withheld by it in terms of this rule in case the service provider does not provide, to the service recipient, the evidence of having complied with the provisions of this rule for the previous month.]

6. Returns:- (1) The service provider shall e-file his tax returns, as defined in clause (75) of section 2 of the Act, in the prescribed manner:

Provided that where a service recipient agrees with the service provider to e-file the prescribed return on behalf of the service provider, such a service recipient shall e-file the prescribed return of the service provider ⁴[:]

⁵[Provided further that in the return e-filed under sub-rule (1), the return filer may enter and claim the input tax credits, as may be admissible in terms of sections 15, 15A and 15B of the Act and rules 21, 22, 22A and 23 of the Sindh Sales Tax on Services Rules, 2011, and the payable balance amount of Sindh sales tax, if any as per the return, shall be paid in Sindh Government's head of account "B-02384" in the prescribed manner.]

¹Substituted for "The whole of" by No. SRB-3-4/32/2020 dated October 28, 2020.

²Substituted for "such amount" by No. SRB-3-4/32/2020 dated October 28, 2020.

³Substituted for "50% of the amount of the tax" by No. SRB-3-4/32/2020 dated October 28, 2020.

⁴Full stop substituted by No. SRB-3-4/32/2020 dated October 28, 2020.

⁵Inserted by No. SRB-3-4/32/2020 dated October 28, 2020.

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¹[(1A) The service recipient shall submit a monthly statement to the Assistant Commissioner incharge SRB Unit dealing with ²[CPC Code 65112] showing the name and SNTN of the service provider, invoice number & date, invoice value, amount of sales tax involved, destination of Petroleum Oils, amount of Sindh sales tax share, withheld amount and released amount by the end of the month following the month to which the statement relates.]

(2) The service recipient shall e-file his own return in the manner prescribed in the Withholding Rules and he shall also issue the prescribed Certificate of Deduction/Withholding, in Form SSTW-06, to the service provider, besides complying with the other provisions of the Withholding Rules.

7. Application of other provisions:- All the provisions of the rules and notifications made or issued under the Act shall ³[] mutatis mutandis apply in relation to the service or services, the service providers, service recipients or withholding agent covered by these rules, to the extent that these rules are not inconsistent with the provisions of ⁴[the said provisions].

¹Inserted by No. SRB-3-4/32/2020 dated October 28, 2020.

²Substituted for "tariff heading 9836.0000" by No. SRB-3-4/61/2025 dated October 07, 2025.

³Word "maintain" deleted by No. SRB-3-4/32/2020 dated October 28, 2020.

⁴Substituted for "these rules" by No. SRB-3-4/26/2024 dated June 29, 2024, effective 01.07.24.

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¹[]

¹Form deleted by No. SRB-3-4/61/2025 dated October 07, 2025. Before omission it read as follows:-
“FORM

Election/option of the person providing or rendering the inter-Province service or services of ¹[] transportation or carriage of petroleum oils by road through oil tankers for payment of tax at 15% in terms of the Sindh Sales Tax Special Procedure (Transportation or Carriage of Petroleum Oils through Oil Tankers) Rules, 2018.

I, _____(full name) _____ S/O _____(father's name)_____ holder of CNIC No. _____ and NTN _____ do hereby declare that:-

- (1) I am _____(Designation)_____ the in M/s _____(Business name) ____ (SNTN: S _____) having its office/head office/registered office at _____(full address)_____ which is engaged in the economic activity of the service or services of ¹[] transportation or carriage of petroleum oils by road through oil tankers (tariff heading 9836.0000).
- (2) I am fully competent and duly authorized by the said M/s _____ to sign and submit this form of election or option on behalf of the said M/s _____ to be governed by the provisions of the Sindh Sales Tax Special Procedure (Transportation or Carriage of Petroleum Oils through Oil Tankers) Rules, 2018.
- (3) I do hereby declare and affirm that the said M/s _____ (SNTN: S _____) elect and opt to be governed by the provisions of the Sindh Sales Tax Special Procedure (Transportation or Carriage of Petroleum Oils through Oil Tankers) Rules, 2018, and that the said M/s _____ (SNTN: S _____) shall pay Sindh sales tax on the ²[intra-Province] service or services ³[] and on the inter-Province service or services at 15% in terms of the aforesaid 2018-Rules.

Signature. _____

Date _____

Name _____

CNIC No. _____

Tele. No. _____

Cell phone No. _____

Company/Firm/ ⁴[Service Provider's Stamp]_____

Witnesses:-

1. Signature _____
Date _____
Name _____
CNIC No. _____

2. Signature _____
Date _____
Name _____
CNIC No. _____”

¹Words “Inter-city” deleted by No. SRB-3-4/26/2024 dated June 29, 2024, effective 01.07.24.

²Substituted for “Inter-Provincial” by No. SRB-3-4/26/2024 dated June 29, 2024, effective 01.07.24.

³Words etc. “at 13%” deleted by No. SRB-3-4/32/2020 dated October 28, 2020.

⁴Substituted for “Service providers Stamp” by No. SRB-3-4/26/2024 dated June 29, 2024, effective 01.07.24.

Sindh Sales Tax on Services Notifications

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3	C. No. 1/23-STB/2010(pt) SRO 212(I)/2014, 26.03.2014	VA-29
4	SRB-3-4/06/2014, 17.04.2014	VA-30
5	SRB-3-4/07/2014, 18.04.2014	VA-32
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4	SRB-3-4/16/2016, 29.08.2016	VA-48
5	SRB-3-4/19/2016, 16.11.2016	VA-51
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4	SRB-3-4/10/2019, 19.05.2019	VA-74
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2	SRB-3-4/10/2020(Covid-19), 21.01.2020	VA-79
3	SRB-3-4/11/2020, 01.06.2020	VA-79
4	SRB-3-4/12/2020, 22.06.2020	VA-82
5	SRB-3-4/13/2020, 22.06.2020	VA-83
6	SRB-3-4/30/2020, 15.10.2020	VA-84
7	SRB-3-4/31/2020, 15.10.2020	VA-87
2021		
1	SRB-3-4/8/2021, 31.05.2021	VA-89
2	SRB-3-4/10/2021, 31.05.2021	VA-91
3	SRB-3-4/11/2021, 31.05.2021	VA-92
4	SRB-3-4/19/2021, 30.06.2021	VA-94
2022		
1	SRB/S-Order/2022/16810, 10.02.2022	VA-95
2	SRB-3-4/22/2022, 28.06.2022	VA-96
3	SRB-3-4/36/2022, 13.09.2022	VA-98
2023		
1	SRB-3-4/7/2023, 03.03.2023	VA-99
2	SRB-3-4/28/2023, 09.06.2023	VA-101
3	SRB-3-4/43/2023, 15.08.2023	VA-105
2024		
1	SRB-Com-II-DC-U-23/GT/2024-25/408922, 24.07.2024	VA-107
2025		
1	SRB-3-4/28/2025, 01.07.2025	VA-109

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¹[Annex-I]
(Notification No. SRB-3-4/6/2016)

CERTIFICATE

Certificate No. _____ Date. _____

Certified that M/s. Frontier Works Organization have provided and rendered exempt services (described as _____ of tariff heading No. _____) to M/s. Karachi Water & Sewerage Board for the construction and completion of its K-IV Bulk Water Supply Project. The said services have been provided and rendered against M/s. Frontier Works Organization's invoice/bill No. _____ dated _____ relatable to KW&SB's Supply/Work Order No. _____ dated _____. Also certified that this qualifies for exemption of Sindh sales tax under notification No. SRB-3-4/6/2016 dated 9th May, 2016.

The payment against the aforesaid Invoice/Bill of FWO in relation to KW&SB's aforesaid supply/work order has been made by the KW&SB against cheque No. _____ dated _____ for Rs. _____ (Rupees _____) drawn on _____ Bank _____ Branch.

Signature: _____

Name: _____

Designation: Managing Director. _____

Organization name: Karachi Water & Sewerage Board, Karachi.

Date: _____

Telephone No. _____

E-mail ID _____

Stamp: _____

²[Annex-II]
(Notification No. SRB-3-4/6/2016)

CERTIFICATE

Certificate No. _____ Date. _____

Certified that M/s. _____ (SNTN: S _____) have provided and rendered exempt services (described as _____ of tariff heading No. _____) to M/s. Karachi Water & Sewerage Board for exclusive use in the construction and completion of its K-IV Bulk Water Supply Project. The said services have been provided and rendered against M/s. _____ (SNTN: S _____)'s invoice/bill No. _____ dated _____ relatable to KW&SB's Supply/Work Order No. _____ dated _____. Also certified that this qualifies for exemption of Sindh sales tax under notification No. SRB-3-4/6/2016 dated 9th May, 2016.

¹Substituted for the word "Annex" by No. SRB-3-4/8/2016 dated June 20, 2016.

²Annex-II inserted by No. SRB-3-4/8/2016 dated June 20, 2016.

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The payment against the aforesaid Invoice/Bill of the said service provider in relation to KW&SB's aforesaid supply/work order has been made by the KW&SB against cheque No. _____ dated _____ for Rs. _____ (Rupees _____) drawn on _____ Bank _____ Branch.

Signature: _____

Name: _____

Designation: Managing Director _____

Organization name: Karachi Water & Sewerage Board, Karachi.

Date: _____

Telephone No. _____

E-mail ID _____

Stamp: _____]

[File No. SRB/TP/48/2016]17723
SRB-3-4/16/2016
Karachi, the August 29, 2016

In exercise of the powers conferred by section 10 of the Sindh Sales Tax on Services Act, 2011 (Sindh Act No. XII of 2011), Sindh Revenue Board, with the approval of the Government, is pleased to exempt the tax levied on the services specified in Table below, as are directly received or procured by Departments of the Government of Sindh, ¹[in relation to such of the development schemes and projects as were included in Sindh Annual Development Programme (ADP) of 2016-17 or . earlier and are still included as “on-going” development schemes and projects in Sindh ADP of 2017-18 or thereafter] which are funded out of Annual Development Program (ADP) allocated by the Government of Sindh, subject to the following limitations and conditions:-

- (i) the benefits of the exemption under this notification shall be available in relation to the services specified in the Table of this notification only if:-
 - (a) the service provider is duly registered with the Board in terms of section 24 or 24A of the Sindh Sales Tax on Services Act, 2011, and he holds SRB registration number;
 - (b) the service provider issues the tax invoice, as prescribed in sub-rule (1) of rule 29 of the Sindh Sales Tax on Services Rules, 2011, indicating the description and ²[CPC Code] of the service in row number (iv) thereof and also quoting this notification number and date in row number (vi) thereof after using the words “exempt under”;

¹Words inserted by No. SRB-3-4/8/2017 dated June 02, 2017, effective 01-07-2017.

