

*The*  
**SINDH SALES TAX ON SERVICES  
RULES, 2011**

<sup>1</sup>Notification No. Legal/231/2011, dated 30th June, 2011.--In exercise of the powers conferred by section <sup>2</sup>[72] read with <sup>3</sup>[sections <sup>4</sup>[5, 6, 9, 13, 26] <sup>5</sup>[, 54A] and 75] of the Sindh Sales Tax on Services Act, 2011, with the approval of Government of Sindh, the Sindh Revenue Board is pleased to make the following rules.

**Chapter- I**  
**PRELIMINARY**

**1. Short title, application and commencement:--**

- (1). These rules may be called the Sindh Sales Tax on Services Rules, 2011.
- (2). They shall come into force on and from the first day of July 2011.

- 
- 1** Reported as PTCL 2013 St. 403.
- 2** Substituted for the figures and comma "<sup>a</sup>[5], 72" by Notification No. SRB-3-4/13/2014, dated 1st July, 2014, w.e.f. 1st July, 2014.
- a** The figure and comma inserted by Notification No. SRB-3-4/13/2012, dated 25th July, 2012, reported as PTCL 2013 St. 605(ii).
- 3** Substituted for the word and figures "section 13" by Notification No. SRB-3-4/2/2012, dated 1st February, 2012, reported as PTCL 2013 St. 576.
- 4** Substituted for the figures and comma "9, 13" by Notification No. SRB-3-4/1/2013, dated 31st January, 2013, reported as PTCL 2013 St. 615(ii).
- 5** The comma, figures and alphabet inserted by Notification No. SRB-3-4/8/2020, dated 6th February, 2020, reported as PTCL 2020 St. 181(ii).

## <sup>1</sup>[2. Definitions.--(1) In these rules, unless there is anything

<sup>1</sup> Rule 2 substituted by Notification No. SRB-3-4/9/2013, dated 1st July, 2013, reported as PTCL 2013 St. 718. At the time of substituted Rule was as under:--

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

- i. **“Act”** means the Sindh Sales Tax on Services Act 2011;
- ii. **“Advertising Agency”** means any person engaged in providing or rendering any service connected with the making, preparation, display or exhibition of advertisement and includes an advertising consultant;
- iii. **“Agent”** means a person who is authorized to act on behalf of another (called the principal) to create a legal relationship with a third party;
- iv. **“Aggrieved person”** means a person or a class of persons who has brought a dispute for resolution under section 65 of the Act; **“mmisionerate”** means the office of the commissioner of Sindh Sales Tax on Services having jurisdiction;
- <sup>a</sup>[iva. **“Airport ground service provider”** and **“airport service provider”** include Shaheen Airport Services, Gerry’s Dnata, Royal Airport Services and other such operators and airlines providing or rendering ground or ramp services or passenger and cargo handling services to other airlines or to aircraft operators of scheduled or non-scheduled flights;
- ivb. **“Airport Operator”** includes the Civil Aviation Authority and other authority or organization or office managing or operating a customs airport, as notified under section 9 of the Customs Act, 1969 (Act No. IV of 1969);]
- v. **“Cable TV operator”** means a person, a company, a firm, an establishment or an organization involved in the collection and distribution or dissemination of audio-video signals for public viewing whether through a cable, MMDS, LMDS or DTH (through satellite receiver);
- <sup>b</sup>[va. **“Caterer”**, by whatever name called, means any person who supplies or provides, either directly or indirectly, food, edible preparations, beverages or crockery or cutlery and similar ancillary articles or accoutrements at any place including a place provided by tenancy or otherwise.]
- <sup>c</sup><sup>d</sup>[vb. **“Club”** includes a membership club and a proprietary club and means an establishment, organization or place, other than a hotel, motel, guesthouse or restaurant, the membership of which is restricted to a particular class of people or which is run on the basis of mutuality and which provides various services, facilities, utilities or advantages for an amount of fee, subscription or charges, whether or not it provides food or drinks or has any arrangement for boarding or lodging or games;]
- vi. **“Commisionerate”** means the office of the commissioner of Sindh Sales Tax on Services having jurisdiction;
- <sup>e</sup>[vii. **“Courier Services”** means the services provided or rendered by any person engaged in the transportation of time-sensitive documents, goods or articles, utilizing the services of a person, directly or indirectly, to carry or deliver such documents, goods or articles.]
- viii. **“Foreign exchange dealer”** includes an exchange, company or money changer;
- <sup>f</sup>[ix. **“Franchise”** means an authority given by a franchiser under which the franchisee is contractually or otherwise granted any right to produce,

manufacture, sell or trade in or do any other business activity in respect of goods or to provide services or to undertake any process identified with franchiser against a fee or consideration including royalty or technical fee, whether or not a trade mark, service mark, trade name, logo, brand name or any such representation or symbol, as the case may be, is involved;]