²Substituted for “tariff heading” No. SRB-3-4/58/2025 dated October 07, 2025.

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- (c) the service provider e-files his tax returns (SST-03) in the prescribed manner, including showing the details of exempt services under this notification in Annex-"C" thereof;
 - (d) the service provider invariably complies with the provisions of section 15A of the Sindh Sales Tax on Services Act, 2011, of sub-rule (2) and (3) of rule 22 and of rule 22A of the Sindh Sales Tax on Services Rules, 2011. However, Annex "A" of return shall duly be filed showing withholding of SST wherever applicable; and
 - (e) Department of the Government of Sindh, shall e-file the prescribed monthly return (SST-03) entering, in Annex-A thereof, all the services, whether exempt under this notification or otherwise, received or procured by them whether from registered person or from un-registered person and also the amount of the tax withheld or deducted in relation to the taxable services received or procured from un-registered persons.
- (ii) While making payment to the service provider for the value of services received or procured under the benefits of exemption under this notification, the Secretary of the respective Department of the Government of Sindh shall issue to the service provider a certificate in the form given below. This certificate shall be treated as a record prescribed under clauses (b) and (c) of sub-section (1) of section 26 of the Act.

"CERTIFICATE

Certified that M/s _____ SNTN _____ have provided exempt services described as _____ of tariff heading _____ ¹[(relatable to CPC Code _____) valued at Rs. _____ (Rupees _____) against their tax invoice No. _____ dated _____ which has been duly received and used by this Department of the Government of Sindh ²[in the "on-going" development scheme and project listed at Gen. Sr. No. of the ADP for the Financial year 201... -1...].

Also certified that the value of the aforesaid services have been paid by this Department of the Government of Sindh wholly and exclusively out of the funds provided to this Department under the Annual Development Program (ADP) of the Government of Sindh for the financial year

Also certified that the services covered by this certificate are in accordance with Sindh Revenue Board notification No.SRB-3-4/16/2016 dated ³[29th August], 2016 and also fulfill all the conditions and limitations specified therein.

Signature _____
Full Name _____
Designation _____
Name of Department _____
Date _____
Official Seal _____."

¹Words inserted by No. SRB-3-4/58/2025 dated October 07, 2025.

²Words inserted by No. SRB-3-4/8/2017 dated June 02, 2017, effective 01-07-2017.

³Substituted for "24th August" by No. SRB-3-4/58/2025 dated October 07, 2025.

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- (iii) The Department of the Government of Sindh shall comply with the provision of the Sindh Sales Tax Special Procedure (Withholding) Rules, 2014, including the provisions of the Proviso to sub-rule (4) of rule 3 thereof.

¹[Table

S. No.	Tariff heading in the Second Schedule to the Act as was in force on the 30th June, 2025	CPC Code relatable to the entries in column (2)	Description of Service
1.	9809.0000	Respective CPC Codes in Groups 541 and 542 thereof	Services provided or rendered by persons engaged in contractual execution of work or furnishing supplies
2.	9814.2000	Respective CPC Codes in Groups 546 and 547 thereof	Contractor of Building (including water supply, gas supply and sanitary works), electrical and mechanical works (including air-conditioning), multi-disciplinary works (including turn-key projects) and similar other works
3.	9815.5000	Respective CPC Codes in Groups 832, 833 and 834 and Class 8393 thereof	Technical, scientific and engineering consultants
4.	9815.6000	Respective CPC Codes in Classes 7331, 8313, 8314, 8315 and 8316 and Group 843 thereof	Software or IT based system development consultants
5.	9824.0000	Respective CPC Codes in Groups 541, 542, 543, 544, 545 and 547 thereof	Construction services]

2. This notification shall not entitle any person, whether a service provider or a service recipient, to refund or adjustment or tax deduction or tax credit or carry forward of the Sindh sales tax already paid or recovered by Board or the Government.

¹Table substituted by No. SRB-3-4/58/2025 dated October 07, 2025. Before substitution it read as follows:-

“Table

S. No.	Tariff Heading	Description of Service
1.	9809.0000	Services provided or rendered by persons engaged in contractual execution of work or furnishing supplies
2.	9814.2000	Contractor of Building (including water supply, gas supply and sanitary works), electrical and mechanical works(including air-conditioning), multi-disciplinary works (including turn-key projects) and similar other works
3.	9815.5000	Technical, scientific and engineering consultants
4.	9815.6000	Software or IT based system development consultants
5.	9824.0000	Construction services”

1-43-10-11-2025

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3. This notification shall take effect immediately and it shall also apply in relation to such of the services (specified in the Table of this notification) as were directly provided or rendered on or after the first day of July, 2011, subject to the condition that the conditions and limitations prescribed in this notification are duly complied with by the service provider and the service recipient and that the payment of Sindh sales tax on such services by the Administrative Department of Government of Sindh from the relevant ADP fund is still outstanding and provided further that retrospective application shall be applicable only when no provision on account of SST payment was made in the relevant PC-II ADP grant.

SRB-3-4/19/2016
Karachi, the November 16, 2016

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 sales tax on such of the services provided or rendered by Cable TV Operators, as are classified under tariff heading 9819.9000 of the Second Schedule to the said Act, subject to the conditions that such service provider:-

- (a) is registered with the Board in terms of section 24 of the Act and has shown the services of "Cable TV Operators" of tariff heading 9819.9000 as his principal Activity in his Registration Form SST-01:

Provided that where the service provider also provides the taxable services of "advertisement on Cable TV network" of tariff heading 9802.5000, he has also *inter-alia* indicated this economic activity in the relevant column of Activity Code of other Business Activities, as provided in the Registration Form SST-01;

- (b) is stand-alone service provider of the taxable service of "Cable TV Operators" of tariff heading 9819.9000.

Explanation: For the purpose of this notification, a "stand-alone" service provider means a person whose principal activity is the provision of services of "Cable TV Operators" of tariff heading 9819.9000 and whose other activity, if any, is restricted to the provision of services of "advertisement on Cable TV network" of tariff heading 9802.5000. Persons providing or rendering taxable services of any of the tariff headings, other than those of tariff headings 9802.5000 and 9819.9100, shall not be eligible to the benefits of this notification:

Provided that nothing contained in this notification shall be construed to be exempting the taxable services of "advertisement on Cable TV network" classified under tariff heading 9802.5000 even if provided or rendered by a stand-alone service provider;

- (c) e-files his tax returns (Form SST-03) regularly in the prescribed manner, showing the details of his exempt services of Cable TV Operators (tariff heading 9819.9000) and also of the taxable services of advertisements on Cable TV (tariff heading 9802.5000) therein:

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Provided that the tax returns for the tax periods July, 2016 to October, 2016, if not filed earlier, may be e-filed on or before the 9th December, 2016;

- (d) e-deposits his tax liability on the taxable services of “advertisement on Cable TV network” (tariff heading 9802.5000) regularly in the prescribed manner:

Provided that the tax liability for the tax periods July, 2016 to October, 2016, if not paid earlier, may be e-deposited in Sindh Government’s head of account “B-02384” in the prescribed manner by the 6th December, 2016; and

- (e) complies with the provisions of the Sindh Sales Tax Special Procedure (Withholding) Rules, 2014, in relation to the taxable services of advertisement on Cable TV network (tariff heading 9802.5000) as are provided or rendered by him and e-deposits the amounts of Sindh sales tax involved, in case such amounts are not deducted or withheld by the service recipient or the withholding agent.

2. This notification shall take effect from the 1st day of July, 2016, and shall stand rescinded on the 30th day of June, ¹[2018].

SRB-3-4/26/2016
Karachi, the December 28, 2016

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 sales tax on the services provided or rendered by the recruiting agents as are classified under tariff heading 9805.6000 of the Second Schedule to the said Act, shall be charged, levied and collected at a lower rate of 8% during the tax periods of the financial ²[years 2016-17 and 2017-18], subject to the conditions that such a service provider:-

- (a) is registered with the Board in inter terms of section 24 of the Act and has shown the services of “Recruiting agents” of tariff heading 9805.6000 as his Principal Activity in his Registration Form SST-01:

Provided that where the service provider also provides any other taxable services as described in the Second Schedule to the Act, he shall *inter-alia* indicate the economic activity of such services in the relevant column of Activity Code of other Business Activities, as provided in the Registration Form SST-01;

- (b) is a stand-alone service provider of the taxable service of “recruiting agents” of tariff heading 9805.6000.

¹Substituted for “2017” by No. SRB-3-4/27/2017 dated August 04, 2017.

²Substituted for “year 2016-17” by No. SRB-3-4/28/2017 dated August 04, 2017.

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Explanation: For the purposes of this notification, a “stand-alone service provider” means a person whose principal activity is the provision of services of “Recruiting agents” of tariff heading 9805.6000, and whose economic activity of the provision of the services of recruiting agency is also restricted to recruitment of individuals or group of individuals for overseas employment in countries outside Pakistan:

Provided that the services provided or rendered by such recruiting agents in relation to recruitment of individuals or group of individuals for employment in Pakistan shall continue to be levied to tax at the statutory rate of 13 *per cent*;

- (c) e-files his tax returns (Form SST-03) regularly, in the prescribed manner, showing the details of his services liable to statutory rates of tax and to reduced rates of tax, separately:

Provided that the tax returns for the tax periods July, 2016 to November, 2016, if not filed earlier, may be e-filed on or before the 16th January, 2017;

- (d) e-deposits his tax liability on the taxable services regularly in the prescribed manner:

Provided that the tax liability for the tax periods July, 2016 to November, 2016, if not paid earlier, may be e-deposited in Sindh Government’s head of account “B-02384” in the prescribed manner by the 12th January, 2017; and

- (e) complies with the provisions of the Sindh Sales Tax on Services Act, 2011, and the rules and notifications issued thereunder in relation to the taxable services received or procured by him and also in relation to the taxable services provided or rendered by him.