- x. **“Freight Forwarders”** A Freight forwarder for the purpose of the Act, is a ‘person’ who is registered and provides or renders or makes arrangement for his principals or client for providing or rendering of services, for fee or charges or commission, for some or all the services being provided by the Shipping agents, Clearing agents, Stevedore, Ship chandeliers, Terminal operators, warehousing or container provision services or cover or guarantee in respect of imports or exports of goods independently or in partnership or in arrangement with any such service provider or renderer;
- <sup>g</sup>[xa. **“Input Tax”**, in relation to a registered person, means:--
  - (i) the tax levied under the Sales Tax Act, 1990, on the goods supplied to or imported by the registered person; and
  - (ii) provincial sales tax levied on such of the services, under the sales tax enactments of the provinces in Pakistan and of Islamabad Capital Territory, as are received by the registered person.]
- xi. **“Insurer”** means any person carrying on an insurance business or general insurance business and includes a reinsurer under the General Insurance Act;
- xii. **“Non-banking finance company”** means a company or a body corporate licensed under the Non-Banking Finance companies (Establishment and Regulation) Rules, 2003;
- <sup>h</sup>[xiiia. **“Output Tax”**, in relation to a registered person, means tax levied under this Act in relation to the services provided or rendered by the registered person.]
- xiii. **“Post paid telecommunication service”** means the service charges collected by the service provider after the use of the telecommunication service;
- xiv. **“Pre-paid telecommunication service”** means the service charges collected by the service provider prior to the use of the telecommunication service;
- xv. **“Shipping agent”** means a person, who holds the license under the Custom Act, 1969 (IV of 1969), or the rules made there under, provides or renders any service to entrance or clearance of a conveyance at a customs port and issues line or carrier bill of lading, for or on behalf of a shipping line and includes non-vessel operating common carriers, slot carriers charters, international freight forwarders and consolidators, rendering services in relation to import and export of cargo, independently or as subsidiary of shipping line, carrier and non-vessel operating common carriers;
- xvi. **“Terminal operator”** includes Karachi International Container Terminal, Pakistan International Container Terminal and Qasim International Container Terminal or any <sup>i</sup>[off-dock terminal or any other person doing similar activities and also includes the cargo or baggage shed operators licensed or appointed by the Customs authorities at any airport;]
- xvii. **“Port Operator”** includes Karachi Port Trust, Port Qasim Authority or any other person or organization managing the operations of any customs port as declared under section 9 of the Customs Act, 1969 (IV of 1969).
- (2) The word and expressions used but not defined herein, shall have the same meaning as assigned to them in the Act.”

repugnant in the subject or context:--

- (i) **“Act”** means the Sindh Sales Tax on Services Act, 2011;
- (ii) **“Adjudicating authority”** means an officer of the SRB competent to pass an order or decision under the Act or the rules made thereunder, but does not include the Board or the Appellate Tribunal;
- (iii) **“Aggrieved person”** means a person or a class of persons who has brought a dispute for resolution under section 65 of the Act;
- (iv) **“Computerized payment receipt”** means a computer generated receipt showing payment of tax in a

- 
- a** Clauses iva & ivb inserted by Notification No. SRB-3-4/13/2011, dated 24th November, 2011, reported as PTCL 2013 St. 562(ii).
  - b** Clause va added by Notification No. SRB-3-4/1/2013, dated 31st January, 2013, reported as PTCL 2013 St. 615(ii).
  - c** Clause va inserted by Notification No. SRB-3-4/13/2011, dated 24th November, 2011, reported as PTCL 2013 St. 562(ii).
  - d** Existing Clause “va” re-numbered as Clause vb by Notification No. SRB-3-4/1/2013, dated 31st January, 2013, reported as PTCL 2013 St. 615(ii).
  - e** Clause vii substituted by Notification No. SRB-3-4/3/2012, dated 2nd April, 2012. At the time of substitution Clause vii was as under:--
    - “vii. **“Courier Services”** means any person engaged in the transportation of documents, goods or articles to carry or accompany such documents, goods or articles;”
  - f** Clause ix substituted by Notification No. SRB-3-4/2/2012, dated 1st February, 2012, reported as PTCL 2013 St. 576. At the time of substitution Clause ix was as under:--
    - “ix. **“Franchise”** means an authority given by a franchiser under which the franchisee is contractually granted any right to produce, manufacture, sell or trade in or do any other business activity relating to goods or provide service or to undertake any process identified with franchiser against a fee or consideration including royalty, technical fee, trademark, service mark, trade name, logo, brand name or any such symbol, as the case may be, is involved;”
  - g** Clause xa added by Notification No. SRB-3-4/1/2013, dated 31st January, 2013, reported as PTCL 2013 St. 615(ii).
  - h** Clause xiia added by Notification No. SRB-3-4/1/2013, dated 31st January, 2013, reported as PTCL 2013 St. 615(ii).
  - i** Substituted for the words and full stop “other person doing the same activities.” by Notification No. SRB-3-4/13/2011, dated 24th November, 2011, reported as PTCL 2013 St. 562(ii).