2. This notification shall not entitle any person, whether a service provider or a service recipient to any refund or adjustment of tax.

3. This notification shall stand rescinded at 23:59 hours of the 30th day of June, 1[2018].

¹Substituted for “2017” by No. SRB-3-4/28/2017 dated August 04, 2017.

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- (vi) persons who short-paid any amount of tax in their tax returns and persons against whom any arrears of tax were detected in SRB's scrutiny of tax returns or in SRB's audit of taxpayers' record;
- (vii) persons against whom any tax amount has been determined or assessed or adjudged, by an officer of the SRB, through an order or decision passed under the Sindh Sales Tax on Services Act, 2011, or the rules/notification issued thereunder;
- (viii) persons against whom any tax liability has been adjudged or confirmed by the Commissioner (Appeals) or the Appellate Tribunal;
- (ix) persons whose cases are under assessment or under adjudication with any officer of the SRB or are pending, at the appellate stage, with the Commissioner (Appeals) or with the Appellate Tribunal; and
- (x) persons whose cases are under litigation in any court of law including the High Court or the Supreme Court.

3. The benefits of this notification shall also be available in cases where a person has late paid the principal amount of tax prior to the date of this notification but has not yet discharged the liability of penalty (whether the prescribed amount or the adjudged amount of the penalty) and default surcharge on such late payment provided that he pays an amount equal to 10% of such amount of penalty (as outstanding on the ¹[31st May], 2017) and 25 *per cent* of such amount of default surcharge (as outstanding on the ¹[31st May], 2017) in Sindh Government's head of account "B-02384" during the period from 19th May, 2017 to the ²[30th June], 2017.

4. If the whole of the dues of the principal amount of tax and the aforementioned prescribed percentages of the amount of default surcharge thereon are paid by a person in terms of this notification, he shall not be prosecuted under section 49 of the Act, and the offence, to the extent of the arrears of the tax paid under this notification, shall also be compounded under section 46 of the Act.

5. If the principal amount of tax and the aforementioned percentages of the amount of default surcharge thereon, as are paid in terms of this notification by the persons described in clauses (vi), (vii), (viii), (ix) and (x) of paragraph 2 of this notification, are held to be not payable in view of the order issued by the respective competent authority (i.e. the adjudicating officer or the Commissioner (Appeals) or the Appellate Tribunal or the Court of Law, the Officer of the SRB, not below the rank of an Assistant Commissioner, shall allow tax adjustment/credit of the amount or, alternately, shall refund the amount, so paid, within 90 days from the date of receipt of the taxpayer's application, for refund or tax adjustment/credit, together with a copy of the order/judgment and also of the evidence that the incidence of the tax was not passed on to the service recipient.

¹Substituted for "19th May", "9th June" by No. SRB-3-4/14/2017 dated June 14, 2017.

²Substituted for "22nd June" by No. SRB-3-4/16/2017 dated June 23, 2017. Earlier was substituted for "19th May, 2017" by No. SRB-3-4/14/2017 dated June 14, 2017.

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6. This notification shall not apply to the refund or adjustment of any amount of tax or default surcharge or penalty as has already been paid before the ¹[31st May, 2017, except for the refund or adjustment, if any, in terms of paragraph 5 of this notification].

SRB-3-4/9/2017
Karachi, the June 02, 2017

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 part of the tax as is in excess of an amount equivalent to 2% of the value of the services specified in Table below, as are directly received or procured by Departments of the Government of Sindh in relation to such of the “new” development schemes and projects as are included in Sindh ADP of 2017-18 ²[and 2018-19 and are included as “on-going” development schemes and projects in Sindh ADP of 2019-20 or thereafter], and are funded out of Annual Development Program (ADP) of the Government of Sindh, subject to the following limitations and conditions:-

- (a) the benefits of the exemption under this notification shall be available only in relation to the services specified in the Table of this notification;
- (b) the service provider is duly registered with the Board in terms of section 24 or 24A of the Sindh Sales Tax on Services Act, 2011, and he holds SRB registration number;
- (c) the service provider issues the tax invoice, as prescribed in sub-rule (1) of rule 29 of the Sindh Sales Tax on Services Rules, 2011, indicating the description and ³[CPC Code] of the service in row number (iv) thereof and also quoting. “2% under notification No. SRB-3-4/9/2017 dated 2nd June, 2017” in row number (vi) thereof;
- (d) the service provider e-files his tax returns (SST-03) in the prescribed manner, showing the details of taxable services and also the partly exempt services, as under this notification, in Annex-”C” thereof;
- (e) the service provider invariably complies with the provisions of section 15A of the Sindh Sales Tax on Services Act, 2011, of sub-rules (2) and (3) of rule 22 and of rule 22A of the Sindh Sales Tax on Services Rules, 2011. However, Annex “C” of return (SST-03) shall duly be filed by the service provider, inter alia, showing withholding of SST, wherever applicable; and

¹Substituted for “22nd June” by No. SRB-3-4/16/2017 dated June 23, 2017. Earlier was substituted for “19th May, 2017” by No. SRB-3-4/14/2017 dated June 14, 2017.

²Words inserted by No. SRB-3-4/13/2019 dated June 27, 2019, effective 01-07-19.

³Substituted for “tariff heading” by No. SRB-3-4/59/2025 dated October 07, 2025.

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- (f) while making payment to the service provider for the value of services received or procured under the benefits of exemption under this notification, the Secretary of the respective Department of the Government of Sindh shall, besides complying with clause (g) of this notification, issue to the service provider a certificate in the form given below. This certificate shall be treated as a record prescribed under clauses (b) and (c) of sub-section (1) of section 26 of the Act.

“CERTIFICATE

Certified that M/s _____ SNTN _____ have provided partly exempt services (liable to Sindh sales tax at 2%) described as _____ of tariff heading _____ ¹[(relatable to CPC Code ____)] valued at Rs. ____ (Rupees ____) against their tax invoice No. _____ dated _____ which has been duly received and used by this Department of the Government of Sindh in the “new” development scheme and project listed at Gen. Sr. No. ... of the Sindh ADP for the Financial Year ²[201..... which are still included as an “on-going” scheme or project listed at Gen. Sr. No. of the current Sindh ADP for the Financial year (20., ...)].

Also certified that the value of the aforesaid services have been paid by this Department of the Government of Sindh wholly and exclusively out of the funds provided to this Department under the Annual Development Program (ADP) of the Government of Sindh for the financial year ³[20-----].

Also certified that the services covered by this certificate are in accordance with Sindh Revenue Board notification No.SRB-3-4/9/ /2017 dated 2nd June, 2017 and also fulfill all the conditions and limitations specified therein.

Signature_____

Full Name_____

Designation_____

Name of the Department_____

Date_____

Official seal_____.”

- (g) the Department of Government of Sindh shall comply with the provisions of the Sindh Sales Tax Special Procedure (Withholding) Rules, 2014, including the provisions of the Proviso to sub-rule (4) of rule 3 thereof, and shall deposit the deducted/withheld amount of Sindh sales tax in Sindh Government's head of account “B-02384” in the prescribed manner.

1-43-10-11-2025

¹Substituted for “2017-18” by No. SRB-3-4/13/2019 dated June 27, 2019, effective 01-07-19.

²Words etc inserted by No. SRB-3-4/59/2025 dated October 07, 2025.

³Substituted for “2017-18” by No. SRB-3-4/13/2019 dated June 27, 2019, effective 01-07-19.

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¹[Table

S. No.	Tariff heading in the Second Schedule to the Act as was in force on the 30th June, 2025	CPC Code relatable to the entries in column (2)	Description of Service
(1)	(2)	(3)	(4)
1.	9814.2000	Respective CPC Codes in Groups 546 and 547 thereof	Contractor of Building (including water supply, gas supply and sanitary works), electrical and mechanical works (including air-conditioning), multi-disciplinary works (including turn-key projects) and similar other works
2.	9824.0000	Respective CPC Codes in Groups 541, 542, 543, 544, 545 and 547 thereof	Contractor services]

¹Table substituted by No. SRB-3-4/59/2025 dated October 07, 2025. Before substitution it read as follows:-

“Table

S. No	Tariff Heading	Description of Service
1.	9814.2000	Contractor of Building (including water supply, gas supply and sanitary works), electrical and mechanical works (including air-conditioning), multi-disciplinary works (including turn-key projects) and similar other works
2.	9824.0000	Construction services”

2. This notification shall not entitle any person, whether a service provider or a service recipient, to any refund or adjustment or tax deduction or tax credit or carry forward of the Sindh sales tax paid by the person or recovered by Board or the Government.

¹[2A.The tax exemption in excess of 2%, under this notification, shall not be applicable to the “new” development schemes and projects included in the Sindh ADP of 2019-20 or thereafter. The services, specified in the Table of this notification, when provided or rendered in relation to such “new” development schemes and projects of the financial years 2019-20 or thereafter shall be exempt from such amount of Sindh sales tax as are in excess of the tax rate of 5%.]

3. This notification shall take effect on and from the first day of July, 2017.

¹Paragraph 2A inserted by No. SRB-3-4/13/2019 dated June 27, 2019, effective 01-07-19.

2018

File No. SRB/TP/48/2016
SRB-3-4/3/2018
Karachi, the February 06, 2017

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 of Sindh, is pleased to exempt Sindh sales tax on such of the services as are specified in the Table of notification No. SRB-3-4/9/2017 dated the 2nd June, 2017, and are received or procured by the respective project implementation agency in relation to the development projects located in the province of Sindh and funded, partially or fully, through the Federal PSDP of the Government of the Pakistan, which will either complete during the financial year 2017-2018 or will continue as “on going” project in the subsequent' Federal PSDPs of the Government of Pakistan¹[:]

²[Provided that total exemption under this notification shall not be applicable for the “new” development projects located in the Province of Sindh and funded, partially or fully, through the Federal PSDP of the Government of Pakistan in the financial years 2019-20 or thereafter. The services provided or rendered in relation to such “new” development projects and their “on-going” projects of the financial years 2019-20 or thereafter shall be exempt from Sindh sales tax as are in excess of tax rate of 5%.]