designated branch of the bank authorized by the Board to receive such payment;

- (v) **“Dispute”** means a case where, for evidently valid reasons, a registered person is aggrieved in connection with the order passed by an officer of the SRB in any matter of tax as specified in sub-section (1) of section 65 of the Act and *prima facie* deserves relief for the elimination of possible hardship;
- (vi) **“Post paid telecommunication service”** means the service in respect of which the charges are collected by the service provider after the use of the telecommunication services;
- (vii) **“Pre-paid telecommunication service”** means the service in respect of which the charges are collected by the service provider prior to the use of the telecommunication services;
- (viii) **“Service provider”** means a person who is engaged in the provision of service or providing of service in the course or furtherance of any economic activity;
- (ix) **“Supportive document”** means the documents on the basis of which refund of tax is claimed;
- (x) **“Taxpayer”** means any person who is required or is liable to pay or is paying tax or any sum under the Act or the rules made thereunder and includes any person, other than a Government employee, who is assigned any duty or responsibility to deposit tax under the Act or the rules made thereunder;
- (xi) **“Transmit”** also means transmission of data or documents through electronic means;
- (xii) **“Unique user identifier”** means a unique identification name, number or password allotted by the Board to the authorized user of the computerized system under the Act and the rules made thereunder.]

<sup>1</sup>[(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.]

## Chapter - II

### REGISTRATION AND DE-REGISTRATION

**3. Application.--**The provisions of this chapter shall apply to a person required to be registered under the Sindh Sales Tax on Services Act, 2011 <sup>2</sup>[\* \* \*].

**4. Requirement of registration.--**(1) The providers of taxable services are required to be registered in the manner specified in this Chapter.

(2) Where service provider provides one or more taxable services from one or more premises or a registered person having a centralized billing systems or centralized accounting systems in the Province, such service from more than one premises or offices, require one registration.

(3) Where a registered person is providing more than one taxable service, he may make a single application mentioning therein all the taxable services provided by him. Certificate of Registration in the prescribed form shall indicate details of all taxable services provided by him.

<sup>3</sup>**[5. Application for registration.--**(1) A person required to be

---

**1** Sub-rule (2) added by Notification No. SRB-3-4/23/2022, dated 28th June, 2022, reported as PTCL 2022 St. 585.

**2** The words ""and "taxable services" means the services listed in the Second schedule to the Sindh Sales Tax on Services Act, 2011"" omitted by Notification No. SRB-3-4/15/2021, dated 30th June, 2021, w.e.f. 1st July, 2021, reported as PTCL 2021 St. 735(ii).

**3** Rule 5 substituted by Notification No. SRB-3-4/5/2015, dated 1st July, 2015, w.e.f. 1st July, 2015, reported as PTCL 2015 St. 311. At the time of substitution Rule 5 was as under:--

**“5. Application for registration.--**A person required to be registered under the Act shall apply electronically to the <sup>a</sup>[Board, or an officer of the SRB authorized by the Board in this behalf,] in the prescribed Form SST-01 <sup>b</sup>[, together with

registered under the Act shall apply electronically, in Form SST-01, in the prescribed manner, to the Board or an officer of the SRB, authorized by the Board in this behalf, for registration before providing or rendering any taxable service:

Provided that the person applying for registration after commencement of the taxable economic activity shall be liable to penalties prescribed in section 43 of the Act, besides the liability to pay the tax and default surcharge in relation to the services provided or rendered by him before the date of his registration.

(2) While applying electronically for registration, the application shall be attached with scanned copies of the supporting documents *e.g.* NTN certificate; SECP incorporation certificate; CNIC; license/registration certificate issued by the concerned regulatory/licensing authority; last paid utility bills (for electricity, gas, telephone and mobile phone); <sup>1</sup>[business bank] account certificates; and such other documents as may be required or necessary for registration.

(3) On receipt of the application, prescribed under sub-rule (1) and its supporting documents specified under sub-rule (2), the Board or an officer of the SRB, authorized by the Board in this behalf, shall make such preliminary verifications, inquiry and

---

the scanned copies of all the documents supporting the application], and the applicant shall immediately be issued provisional certificate of registration. The <sup>c</sup>[Board, or an officer of the SRB authorized by the Board in this behalf,] may cause further verification or inquiry and on completion of such verification or inquiry, it may register the applicant and issue a certificate of registration containing the National Tax Number of the applicant in the prescribed form, not later than thirty days of application. In case of rejection, <sup>d</sup>[Board, or an officer of the SRB authorized by the Board in this behalf,] shall inform the applicant specifying the reasons for such rejection within thirty days from the date on which complete application is received in the Board.”

**a** Substituted for the word “Board” by Notification No. SRB-3-4/9/2013, dated 1st July, 2013, reported as PTCL 2013 St. 718.

**b** The comma and the words added by Notification No. SRB-3-4/9/2013, dated 1st July, 2013, reported as PTCL 2013 St. 718.

**c** Substituted for the word “Board” by Notification No. SRB-3-4/9/2013, dated 1st July, 2013, reported as PTCL 2013 St. 718.

**d** Substituted for the word “Board” by Notification No. SRB-3-4/9/2013, dated 1st July, 2013, reported as PTCL 2013 St. 718.

**1** Substituted for the word “bank” by Notification No. SRB-3-4/27/2024, dated 29th June, 2024, w.e.f. 1st July, 2024, reported as PTCL 2024 St. 741.

scrutiny as it may deem fit and shall, within 7 days of the receipt of the application and its supporting documents, <sup>1</sup>[communicate to such applicant his provisional registration number (SNTN) and the user ID), pin code and password. The Board shall issue a provisional registration certificate to the applicant after such applicant has activated his user ID and completed the e-enrollment formalities for payment of amounts of tax and filing of tax returns].

(4) The Board or the officer of the SRB, authorized by the Board in this behalf, shall cause further verification, inquiry and scrutiny to be made to satisfy that the registered person is eligible to be registered under the Act and shall satisfy that the registered person has e-filed his tax returns in the prescribed manner for the tax periods relevant from the date of his provisional registration and has also e-deposited the amounts of the tax due. Having conducted the verification, inquiry and scrutiny and also having verified about the registered person's e-filing of returns and e-deposit of tax amounts due in relation thereto, the Board or the officer of the SRB, authorized by the Board in this behalf, shall, <sup>2</sup>[after satisfying that the registered person has e-filed atleast four consecutive tax returns after the] issue of provisional certificate of registration issued in terms of the sub-rule (3), regularize the said provisional certificate electronically and the registered person shall be informed accordingly.

(5) In case of non-regularization of the provisional certificate within the period prescribed in sub-rule (4), the provisional certificate, issued under sub-rule (3), shall be deemed to have been invalidated and revoked.

(6) In case an application for registration is rejected or in case the provisional certificate of registration is not regularized,

---

<sup>1</sup> Substituted for the words and commas “issue a provisional certificate of registration, valid for three months from the date of its issue, and shall communicate to the registered person his registration number (SNTN) and the user ID, pin code and password for use by such provisionally-registered person in relation to payment of amounts of tax and filing of tax returns” by Notification No. SRB-3-4/12/2016, dated 28th June, 2016, w.e.f. 1st July, 2016, reported as PTCL 2017 St. 104.

<sup>2</sup> Substituted for the words “within a period of three months from the date of” by Notification No. SRB-3-4/23/2022, dated 28th June, 2022, reported as PTCL 2022 St. 585.

the Board or the officer of the SRB, authorized by the Board in this behalf, shall inform the applicant or the provisionally-registered person giving the reasons for such rejection or non-regularization within ten days from the date of the rejection or non-regularization.]

<sup>1</sup>[6. \* \* \*]

**7. Change in particulars of Registration.**--In case there is a change in the name, address <sup>2</sup>[, principal service activity and other business activities <sup>3</sup>[, E-mail address for the purpose of rule 60], Agent's particulars, particulars of Directors, Shareholders or Partners, particulars of business branches, particulars of bank accounts] or other particulars as stated in the <sup>4</sup>[application for registration certificate or in the particulars in the profile of the <sup>5</sup>[registered person]], the registered person shall intimate <sup>6</sup>[, to the Board,] the <sup>7</sup>[proposed change <sup>8</sup>[\* \* \*] within fifteen days from the

<sup>1</sup> Rule 6 omitted by Notification No. SRB-3-4/17/2020, dated 29th June, 2020, w.e.f. 1st July, 2020, reported as PTCL 2020 St. 732(ii). At the time of omission Rule 6 was as under:--

"6. **Automatic grant of registration.**--The existing taxpayers shall not be required to file application for registration. They will be automatically registered for Sindh Sales Tax on Services and the registered person shall be intimated through email or SMS and by courier or post assigning them S as prefix to NTN(S+NTN)."