2. The benefits of the exemption, under this notification, shall be available subject to the following limitations and conditions:-

- (a) the service provider is duly registered with the Board in terms of section 24 or 24A of the Sindh Sales Tax on Services Act, 2011, and holds SRB registration number;
- (b) the service provider issues tax invoice, as prescribed in sub-rule (1) of rule 29 of the Sindh Sales Tax on Services Rules, 2011, indicating the description and ³[CPC Code] of the service in row number (iv) thereof and also quoting “0% under notification No. SRB-3-4/3/2018 dated the 6th February, 2018” ⁴[or “5% under the Proviso of the first paragraph of notification No. SRB-3-4/3/2018 dated 6th February, 2018”, as the case may be,] in row number (vi) thereof;

¹Substituted for full stop by No. SRB-3-4/14/2019 dated June 27, 2019, effective 01-07-19.

²Paragraph inserted by No. SRB-3-4/14/2019 dated June 27, 2019, effective 01-07-19.

³Substituted for “tariff heading” by No. SRB-3-4/60/2025 dated October 07, 2025.

⁴Words inserted by No. SRB-3-4/14/2019 dated June 27, 2019, effective 01-07-19.

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- (c) the service provider e-files his tax returns (SST-03) in the prescribed manner, showing the details of the taxable services and also of the exempt services¹[(i.e. the services exempt from the whole of the sales tax and/or the services exempt from sales tax in excess of 5%)], as per this notification, in Annex-"C" thereof;
- (d) the service provider complies with the provisions of section 15A of the Sindh Sales Tax on Services Act, 2011, of sub rules (2) and (3) of rule 22 and of rule 22A of the Sindh Sales Tax on services Rules, 2011. However, Annex-"C" of return (SST-03) shall be duly filed by the service provider, inter alia, showing withholding of Sindh sales tax (SST), where applicable; and
- (e) while making payment to the service provider for the value of the services received or procured with the benefits of the exemption under this notification, the head of concerned project implementation agency and the concerned Secretary of the Administrative Department of the Government of Sindh shall issue to the service provider a certificate ¹[of total exemption or a certificate of exemption in excess of 5% rate, as the case may be,] in the form given below. This certificate shall be treated as a record prescribed under clauses (b) and (c) of sub section - (1) of section 26 of the Act.

"CERTIFICATE ¹[OF TOTAL EXEMPTION]

Certified that M/s _____, holding SNTN _____, have provided exempt services described as _____ of tariff heading _____ ²[(relatable to CPC Code _____)] valued at Rs. _____ (Rupees _____) against their tax invoice. No. dated _____ which have been duly received and used by this project implementation agency in relation to ¹["on-going"] the development scheme/project located in the province of Sindh and that the said project is funded, partly or fully, through Federal PSDP allocated by the Government of Pakistan.

Also certified that the said development project ¹[is not the "new" development project for the years 2019-20 or thereafter and that this on-going development project] shall either complete during the ¹[current] financial year ³[] or will continue as an "on-going" ¹[project] in the subsequent Federal PSDPs of Government of Pakistan.

Certified further that services covered by this certificate are in accordance with Sindh Revenue Board notification No. SRB-3-4/3/2018 dated 6th February-2018 and also fulfills the limitations and conditions prescribed ⁴[therein].

¹Words inserted by No. SRB-3-4/14/2019 dated June 27, 2019, effective 01-07-19.

²Words inserted by No. SRB-3-4/60/2025 dated October 07, 2025.

³Figure "2017-18" deleted by No. SRB-3-4/14/2019 dated June 27, 2019, effective 01-07-19.

⁴Substituted for "there in" by No. SRB-3-4/14/2019 dated June 27, 2019, effective 01-07-19.

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Signature _____

Full Name _____

Designation _____

Name of the Department/Project _____

Implementing Agency _____

Date _____

Official Seal _____.¹[OR]

²[CERTIFICATE OF PARTIAL EXEMPTION IN EXCESS OF 5% TAX RATE

Certified that M/s _____, holding SNTN _____, have provided taxable services described as _____ of tariff heading _____³[(relatable to CPC Code ____)] valued at Rs. _____ (Rupees against their tax invoice No. _____ dated _____ which have been received and used by project implementation agency in relation to a project which is a “new” development project of the financial years 2019-20 or thereafter and is located in Sindh and also that the said project is funded, partially or fully, through the Federal PSDP of the financial years 2019-20 or thereafter, allocated by the Government of Pakistan.

Also certified that Sindh sales tax at 5% has been levied and charged on the aforesaid services of that tax invoice and also that the amount of Sindh sales tax, so involved, has been deducted and withheld in terms of the Sindh Sales Tax Special Procedure (Withholding) Rules, 2014, for deposit in Sindh Government's head of account “B-02384”.

Certified further that services covered by this certificate are in accordance with Sindh Revenue Board Notification No. SRB-3-4/3/2018 dated 6th⁴[February, 2018], and also fulfills the limitations and conditions prescribed therein.

Signature _____

Full Name _____

Designation _____

Name of the Department/Project _____

Implementing Agency _____

Date _____

Official Seal _____.]

3. This notification shall not entitle any person, whether a service provider or a service recipient, to any refund or adjustment or tax deduction or tax credit or carry forward of Sindh sales tax paid by the person or recovered by the Board.

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¹Word inserted by No. SRB-3-4/14/2019 dated June 27, 2019, effective 01-07-19.

²Certificate inserted by No. SRB-3-4/14/2019 dated June 27, 2019, effective 01-07-19.

³Words inserted by No. SRB-3-4/60/2025 dated October 07, 2025.

⁴Substituted for “February 2019” by No. SRB-3-4/60/2025 dated October 07, 2025.

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File No. SRB/TP/27/2017
No.SRB-3-4/11/2018
Karachi, the May 18, 2018

In exercise of the powers conferred by section 45 of the Sindh Sales Tax on Services Act, 2011 (Sindh Act No. XII of 2011), the Sindh Revenue Board is pleased to exempt the whole of the amount of penalty and such of the amount of default surcharge as is in excess of the amount of default surcharge specified below, provided that the principal amount of tax and the following amounts of the default surcharge thereon are deposited in the prescribed manner in Sindh Government's head of account "B-02384" during the periods as specified below:-

- (a) the principal amount of tax (as outstanding on the 21stMay, 2018) alongwith 5% of the amount of default surcharge thereon if deposited during the period from 21stMay, 2018 to 27thMay, 2018;
- (b) the principal amount of tax (as outstanding on the 21stMay, 2018) alongwith 10% of the amount of default surcharge thereon if deposited during the period from 28thMay, 2018 to 3rdJune, 2018;
- (c) the principal amount of tax (as outstanding on the 21stMay, 2018) alongwith 15% of the amount of default surcharge thereon if deposited during the period from 4thJune, 2018 to 10thJune, 2018; and
- (d) the principal amount of tax (as outstanding on the 21stMay, 2018) alongwith 20% of the amount of default surcharge thereon if deposited during the period from 11thJune, 2018 to 1st[30thJune, 2018].

2. The benefits of exemption of penalty and default surcharge, as specified in this notification, shall also be available in relation to the arrears of the tax (as outstanding on the 21stMay, 2018) payable under the Sindh Sales Tax Ordinance, 2000 (Sindh Ordinance No. VIII of 2000) and under the Sindh Sales Tax on Services Act, 2011 (Sindh Act No. XII of 2011) by:-

- (i) persons who are liable to be registered under section 24 of the Act but were not registered, provided that:-
 - (a) they get themselves registered with SRB in the prescribed manner during the aforementioned periods from 20th May, 2018 to the 1st[30th June, 2018];
 - (b) they e-deposit their tax liabilities for the principal amount of tax alongwith the aforementioned percentages of the amount of default surcharge thereon in relation to the tax periods from the date of the commencement of their economic activity to the tax period of May, 2018, in Sindh Government's head of account "B-02384" in the prescribed manner by the due dates prescribed in clauses (a), (b) and (c) of paragraph 1 of this notification; and

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Explanation: For the purposes of this notification, a “standalone service provider” means a person whose principal economic activity is the provision of services of “Recruiting agents” of tariff heading 9805.6000, and such economic activity of the provision of the services of recruiting agency is related to recruitment of individuals or group of individuals for overseas employment in countries outside Pakistan:

Provided that the services provided or rendered by such recruiting agents in relation to recruitment of individuals or group of individuals for employment in Pakistan shall continue to be levied to tax at the statutory rate of 13 per cent;

- (c) e-files his tax returns (Form SST-03) regularly, in the prescribed manner, showing the details of his services liable to statutory rates of tax and also to reduced rates of tax, separately, in the same return:

Provided that the tax returns for the tax periods prior to June, 2020, if not filed earlier, shall be e-filed by the service provider on or before the 20th day of July, 2020;

- (d) e-deposits his tax liability on the taxable services regularly in the prescribed manner:

Provided that the tax liability for the tax periods upto June, 2020, if not paid earlier, shall be e-deposited by the service provider in Sindh Government's head of account “B-02384” in the prescribed manner by the 15th day of July, 2020; and

- (e) complies with the provisions of the Sindh Sales Tax on Services Act, 2011, and the rules and notifications issued thereunder in relation to the taxable services received or procured by him and also in relation to the taxable services provided or rendered by him.

2. This notification shall not entitle any person, whether a service provider or a service recipient, to any refund or adjustment of tax.

3. This notification, if not rescinded earlier, shall stand rescinded at 23:59 hours of the 30th day of June, 2021.

SRB-3-4/13/2020
Karachi, the June 22 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), Sindh Revenue Board, with the approval of the Government of Sindh, is pleased to exempt the life insurance services (other than its related re-insurance services), classified under tariff heading 9813.1500 of the Second Schedule to the Act, from the whole of the sales tax payable thereon, as were provided or rendered during the period from the 1st day of July, 2019 to the 30th day of June, 2020 subject to the conditions that:-

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- (a) the person providing or rendering life insurance services commences e-depositing, in the Sindh Government's head of account "B-02384" in the prescribed manner, the amounts of Sindh sales tax due, on such services for the tax periods from July, 2020 onward; and
 - (b) the amounts of Sindh sales tax charged or collected, if any, on such services during the period from the 1st day of July, 2019 to the 30th June, 2020, are e-deposited, by the person providing or rendering such services, in Sindh Government's head of account "B-02384" in the prescribed manner by the 15th day of July, 2020.
2. This notification shall not entitle any person, whether a service provider or a service recipient, to any refund or adjustment of tax.