<sup>2</sup> The commas and words inserted by Notification No. SRB-3-4/5/2015, dated 1st July, 2015, w.e.f. 1st July, 2015, reported as PTCL 2015 St. 311.

<sup>3</sup> The comma and words inserted by Notification No. SRB-3-4/19/2019, dated 27th June, 2019, w.e.f. 1st July, 2019, reported as PTCL 2019 St. 735.

<sup>4</sup> Substituted for the words "registration certificate, including the registered person related to" by Notification No. SRB-3-4/5/2015, dated 1st July, 2015, w.e.f. 1st July, 2015, reported as PTCL 2015 St. 311.

<sup>5</sup> Substituted for the words "automatically registered person described in rule 6" by Notification No. SRB-3-4/17/2020, dated 29th June, 2020, w.e.f. 1st July, 2020, reported as PTCL 2020 St. 732(ii).

<sup>6</sup> The commas and words inserted by Notification No. SRB-3-4/17/2020, dated 29th June, 2020, w.e.f. 1st July, 2020, reported as PTCL 2020 St. 732(ii).

<sup>7</sup> Substituted for the words "proposed change in the prescribed form" by Notification No. SRB-3-4/5/2015, dated 1st July, 2015, w.e.f. 1st July, 2015, reported as PTCL 2015 St. 311.

<sup>8</sup> The words "in advance or" omitted by Notification No. SRB-3-4/27/2024, dated 29th June, 2024, w.e.f. 1st July, 2024, reported as PTCL 2024 St. 741.

date of such change in the prescribed form <sup>1</sup>[SST-01, together with the complete supporting documents, and the]] Board <sup>2</sup>[or an officer of the SRB, authorized by the Board in this behalf,] shall either approve or reject the request for change within thirty days of receipt of the application <sup>3</sup>[:]

<sup>4</sup>[Provided that where a person is registered with tariff headings and description of services as per the Second Schedule to the Act as was in force on the 30th June, 2025, the Board may of its own change the said tariff headings and descriptions to bring it in conformity with the relevant CPC Codes and descriptions.]

**8. Transfer of Registration.**—(1) the Board may subject to such conditions, limitations or restrictions as it may deem fit to impose, by an order, transfer the registration of a registered person from the jurisdiction of one Commisionerate to another Commisionerate.

(2) In case a registered person intends to shift his business activity from the jurisdiction of one commisionerate to another, or he has any other valid reason for such transfer, he shall apply to the Board for transfer of his registration alongwith the requirement in the prescribed form. The Board after necessary verifications shall take necessary action accordingly.

(3) In case of transfer of registration, the Board shall issue intimation letter to the registered person alongwith the copy to the Commissionerate concerned, within fifteen days of receipt of the application.

---

**1** Substituted for the alphabets, figures and words "SST-01 to the Board, and" by Notification No. SRB-3-4/17/2020, dated 29th June, 2020, w.e.f. 1st July, 2020, reported as PTCL 2020 St. 732(ii).

**2** The words and commas inserted by Notification No. SRB-3-4/5/2015, dated 1st July, 2015, w.e.f. 1st July, 2015, reported as PTCL 2015 St. 311.

**3** Substituted for the full stop by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.

**4** Proviso added by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.

**9. De-registration.**--Every registered person who ceases to provide taxable service shall apply to the <sup>1</sup>[Board <sup>2</sup>[\* \* \*]] through an application for the cancellation of the registration on a prescribed Form SST-02. The Form shall be <sup>3</sup>[e-filed] by the applicant keeping in view the relevant provisions of the Act and <sup>4</sup>[the rules] made there under. The <sup>5</sup>[Board, or an officer of the SRB authorized by the Board in this behalf,] after making such <sup>6</sup>[enquiries and audit as may be] necessary shall <sup>7</sup>[de-register] such person from such date as may be specified in such application or <sup>8</sup>[the date] all the dues outstanding against such person are deposited by him, whichever is the later. <sup>9</sup>[All orders for de-registration, passed under this rule, shall be placed on SRB website and shall also be communicated to PRAL within three days from the date of such order.]