SRB-3-4/30/2020
Karachi, the October 15 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 ¹[Municipal Services Delivery] 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 (PEP A) 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;

¹Substituted for "Municipal Delivery Service" by No. SRB-3-4/62/2025 dated October 07, 2025.

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- (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. _____ Date _____

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.

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¹[Table

S. No.	Tariff heading in the Second Schedule to the Act as was in force on the 30th June, 2025	CPC Code relatable to the entries in column (2)	Description of Service
(1)	(2)	(3)	(4)
1.	9814.1000	Respective CPC Codes in Groups 832 thereof	Architect or town planners
2.	9815.3000	Respective CPC Codes in Groups 822 thereof	Accountants and auditors
3.	9815.4000	Respective CPC Codes in Class 8311 thereof	Management consultants
4.	9815.5000	Respective CPC Codes in Groups 833 and 834 and Class 8393 thereof	Technical, scientific and engineering consultants
5.	9815.6000	Respective CPC Codes in Classes 7331, 8313, 8314, 8315 and 8316 and Group 843 thereof	Software or IT based system development consultants
6.	9815.9000	83113 and respective CPC Codes in Groups 715 and 823 thereof	Other consultants including tax consultants, human resources and personnel development consultants
7	9848.0000	92919	Training services]

¹Table substituted by No. SRB-3-4/62/2025 dated October 07, 2025. Before substitution it read as follows:-

“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”

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SRB-3-4/31/2020
Karachi, the October 15 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 received or procured by the United States Agency for International Development (USAID) or the Implementing Partners of the USAID under the Sindh Basic Education Program (SBEP) funded by way of grant-in-aid provided by the USAID under the framework of the Pakistan Enhanced Partnership Agreement (PEP A) 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 issues 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) the service recipient i.e. the Implementing Partner of the USAID is also a person registered with Sindh Revenue Board in terms of sections 24, 24A or 24B of the Act and e-files its tax returns (SST-03) in the prescribed manner showing corresponding entries in Annex-A of such returns;

Provided that the benefits of the notification shall not apply in case of persons (i.e. the Implementing Partner of the USAID) who are not registered with Sindh Revenue Board on the date of receipt of services in view of the Proviso to clause (71) of section 2 of the Act;

- (e) while e-filing his tax return, the service provider and the service recipient 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;

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- (f) the authorized person (not below the rank of the head of Finance) of the Implementing Partner of the USAID issues a "CERTIFICATE" in the following Form, duly endorsed by the authorized officer of the USAID and such authorized person shall give this Certificate to the service provider with copies endorsed to the Secretary, School Education & Literacy Department, Government of Sindh and to the Commissioner (Audit) of Sindh Revenue Board:

Provided that in case where the USAID is itself the service recipient, this CERTIFICATE shall be issued by the authorized officer of the USAID and its copies, besides being given to the service provider, shall also be endorsed to the Secretary, School Education & Literacy Department of Government of Sindh and to the Commissioner (Audit) of Sindh Revenue Board.

"CERTIFICATE

No. _____ Date _____

Certified that M/s _____ holding Sindh Sales Tax Registration (SNTN): S _____ have provided services to us i.e. M/s _____ (SNTN S. _____ / to USAID vide their tax invoice No. _____ dated _____ for Rs. _____ (Rupees _____) exclusive of Sindh sales tax in relation to the Sindh Basic Education Program (SBEP) funded by USAID and that the payment for this value shall be made out of the funds of the grant-in-aid provided by the USAID under the PEPA, 2010.

Also certified that we received the said services, under the aforesaid invoice, for its exclusive use in the SBEP Sindh's Program/Projects funded by USAID under the PEP A, 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-3-4/31/2020 dated 15th October, 2020.

Signature (with date): _____

Name: _____

Designation: _____

Organization name, address and SNTN: _____

Official Stamp: _____ ;" and

- (g) 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.

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- (a) the left over amount of contribution of outstanding Sindh Workers' Participation Fund as on the 31st May, 2021, along with 0% of the amount of penalty/interest/default surcharge thereon if deposited during the period from 1st June, 2021 to 18th June, 2021; and
 - (b) the left over amount of contribution of outstanding Sindh Workers' Participation Fund as on the 31st May, 2021, along with 5% of the amount of penalty/interest/default surcharge thereon if deposited during the period from 19th June, 2021 to 30th June, 2021.
2. The benefits of exemption of penalty/interest/default surcharge, as specified in this notification, shall also be available in relation to the arrears of the fund (as outstanding on the 31st May, 2021) payable under the Sindh Companies Profits (Workers' Participation) Act, 2015 (Sindh Act No. XVIII of 2016) by:-
- (i) Industrial Undertakings who are liable to pay left over amount after distribution of workers participation fund among eligible workers along with the aforementioned amounts of penalties/interest/default surcharge in relation to the previous years up to the month of May, 2021, in Sindh Government's head of account "G-06316" in the prescribed manner by the due dates prescribed in clauses (a) and (b) of paragraph 1 of this notification;
 - (ii) Industrial Undertakings against which on the basis of any amount assessed or adjudged, by an officer of the SRB, through an order or decision passed under section 3 read with paragraph 4(d) of the Sindh Companies Profits (Workers' Participation) Act, 2015 (Sindh Act No. XVIII of 2016), also read with section 4 and 5(4) of the Sindh Workers Welfare Fund Act, 2014, the Industrial Undertaking shall pay the amount so determined under the said Act/notification issued thereunder;
 - (iii) Industrial Undertakings against whom any tax liability has been adjudged or confirmed by the Commissioner (Appeals) or the Appellate Tribunal;
 - (iv) Industrial Undertakings whose cases are under assessment or under adjudication with any officer of the SRB or are pending, at the appellate stage, with the Commissioner (Appeals) or with the Appellate Tribunal; and
 - (v) Industrial Undertakings whose cases are under litigation in any court of law including the High Court or the Supreme Court.
3. The benefits of this notification shall also be available in cases where Industrial Undertaking has late paid the left over amount of contribution of Sindh Workers' Participation Fund prior to the date of this notification but has not yet discharged the liability of penalty/interest/default surcharge (whether the prescribed amount or the adjudged amount of the penalty) on such late payment provided that they pay an amount equal to 1% of such amount of penalty (as outstanding on the 31st May, 2021) and 1% of such additional amount/ interest/ default surcharge (as outstanding on the 31st May, 2021) in Sindh Government's head of account "G-06316" during the period from 1st June, 2021 to the 30th June, 2021.

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4. This notification shall not apply to the refund or adjustment of any amount of fund or penalty/interest/default surcharge as has already been paid before the 31st May, 2021.

SRB-3-4/19/2021
Karachi, the June 30 2021

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 sales tax on the services provided or rendered by the recruiting agents, as are classified under ¹[CPC Code 8511] and are also restricted to recruitment of persons or group of persons for employment outside Pakistan, shall be charged, levied and collected at a lower rate of 5% during the tax periods of the financial ²[year ²[2021-22 to 2025-26] subject to the conditions that such a service provider:-

- (a) is registered with the Board in terms of section 24 of the Act and has shown the services of ³[CPC Code 8511] as his Principal Activity in his Registration Form SST-01:

Provided that where the service provider also provides any other taxable services ⁴[], he shall *inter-alia* indicate the economic activity of such services in the relevant column of Activity Code of Other Business Activities, as provided in row number 19 of the Registration Form SST-01, read with the provisions of sub-rule (3) of rule 4 of the Sindh Sales Tax on Services Rules, 2011;

- (b) a stand-alone service provider of the taxable service of ³[CPC Code 8511].

Explanation: For the purposes of this notification, a “standalone service provider” means a person whose principal economic activity is the provision of services of “Recruiting agents” of tariff heading 9805.6000, and such economic activity of the provision of the services of recruiting agency is related to recruitment of persons or group of persons for overseas employment in countries outside Pakistan:

Provided that the services provided or rendered by such recruiting agents in relation to recruitment of persons or group of persons for employment in Pakistan shall continue to be levied to tax at the rate of ⁵[15] *per cent*:

¹Substituted for “tariff heading 9805.6000 of the Second Schedule to the said Act” by No. SRB-3-4/63/2025 dated October 07, 2025.

²Substituted for “2021-22, 2022-23 and 2023-24” by No. SRB-3-4/25/2024 dated June 29, 2024. Earlier it was substituted for “year 2021-22” by SRB-3-4/18/2022 dated June 28, 2022.

³Substituted for ““Recruiting agents” of tariff heading 9805.6000” by No. SRB-3-4/63/2025 dated October 07, 2025.

⁴Words “as described in the Second Schedule to the Act” deleted by No. SRB-3-4/63/2025 dated October 07, 2025.

⁵Substituted for “13” by No. SRB-3-4/25/2024 dated June 29, 2024.

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Provided further that where a recruiting agent provides or renders any of the taxable service not classified under the aforesaid ¹[CPC Code 8511], he shall pay the tax relatable to such services (other than the services of ¹[CPC Code 8511]) at the rate(s) applicable to the ²[CPC Code(s)] relatable to such other services;

- (c) e-deposits his tax liability on the taxable services regularly in the prescribed manner:

Provided that the tax liability for the tax periods upto June, ³[2024], if not paid earlier, shall be e-deposited by the service provider in Sindh Government's head of account "B-02384" in the prescribed manner by the 15th day of July, ³[2024];

- (d) e-files his tax returns (Form SST-03) regularly, in the prescribed manner;
- (e) ⁴[shows] the details of his services liable to statutory rates of tax and also to reduced rates of tax, separately, in the same return:

Provided that the tax returns for the tax periods prior to June, ⁵[2024], if not filed earlier, shall be e-filed by the service provider on or before the 20th day of July, ⁵[2024]; and

- (f) complies with the provisions of the Sindh Sales Tax on Services Act, 2011, and the rules and notifications issued thereunder.

2. This notification shall not entitle any person, whether a service provider or a service recipient, to any refund or adjustment of tax.