<sup>10</sup>**9A. Non-active taxpayer.**--(1) A registered person whose registration is either suspended or who fails to e-file his returns consecutively for four tax periods shall automatically become a

- 
- 1** Substituted for the word "Board" by Notification No. SRB-3-4/9/2013, dated 1st July, 2013, reported as PTCL 2013 St. 718.
  - 2** The commas and words " , or an officer of the SRB authorized by the Board in this behalf," omitted by Notification No. SRB-3-4/40/2023, dated 27th July, 2023, reported as PTCL 2023 St. 861.
  - 3** Substituted for the words "filled in" by Notification No. SRB-3-4/40/2023, dated 27th July, 2023, reported as PTCL 2023 St. 861.
  - 4** Substituted for the words "their rules" by Notification No. SRB-3-4/5/2015, dated 1st July, 2015, w.e.f. 1st July, 2015, reported as PTCL 2015 St. 311.
  - 5** Substituted for the word "Board" by Notification No. SRB-3-4/9/2013, dated 1st July, 2013, reported as PTCL 2013 St. 718.
  - 6** Substituted for the word "enquiries as " by Notification No. SRB-3-4/9/2013, dated 1st July, 2013, reported as PTCL 2013 St. 718.
  - 7** Substituted for the words "cancel the registration of" by Notification No. SRB-3-4/9/2013, dated 1st July, 2013, reported as PTCL 2013 St. 718.
  - 8** Substituted for the words and coma "the date," by Notification No. SRB-3-4/9/2013, dated 1st July, 2013, reported as PTCL 2013 St. 718.
  - 9** The words *etc.* added by Notification No. SRB-3-4/9/2013, dated 1st July, 2013, reported as PTCL 2013 St. 718.
  - 10** Rules 9A & 9B added by Notification No. SRB-3-4/27/2023, dated 8th June, 2023, reported as PTCL 2023 St. 825.

non-active taxpayer and his name and registration number shall be removed from the active taxpayers list maintained under section 25B of the Act.

(2) A non-active taxpayer shall, until the restoration of his name and registration on the active taxpayers list in terms of rule 9B, shall not be entitled to:--

- (a) claim refund;
  - (b) avail any exemption or concession under the Act or under the rules and notifications issued under the Act; and
  - (c) participate in the competitive bidding under the Sindh Public Procurement Rules, 2010.
- (3) Without prejudice to sub-rule (2),--
- (a) the sales tax paid on the services received or acquired or procured from a non-active taxpayer shall not be admissible to the service recipients in terms of clause (bbb) of section 15A(1) of the Act; and
  - (b) the business premises of the non-active taxpayer shall be liable to be sealed in terms of clause (b) of section 54B of the Act.

**9B. Restoration as an active taxpayers.**--A non-active taxpayer may be restored as an active taxpayer, if--

- (a) the non-active taxpayer e-files the prescribed tax return and the prescribed statement in the prescribed manner with evidence of payment of the tax due; or
- (b) the concerned Commissioner of the SRB or the Board issues an order to such effect after satisfying itself that such non-active taxpayer has complied with the conditions for restoration of his status as an active taxpayer.]

**<sup>1</sup>[10. Suspension and cancellation of the registration.--(1)**

Where a registered person commits any act of fraud or deliberate and intentional non-payment, short payment or evasion of tax <sup>2</sup>[or non-filing of returns for four consecutive tax periods], the Board or an officer of SRB authorized by the Board in this behalf may, without *prejudice* to any other action under the law for the time being in force, suspend the registration of such person and shall, within 15 days of such suspension, communicate the reasons and grounds of such suspension to the registered person concerned asking him to show cause why his registration should not be cancelled:

Provided that the Board or the officer of the SRB may withdraw the suspension order if it or he is satisfied with the remedial actions taken by the registered person:

Provided further that where Board or the concerned officer of the SRB is satisfied, after examining the written defence submitted by the registered person and also after granting him an opportunity of being heard, that there are no justifiable reasons for the restoration of the suspended registration, the Board or the concerned officer of the SRB shall issue order for cancellation of the registration. Any such order of cancellation of registration shall be appealable under the provisions of Chapter-IX of the Act.

(2) All orders for suspension, restoration and cancellation of registration, passed under this rule, shall be placed on SRB website and shall also be communicated to PRAL within three days from the date of such order.]

---

**1** Rule 10 substituted by Notification No. SRB-3-4/9/2013, dated 1st July, 2013, reported as PTCL 2013 St. 718. At the time of substitution Rule 10 was as under:--

**“10. Suspension and cancellation of the registration.--**Where a registered person commits any fraud, deliberate and intentional, non-payment, short payment or evasion without *prejudice* to any other action under the law for the time being in force, his registration shall be suspended by the Board for which reasons or basis will be communicated to him and after necessary inquiry and after giving an opportunity of hearing, his registration shall be cancelled.”