3. This notification, if not rescinded earlier, shall stand rescinded at 23:59 hours of the 30th day of June, ⁶[2026].

SRB/S-Order/2022/16810
Karachi, the February 10 2022
STANDING ORDER NO. 01/2022

Subject: Recovery of the Tax due through Bank attachment under Section 66 of the Sindh Sales Tax on Services Act, 2011 (The Act).

In order to regulate the recovery of tax due in terms of proviso to section 66(1) of the Act read with the honorable Sindh High Court dated January 31, 2020, in C.P No. D-1882 of 2017 & others, various instructions were issued vide standing order No. 01/2020 vide No. SRB/TP/13/2020 dated July 30, 2020.

¹Substituted for "tariff heading 9805.6000" by No. SRB-3-4/63/2025 dated October 07, 2025.

²Substituted for "tariff heading(s)" by No. SRB-3-4/63/2025 dated October 07, 2025.

³Substituted for "2022" by No. SRB-3-4/25/2024 dated June 29, 2024. Earlier it was substituted for "2021" by SRB-3-4/18/2022 dated June 28, 2022.

⁴Substituted for "showing" by No. SRB-3-4/25/2024 dated June 29, 2024.

⁵Substituted for "2022" by No. SRB-3-4/25/2024 dated June 29, 2024.

⁶Substituted for "2024" by No. SRB-3-4/25/2024 dated June 29, 2024. Earlier it was substituted for "2022" by SRB-3-4/18/2022 dated June 28, 2022.

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2. In order to further regulate the recovery through bank attachment of any registered person under section 66(1), it is hereby directed that the attachment of any bank account of the registered person in future be made with prior approval of the respective Senior Member/Member (Operations), who will grant approval after examining on the relevant facts (verified and recommended after due diligence) by the commissioner and submitted through dedicated recovery note sheet, for justification thereof.
3. Any departure from or non-compliance with the directions in this standing order shall be viewed seriously.

SRB/3-4/22/2022
Karachi, the June 28 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 fur 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 ¹[CPC Code] 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).

¹[Table

S. No.	Tariff heading in the Second Schedule to the Act as was in force on the 30th June, 2025	CPC Code relatable to the entries in column (2)	Description of Service
(1)	(2)	(3)	(4)
1.	9809.0000	Respective CPC Codes in Groups 541 and 542 thereof	Services provided or rendered by persons engaged in contractual execution of work or furnishing supplies
2.	9814.1000	Respective CPC Codes in Groups 832 thereof	Architect or town planners

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3.	9814.2000	Respective CPC Codes in Groups 546 and 547 thereof	Contractor of building (including water supply, gas supply and sanitary works), electrical and mechanical works (including air conditioning), multidisciplinary works (including turn-key projects) and similar other works
4.	9815.5000	Respective CPC Codes in Groups 832, 833, 834 and class 8393 thereof	Technical, scientific and engineering consultants
5.	9815.9000	83113 and respective CPC Codes in Groups 715 and 823 thereof	Other consultants including tax consultants, human resources and personnel development consultants
6.	9824.0000	Respective CPC Codes in Groups 541, 542, 543, 544, 545 and 547 thereof	Construction service s
7.	9848.0000	92919	Training services]

¹Substituted for “tariff heading” by No. SRB-3-4/63/2025 dated October 07, 2025.

²Table substituted by No. SRB-3-4/63/2025 dated October 07, 2025. Before substitution it read as follows:-

“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”

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SRB/3-4/36/2022
Karachi, the September 13 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
¹ [3A]	9805.4000	Customs Agents services provided or rendered in relation to the clearance of the consignments imported for flood relief operations]
4	9806.6000	Renting of machinery, equipment, appliances and other tangible goods acquired and used for rehabilitation and reconstruction
¹ [4A]	9819.9090	Service provided or rendered by port operators and terminal operators for handling, storage and clearance of the consignments imported for flood relief operations]
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 ²[July], 2023.

¹Sr. No. 3A & 4A inserted by SRB-3-4/39/2022 dated November 04, 2022.

²Substituted for "January" by SRB-3-4/15/2023 dated March 25, 2023.

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SRB/3-4/7/2023
Karachi, the March 03 2023

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 the taxable services, specified in the Table of this notification, as are received or procured by the projects approved by the Sindh Public Private Partnership Policy Board, subject to the following conditions and restrictions:-

- (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) Independent Auditors, as authorized by the respective PPP Node of the Agency responsible for the implementation of the PPP Project, shall, as the authorized person of the service recipient, issue a "CERTIFICATE" in the following Form, which shall be given to the service provider with a copy to the Director General, Public Private Partnership Unit, Finance Department, Government of Sindh, Karachi and to the Commissioner (Audit), Sindh Revenue Board; 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.

"CERTIFICATE"

No. _____

Dated _____

Certified that M/s _____ holding Sindh Sales Tax Registration (SNTN): S _____ have provided services to the ----- (*name of the PPP project in 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 from the funds of the Public Private Partnership Project.

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Also certified that -----(*name of the PPP project in Sindh*)-----, is duly approved by the PPP Policy Board and that it has received the said services, under the aforesaid invoice, for exclusive use in the said project 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-3-4/7/2023 dated 03rd March, 2023.

Signature (with date): _____

Name: _____

Designation: _____

(*name of the PPP Project in Sindh*)

Official Stamp: _____."

TABLE

S. No.	Tariff heading	Description of Services
1	9809.0000	Service provided or rendered by persons engaged in contractual execution of work or furnishing supplies
2	9814.2000	Contractor of building (including water supply, gas supply and sanitary works), electrical and mechanical works (including air conditioning), multi-disciplinary works (including turn-key projects)-and similar other works
3	9815.4000	Management consultants
4	9815.5000	Technical, scientific and engineering consultants
5	9815.9000	Other consultants including tax consultants, human resources and personnel development consultants
6	9819.5000	Surveyors
7	9819.9400	Technical testing and analysis service
8	9824.0000	Construction services
9	9839.0000	Erection, commissioning and installation services
10	9840.0000	Technical inspection and certification services, including quality control certification services and ISO certifications
11	9841.0000	Valuation services, including competency and eligibility testing services
12	9848.0000	Training services

2. In this notification, the abbreviation "PPP" means "Public Private Partnership" as envisaged in the Sindh Public Private Partnership Act, 2010 (Sindh Act No. V of 2010) and the words related to the said abbreviation "PPP" shall be construed accordingly.

3. This notification shall not entitle any person, whether a service provider or a service recipient, to any refund or adjustment of tax.

4. This notification is valid for a period upto the 30th June, 2025.

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Sindh Provincial Sales Tax

SRB/3-4/28/2023
Karachi, the June 09 2023

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 the sales tax payable on such taxable services as are specified in Table below, ¹[and are use] in relation to the Project for the Extension of Maternal and Child Health Care facilities in Sindh under the Grant Agreement No. 2160070 dated August 31, 2021 signed between the JICA and the Islamic Republic of Pakistan, subject to the following limitations and conditions:-

- ²[(a) the services are received or procured from a contractor as is appointed by the Health Department, Sindh and the subcontractors thereof as are approved by the Health Department, Sindh provided that such a contractor and the sub-contractors are duly registered with the Board in terms of sections 24, 24A or 24B of the Act and are also active taxpayers in terms of the provisions of section 2(1A) of the Act and provided further that the benefits of the notification shall not apply in case of persons (service providers) not actually registered on or before the date of provision of services in terms of the Proviso to clause (71) of section 2 of the Act;]
- ²[(b) the service provider (i.e. the contractor) 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 “Secretary, Health Department, Sindh” in the column “name of the service recipient”, showing correct description and ³[CPC Code] of the service in the column “Description, ³[CPC Code] and other details of the service provided”, showing “Exempt” in the column “Rate of Sindh sales tax” and showing “NIL” in the column “Amount of Sindh sales tax” and also quoting the number & date of this exemption notification on such invoices;

¹Substituted for “which are directly received or procured by the Health Department, Sindh and are also funded by way of the grant provided by the Japan International Cooperation Agency (JICA)” by No. SRB-3-4/57/2024 dated September 30, 2024, effective 09.06.2023.

²Clauses (a) & (b) substituted by No. SRB-3-4/57/2024 dated September 30, 2024, effective 09.06.2023. Before substitution these read as follows:-

- “(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 and are active taxpayers in terms of the provisions of section 2(1A) of the Act:

Provided that the benefits of the notification shall not apply in case of persons (service providers) not actually registered on or before the date or provision of services in terms of the Proviso to clause (71) or 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;”

³Substituted for “tariff heading” by No. SRB-3-4/65/2027 dated October 07, 2025.

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- ¹[(bb) the service provider (i.e. the sub-contractor) shall issue the prescribed tax invoice in terms of sub-rule (1) of rule 29 of the 2011-Rules showing “M/s Tobishima Corporation SNTN: 2845524-0 (A/C JICA Grant Agreement No. 2160070 dated August 31, 2021)” in the column “name of the service recipient”, showing correct description and ²[CPC Code] of the service in the column “Description, tariff heading and other details of the service provided”, showing “Exempt” in the column “Rate of Sindh sales tax” and showing “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 ³[(the contractor and the sub-contractor, as the case may be)] shall e-file his tax return (in Form 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 ³[(the contractor and the sub-contractor, as the case may be)] 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) ⁴[] Secretary, Health Department Sindh or an officer of the Health Department, Sindh in BS-19 or above, as authorized by the Health Secretary, Sindh issues a “CERTIFICATE” in the following Form, which shall be given to the services provider ³[(the contractor and the sub-contractor, as the case may be)], with a copy sent to the Commissioner (Audit) of Sindh Revenue Board:

⁵[CERTIFICATE]

¹Clause (bb) inserted by No. SRB-3-4/57/2024 dated September 30, 2024, effective 09.06.2023.

²Substituted for “tariff heading” by No. SRB-3-4/65/2027 dated October 07, 2025.

³Words inserted by No. SRB-3-4/57/2024 dated September 30, 2024, effective 09.06.2023.

⁴Words “the service recipient i.e.” deleted by No. SRB-3-4/57/2024 dated September 30, 2024, effective 09.06.2023.

⁵Certificate substituted by No. SRB-3-4/57/2024 dated September 30, 2024, effective 09.06.2023. Before substitution it read as follows:-

“CERTIFICATE

No. _____

Dated _____

Certified that M/s _____ holding Sindh Sales Tax Registration (SNTN): S _____ have provided services to the Health Department 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 Health Department, Sindh, out of the funds of the grant provided by the JICA under the Grant Agreement No. 2160070 dated 31 August, 2021.

Also certified that Health Department, Sindh, has received the said services, under the aforesaid invoice, for exclusive use in the Health Department, Sindh's Project funded by JICA under the aforesaid Agreement dated 31 August, 2021 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-3-4/28/2023 dated 9th June, 2023.

Signature (with date): _____

Name: _____

Designation: _____

Date: _____

Official Stamp.”

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No. _____

Dated _____

Certified that M/s _____ holding Sindh Sales Tax Registration (SNTN): S _____ have provided services in relation to the Project for the Extension of Maternal and Child Health Care facilities in 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 out of the funds of the grant provided by the JICA under the Grant Agreement No. 2160070 dated August 31, 2021.

Also certified that the services, under the aforesaid invoice, are for exclusive use in the Project funded by JICA under the aforesaid Agreement dated August 31, 2021 and that the provision of the sales tax exempt services under the aforesaid tax invoice No. _____ dated ____ of M/s _____ is dated duly covered by the provisions of the Sindh Revenue Board notification No. SRB-3-4/28/2023 dated 9th June, 2023.

Signature (with date): _____

Name: _____

Designation: _____

Date: _____

Official Stamp _____.]

- (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 ¹[(the contractor and the sub-contractor, as the case may be) and the Health Department, Sindh].

²[Table

S. No.	Tariff heading in the Second Schedule to the Act as was in force on the 30th June, 2025	CPC Code relatable to the entries in column (2)	Description of Service
(1)	(2)	(3)	(4)
1.	9809.0000	Respective CPC Codes in Groups 541 and 542 thereof	Services provided or rendered by persons engaged in contractual execution of work or furnishing supplies
2.	9814.2000	Respective CPC Codes in Groups 546 and 547 thereof	Contractor of Building (including water supply, gas supply and sanitary works), electrical and mechanical works (including air-conditioning), multi-disciplinary works (including turn-key projects) and similar other works

¹Substituted for "the service recipient" by No. SRB-3-4/57/2024 dated September 30, 2024, effective 09.06.2023.

²Table substituted by No. SRB-3-4/65/2027 dated October 07, 2025.

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3.	9815.4000	Respective CPC Codes in Class 8311 thereof	Management consultants
4.	9815.5000	Respective CPC Codes in Groups 832, 833 and 834 and Class 8393 thereof	Technical, scientific and engineering consultants
5.	9824.0000	Respective CPC Codes in Groups 541, 542, 543, 544, 545 and 547 thereof	Construction services
6.	9839.0000	Respective CPC Codes in Groups 544, 546 and 873 thereof	Erection, commission and installation services]

Before substitution it read as follows:-

“TABLE

S. No.	Tariff heading	Description of Services
1	9809.0000	Services provided or rendered by persons engaged in contractual execution of work or furnishing supplies
2	9814.2000	Contractors of building (including water supply, gas supply and sanitary works), roads and bridges, electrical and mechanical works (including air conditioning), horticultural works, multi-discipline works (including turn-key-projects) and similar other works
3	9815.4000	Management consultants
4	9815.5000	Technical, scientific and engineering consultants
5	9824.0000	Construction services
6	9839.0000	Erection, commissioning and installation services”

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SRB/3-4/43/2023
Karachi, the August 15 2023

In exercise of the powers conferred by ¹[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 the sales tax on the taxable services, specified in Table of this notification, as are provided or rendered to Water and Power Development Authority (WAPDA) for use in the construction and completion of Greater Bulk Water Supply Scheme of the K-IV Project (Phase-I) being executed by WAPDA, subject to the following conditions and restrictions:-

- (a) the service provider is duly registered with the Board in terms of section 24 or 24A of the Sindh Sales Tax on Services Act, 2011, and he holds SRB registration number and is an active taxpayer in terms of section 2(1A) thereof;
- (b) the service provider issues tax invoice, as prescribed in sub-rule (1) or rule 29 of the Sindh Sales Tax on Services Rules, 2011, indicating the service recipient as "Project Director, K-IV Project, WAPDA, Karachi" and 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 e-files his tax return (SST-03) in the prescribed manner showing the details of exempt services provided in terms of this notification in Annex-C of the said return;
- (d) the service provider invariably complies with the provisions of section 15A of the Sindh Sales Tax on Services Act, 2011, the provisions of sub-rules (2) and (3) of rule 22 and of rule 22A of the Sindh Sales Tax on Services Rules, 2011; and
- (e) while making payment to the service provider for the value of the services received or procured with the benefits of the exemption under this notification, the service recipient i.e. WAPDA and/or its Project Director of K-IV Project, shall invariably issue a CERTIFICATE (in duplicates) to the service provider in the Form given below and shall forward the second copy to the Commissioner (Audit), Sindh Revenue Board. This Certificate shall be treated as a record prescribed under clauses (b) and (c) of sub-section (1) of section 26 of the Act:

"CERTIFICATE

No. _____

Date _____

Certified that M/s _____ holding Sindh Sales Tax Registration (SNTN): S _____ are active taxpayer in terms of section 2(1A) of the Sindh Sales Tax on Services Act, 2011 and have provided exempt services (described as _____ of ²[(relatable to CPC Code ____)]) to M/s Water and Power Development Authority (WAPDA), for the construction and completion of

¹Substituted for "sub-section (1) of section 10" by SRB-3-4/06/2025 dated February 03, 2025.

²Substituted for "tariff heading No. ____" by SRB-3-4/66/2025 dated October 07, 2025.

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The Greater Bulk Water Supply Project (K-IV), Phase-I 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 WAPDA, the executing agency of the project.

Also certified that the providing of the sales tax exempt services under the aforesaid tax invoice No. _____ dated _____ of M/s _____ are duly covered by Sindh Revenue Board notification No. SRB-3-4/43/2023 dated 15th August, 2023.

Signature (with date): _____
Name: _____
Designation: _____
Date: _____
Official Stamp: _____

¹[Table

S. No.	Tariff heading in the Second Schedule to the Act as was in force on the 30th June, 2025	CPC Code relatable to the entries in column (2)	Description of Service
(1)	(2)	(3)	(4)
1.	9809.0000	Respective CPC Codes in Groups 541 and 542 thereof	Services provided or rendered by persons engaged in contractual execution of work or furnishing supplies
2.	9815.5000	Respective CPC Codes in Groups 832, 833 and 834 and Class 8393 thereof	Technical, scientific and engineering consultants
3.	9815.9000	83113 and. respective CPC Codes in Groups 715 and 823 thereof	Other consultants including tax consultants, human resources and personnel development consultants
4.	9824.0000	Respective CPC Codes in Groups 541, 542, 543, 544, 545 and 547 thereof	Construction services]

¹Table substituted by SRB-3-4/66/2025 dated October 07, 2025. Before substitution it read as follows:-

“TABLE

S. No.	Tariff heading	Description of Services
(1)	(2)	(3)
1	9809.0000	Services provided or rendered by persons engaged in contractual execution or work or furnishing supplies
2	9815.5000	Technical, scientific and engineering consultants
3	9815.9000	Other consultants including tax consultants, human resources and personnel development consultants
4	9824.0000	Construction services”

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2. This notification shall not entitle any person, whether a service provider or a service recipient, to any refund or adjustment of tax.

¹[2A. This notification shall take effect on and from 15th day of July, 2021 subject to the condition that no refund of Sindh sales tax already paid/deposited, by the service provider or the service recipient, shall be allowed whether by way of adjustment or otherwise.]

3. This notification issues in supersession of Sindh Revenue Board's notification No. SRB-3-4/6/2016 dated 9th May, 2016 and it will be valid only for the period during the construction and completion phase or the K-IV project (Phase-I).

SRB-Com-II-DC-U-23/GT/2024-25/408922
Karachi, the July 24 2024

Subject: Intimation regarding the amendments made in the Provisions of the Sindh Sales Tax on Services Act 2011 through Sindh Finance Act, 2024 and rules made thereunder

It is to inform that, the provisions of the Sindh Sales Tax on Services Act, 2011 (the "Act, 2011") and relevant rules of the Sindh Sales Tax on Services Rules, 2011 (the "Rules, 2011") have been amended vide Sindh Finance Act, 2024 and vide SRB notification No. SRB-3-4/27/2024 dated: 29th June, 2024 respectively. After the said amendments, the intra-city (within city) services provided by persons engaged in transportation or carriage of goods have become taxable w-e-f 1st July, 2024 (previously only inter-city (city to other city) services were taxable). Now, therefore, every person engaged in providing or rendering the transportation or carriage of goods as defined under section 2(98B) of the Act, 2011 read with Tariff Heading 9836,0000 ("Services provided or rendered by persons engaged in transportation or carriage of goods by road or through pipeline or conduit") of the Second Schedule to the Act, 2011 shall charge, collect and deposit the due Sindh sales tax on services as per the provision of section 3, 8, 9 & 17 of the Act, 2011 read with relevant rule 42G of the Rules, 2011.

02. Moreover, it is further clarified that, every person receiving the taxable services as specified withholding agent in terms of provision of rule sub-rule (2) of rule 1 of Sindh Sales Tax Special Procedure (Withholding) Rules, 2014 (the "WHT-Rules, 2014") shall deduct the Sindh sales tax on the services of transportation or carriage of goods received from the service provider in accordance with the procedure as provided under the provision of rule 3(3) & 3(5) of the WHT-Rules, 2014. The said provision provides the responsibility of withholding agent to collect, deduct/withheld the 100% tax from the service providers of transportation or carriage of goods services who owning the vehicles not less than 25 goods transport vehicles. In case the services provider owning more than 25 goods transport vehicles, the withholding agent shall deduct the tax amount at one-fifth (1/5) formula as provided under the rule 3(3) of WHT-Rules, 2014. Please note that, the service provider of transportation or carriage of goods through truck add as or through bus/wagon stands shall be liable to pay the total tax without any withholding or deduction by the services recipients or by any other person in terms of provision of rule 42G of the Rules, 2011.