**2** The words inserted by Notification No. SRB-3-4/5/2015, dated 1st July, 2015, w.e.f. 1st July, 2015, reported as PTCL 2015 St. 311.

## Chapter - III

### FILING OF RETURNS

**11. Application.**--The provisions of this Chapter shall apply to all registered persons required to file a return under section 30 of the Act.

**12. Filing of return.**--(1) Every person registered under the <sup>1</sup>[Act] shall file the return as specified in the Form SST-03, alongwith all its annexures provided there in, in accordance with the instructions given therewith, in the manner as specified in rule 13.

<sup>2</sup>[(2) In case the return is not e-filed within a period of <sup>3</sup>[six] months after the prescribed due date, the same shall be e-filed only after the approval of the Commissioner, SRB having jurisdiction.]

**13. Electronic filing of return.**--Every registered person required to file return, shall file such return alongwith its annexures electronically in the manner as given below:--

- i. A registered person shall obtain a unique User-ID and password by e-Enrolling with. Sindh Revenue Board web portal and electronically file a return (available on the website) from the web portal. The return data shall be filled in a web form and will be submitted online to Sindh Revenue Board by using e-SRB Web portal at <http://e.srb.gos.pk>. The Sindh Revenue Board web portal would also provide instructions on how to fill this e-return.

---

**1** Substituted for the words and comma "provision of the Act," by Notification No. SRB-3-4/27/2026, dated 30th June, 2026, w.e.f. 1st July, 2026.

**2** Sub-rule (2) added by Notification No. SRB-3-4/40/2023, dated 27th July, 2023, reported as PTCL 2023 St. 861.

**3** Substituted for the word "four" by Notification No. SRB-3-4/27/2026, dated 30th June, 2026, w.e.f. 1st July, 2026.

- ii. The electronic return can be filed by a registered person (self) or through an e-intermediary<sup>1</sup>[appointed] under rule 19 of these rules.
- iii. To file the return, the registered user shall log on to e-portal of Sindh Revenue Board at <http://e.srb.gos.pk> using the assigned User ID and password. Stepwise procedure for electronic filing of return would be as follows--
  - (a) select Sales Tax on Services return from declaration menu;
  - (b) select the Tax Period, month, quarter from the drop down list;
  - (c) click the monthly or quarterly return link to open the return Form;
  - (d) return Form will be displayed which will be filled in accordance with the instructions provided;
  - (e) taxpayer shall fill out the relevant Annexes of return Form by providing the invoices details, amount value and sales tax charged. The uploading facility for data files is available in all Annexure forms;
  - (f) based on the details entered in the relevant annexes of return, the total values of main Return Form will be auto calculated.
  - (g) the payable Sales Tax column will be showing the Sales Tax payable by the registered person.
  - (h) registered person shall verify all the details displaying in the prepared return Form.
  - (i) the e-payment Challan in Form (SST04)

shall be generated automatically from the system after verification of the prepared return by the registered person.

- iv. E-filing can be completed in the following stages--
- (a) the user shall fill in all the relevant fields. (The return may be saved at any time during preparation process to avoid data loss).
  - (b) the returns may be verified by the person having access to Personal Identification Number (PIN) code. He shall press the Verify Button given at the bottom of form and follow the instructions.
  - (c) <sup>1</sup>[\* \* \*] After verifying the return, e-payment button can be clicked which will generate the payment Challan Form (SST04) with payment slip identifier (PSID) and SID number. Registered person should print the Challan Form (PSID) and deposit the payable amount against the same. The bank shall accept the <sup>2</sup>[payment and confirm the same to SRB's computerized system which will provide] computerized payment receipt (CPR) to the registered person as an acknowledgement.
- v. The user will be required to enter the CPR ID <sup>3</sup>[on his Return (SST-03)]. On entry of CPR ID the submit button on Return will be enabled. The

---

**1** The words and full-stop "this option may be availed by person opting to deposit tax amount in any designated branch of National Bank of Pakistan or other designated bank which is online with Sindh Revenue Board server for e-payments." omitted by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.

**2** Substituted for the words "payment and provide" by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.

**3** Substituted for the words "received from National Bank of Pakistan Branch on his return Form" by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.

registered person will click the submit button and a message shall appear at the top of screen, stating that your return has been submitted. Acknowledgement shall be printed by clicking the Print Acknowledgement button. The submitted return shall also be printed and saved on user's computer in PDF format. The registered person <sup>1</sup>[is required] to quote the Computer generated number of the e-filing acknowledgement in all their future correspondence with Board.