¹Paragraph 2A inserted by SRB-3-4/06/2025 dated February 03, 2025.

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03. Further to above, it may be noted that the applicable rate of tax for the service of transportation or carriage of goods are as under:

Tariff Heading	Description of Services	Applicable Rate of Tax
9836.0000	Services provided or rendered by persons engaged in transportation or carnage of goods by road or through pipeline or conduit.	8%
	Services provided or rendered by persons engaged in transportation or carnage of goods by road or through truck addas or through bus/wagon stands.	3%
	Services provided or rendered by truck aggregators and the services provided and rendered by the owners or drivers of the trucks or other cargo transportation vehicles using the services of truck aggregator.	15%
Tax regime when transporter elects/opts to submit the Form-I and Petroleum Form in prescribed time.		
9836.0000	Services provided or rendered by persons engaged in transportation or carnage of goods by road or through pipeline or conduit.	15%
	Services provided by persons engaged in Transportation of Petroleum Oils in terms of the Sindh Sales Tax Special Procedure (Transportation or carriage of Petroleum Oils through oil Tankers) Rules, 2018 and submit the Form appended to the said Rules, 2018.	

04. Accordingly, in view of above stated factual and legal position, every person engaged in providing or rendering the taxable services as mentioned in the above table shall comply with the provisions of the Act, 2011 and rules made thereunder with letter & spirit.

05. In case of any query or clarification, please feel free to contact through email: e.support@srb.gos.pk or any person or authorized person may visit the office located at Second Floor (South Wing) Shaheen Complex M.R Kiyani Road Karachi, at your convenience.

Please note: For further verification or clarification in relation to taxability of services and applicability of tax rates thereof, you may download updated Working Tariff of Sindh sales tax on services available on SRB official website: srb.gos.pk.

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S.R.B.3-4/28/2025
Karachi, the July 01, 2025

Central Product Classification Version 2.1, as published by United Nations

In exercise of the powers conferred by section 728 of the Sindh Sales Tax on Services Act, 2011 (Sindh Act No. XII of 2011), the Sindh Revenue Board is pleased to prescribe that the services shall be classified in accordance with the Central Product Classification Version 2.1, as published by United Nations, and as set out in Segment I of this notification as modified and clarified in terms of Segment II thereof.

(Segment I & II as annexures are not reproduced here pages around 222)

VB – (3)
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3	SRB/TP/50/2016/218031 Circular No. 3/2017, dated 06.04.2017	VB-39
4	Circular No. 4/2017, dated 30.05.2017	VB-40
5	C.No.(28)GST/CRO/2012-PT-V/88281-R dated 17.07.17	VB-40
6	SRB/TP/50/2017/250552 Circular No. 5/2017, dated 20.09.2017	VB-41
7	SRB-3-4/TP/35/2013/256590 Circular No. 6/2017, dated 20.10.2017	VB-41
8	SRB/TP/50/2017/258616 Circular No. 7/2017, dated 01.11.2017	VB-42
2018		
1	Circular No. 1/2018, dated 22.02.2018	VB-43
2	COM-III/DC-14/OTCA/Part-II/2018/1456Circular No. 2/2018, dated 06.03.2018	VB-43
3	No. SRBIWPF/OPERATIONS/2018, Circular No. 3/2018, dated 05.04.2018	VB-44
4	No. SO(C-IV) SGA&CD/4-61/10dated 11.06.2018	VB-44
2019		
1	Circular No. 1/2019, dated 25.04.2019	VB-45
2	C.No.3(1)ST&FE/Misc/2014/68877-R dated May 20, 2019	VB-45
3	Circular No. 2/2019, dated 03.06.2019	VB-46
4	Circular No. 3/2019, dated 02.08.2019	VB-46
5	SRB/TP/38/2019/425942 dated 19.08.2019	VB-47
6	Circular No. 4/2019, dated 20.08.2019	VB-47
7	Circular No. 5/2019, dated 16.09.2019	VB-49
8	Circular No. 6/2019, dated 19.12.2019	VB-49
2020		
1	Circular No. 1/2020, dated 17.03.2020	VB-49
2	Circular No. 2/2020, dated 27.03.2020	VB-49
3	Circular No. 3/2020, dated 16.04.2020	VB-50
4	Circular No. 4/2020, dated 21.05.2020	VB-51
5	Circular No. 5/2020, dated 23.06.2020	VB-51
6	Circular No. 6/2020, dated 10.07.2020	VB-52
7	Circular No. 7/2020, dated 24.07.2020	VB-53
2021		
1	Circular No. 1/2021, dated 17.05.2021	VB-53
2	Circular No. 2/2021, dated 19.07.2021	VB-54
3	Circular No. 3/2021, dated 23.07.2021	VB-54
4	Circular No. 4/2021, dated 16.08.2021	VB-54

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2022		
1	Circular No. 1/2022, dated 18.01.2022	VB-55
2	Circular No. 2/2022, dated 16.02.2022	VB-55
3	Circular No. 3/2022, dated 18.07.2022	VB-56
4	Circular No. SRB/COM-1/2022-23, dated 20.09.2022	VB-56
2023		
1	Circular No. 1/2023, dated 05.01.2023	VB-59
2	Circular No. 2/2023, dated 14.03.2023	VB-59
3	Circular No. 3/2023, dated 11.08.2023	VB-60
4	Circular No. 4/2023, dated 17.08.2023	VB-60
2024		
1	Circular No. 1/2024, dated 04.01.2024	VB-61
2	Circular No. 2/2024, dated 08.04.2024	VB-62
3	Circular No. 3/2024, dated 15.06.2024	VB-62
4	Circular No. 4/2024, dated 30.06.2024	VB-63
5	Circular No. 6/2024, dated 30.06.2024	VB-64
6	Circular No. 7/2024, dated 01.07.2024	VB-65
7	Circular No. 8/2024, dated 01.07.2024	VB-66
2025		
1	COM-II/DC-U-23/GT/2024-25/542570 dated 28.01.2025	VB-67
2	Circular No. 1/2025, dated 06.10.2025	VB-68
3	Circular No. 2/2025, dated 30.10.2025	VB-68

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SRB No. COM-II/DC-U-23/GT/2024-25/542570
Karachi, the January 28, 2025

Subject: Intimation regarding Withholding Tax on Transportation

All Service Providers of (Transportation or Carriage of Goods Services----Tariff Heading 9836.0000).

**INTIMATION REGARDING AMENDMENTS TO THE SINDH SALES TAX
SPECIAL PROCEDURE (WITHHOLDING) RULES, 2014.**

- 1 This is to inform you that the services provided or rendered by persons engaged in the transportation or carriage of goods by road or through pipeline or conduit, as covered under tariff heading 9836.0000 of the Second Schedule to the Sindh Sales Tax on Services Act, 2011 (the "Act, 2011") are taxable in accordance with the provisions of section 3 and 8 of the Act, 2011, read with rule 42G of the Sindh Sales Tax on Services Rules, 2011 (the "Rules, 2011").
2. I would like to inform you that, through SRB Notification No. SRB-3-4/70/2024 dated 19th December 2024, the Sindh Sales Tax Special Procedure (Withholding) Rules, 2014 (the "WHT-Rules, 2014") have been amended. As per the amendments, all persons engaged in providing the aforementioned services are now required to allow withholding up to one-fifth (1/5th) of the amount of tax, irrespective of the number of transport vehicles in their fleet (previously limited to 25 vehicles), hence the condition for withholding of 100% sales tax amount for owning not less than 25 vehicles has been withdrawn/omitted vide said notification and general rule for withholding of Sindh sales tax on service is applicable w-e-f 1st January, 2025.
3. It is the responsibility of the SRB-registered service provider to ensure that withholding of tax is allowed only for service recipients who qualify as withholding agents under sub-rule (2) of rule 1 of the WHT-Rules, 2014. Additionally, these service recipients (withholding agents) must provide the prescribed Form SSTW-05 and a certificate (Form SSTW-06) for the deduction/withholding of Sindh Sales Tax on services to the service provider (goods transporter) as proof and for record-keeping under the law. The withholding agents must deduct an amount equal to one-fifth (1/5th) of the total sales tax amount shown in the sales tax invoice issued by the registered service provider, subject to the status of the registered person as defined Active Taxpayer under section 2(1A) of the Act, 2011, and relevant rule 42G of the Rules, 2011.
4. Please note that all persons engaged in providing or rendering the aforementioned taxable services are required to comply fully with the provisions of the Act, 2011, and the rules made thereunder. Non-compliance will result in strict action being taken in accordance with the law.

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5. For any queries or clarifications, please feel free to contact us via email at zaheer.hussain@srb.gos.pk. Alternatively, an authorized representative may visit our office located on the Second Floor (South Wing), Shaheen Complex, M.R. Kiyani Road, Karachi, at their convenience.

Thank you for your attention to this matter.

SRB No. Circular No. 01 of 2025
No. SRB/TP/08/2025 (Agricultural Income Tax)
Karachi, the October 06, 2025

Subject: Extension in the due date for filing of the Sindh Agricultural Income Tax Returns (AIT-03) due to be filed by 30th September, 2025

In exercise of the powers conferred by the provisions of the Proviso to sub-clause (ii) of clause (c) of rule 2 of the Sindh Agricultural Income Tax Rules, 2025, the Sindh Revenue Board, with the approval of the Government, is pleased to extend the date of filing of Agricultural Income Tax Return (AIT-03) for the persons who were required to file their returns (AIT-03) by 30th September, 2025, by one month i.e. up to the 31st October, 2025.

SRB No. Circular No. 02 of 2025
(Agricultural Income Tax)
Karachi, the October 30, 2025

Subject: Extension in the due date for filing of the Sindh Agricultural Income Tax Returns (AIT-03)

In exercise of the powers conferred by the provisions of the Proviso to sub-clause (ii) of clause (c) of rule 2 of the Sindh Agricultural Income Tax Rules, 2025, the Sindh Revenue Board, with the approval of the Government, is pleased to extend the due date of filing of Agricultural Income Tax Return (AIT-03) for a further period of fifteen days i.e. up to the 15th November, 2025.

2. This issues in partial modification of the Sindh Revenue Board's Circular No.1/2025 dated 6th October, 2025.