- vi. The responsibility for filing the returns and all the information contained therein is that of registered person. Registered person should hence keep his user ID and Password allotted by the department strictly confidential.
- vii. The electronic Sales Tax return and its relevant attachment, if any, shall be kept in electronic record of the registered person and shall be produced to the officer-in-charge in demand alongwith supportive documents.

**<sup>2</sup>[13A. Time and manner of submission of Annex-C <sup>3</sup>[and Annex-C1] of the return.--(1) A registered person, before filing his return, shall enter the data of the Domestic Sales Invoices <sup>4</sup>[and the Debit and Credit Notes], issued by him during the tax period, in the prescribed Annex-C of the said return and shall submit the said Annex-C electronically on SRB web-portal by the 10th day of the month prescribed for filing of the return for that tax period.**

(2) As soon as the registered person submits such

---

**1** Substituted for the words "are advised" by Notification No. SRB/3-4/19/2019, dated 27th June, 2019, w.e.f. 1st July, 2019, reported as PTCL 2019 St. 735.

**2** Rule 13A inserted by Notification No. SRB-3-4/8/2020, dated 6th February, 2020, reported as PTCL 2020 St. 181(ii).

**3** The words inserted by Notification No. SRB-3-4-/16/2025, dated 9th April, 2025, reported PTCL 2025 St. 643(ii), w.e.f. 1st May, 2025.

**4** The words inserted by Notification No. SRB-3-4/23/2022, dated 28th June, 2022, reported as PTCL 2022 St. 585.

<sup>1</sup>[partial or] complete data in Annex-C in terms of sub-rule (1), it shall be available for entry in the Domestic Purchase Invoices (Annex-A of return) <sup>2</sup>[and Debit and Credit Notes (Annex-F of return)] of the registered recipients of the taxable services for preparation and submission of their returns:

Provided that the availability of data in relation to supply of goods (in Annex-C of the goods supplier) shall be available on the web-portal of SRB when the FBR-return (in Form STR-7) is duly submitted on FBR portal with respective invoice details:

Provided further that the data of non-creditable inputs (relating to exempt and non-taxed supplies and services) and the data relating to other inadmissible inputs (*e.g.* the services provided or rendered in the jurisdiction outside Sindh Province and taxed there) shall be manually calculated and entered by the registered person in Annex-A of the return:

Provided further that in case the registered person submits an incomplete Annex-C by the 10th day of the month as due, he shall submit the complete Annex-C with his return on the due date prescribed for filing of the return for that period.]

<sup>3</sup>[(3) A registered person, in his capacity as a collection agent in terms of a notification issued under sub-section (3) of section 9 of the Act, shall e-file Table-I of the Annex-C1 of his return (Form SST-03) on SRB web-portal by the date as specified in sub-rule (1) specifying the amount of tax collected by him and other prescribed details in relation thereto.]

<sup>4</sup>**[14. <sup>1</sup>[Time and manner of payment of tax.--]]** A registered

---

**1** Substituted for the words “partially or fully” by Notification No. SRB-3-4/23/2022, dated 28th June, 2022, reported as PTCL 2022 St. 585.

**2** The words and brackets inserted by Notification No. SRB-3-4/23/2022, dated 28th June, 2022, reported as PTCL 2022 St. 585.

**3** Sub-rule (3) added by Notification No. SRB-3-4-/16/2025, dated 9th April, 2025, reported PTCL 2025 St. 643(ii), *w.e.f.* 1st May, 2025.

**4** Rule 14 substituted by Notification No. SRB-3-4/13/2011, dated 24th November, 2011, reported as PTCL 2013 St. 562(ii). At the time of substitution Rule 14 was as under:--

“14. A registered person filing return electronically as stipulated in rule

person filing return electronically, as stipulated in rule 13, shall make payment of the amount of sales tax due, if any, in any of the designated branches of <sup>2</sup>[a] Bank, as may be notified on SRB's website, on the prescribed payment challan as prescribed in Form SST-04 or through electronic payment system devised for this purpose. Unless otherwise specified, the due date for payment of the sales tax shall be the 15th day of the month following the tax period to which it relates. The return for that tax period shall be submitted electronically within three days of the due date for payment of the tax.]

**15.** <sup>3</sup>[**Mention of number of Computerized National Identity Card.--**] The registered person having the status of 'individual' or 'proprietor' shall mention his computerized National Identity Card.

**16.** <sup>4</sup>[**Requirement to file scanned attachment.--**] Where, the input tax claimed <sup>5</sup>[in relation to goods and services] used, consumed, or utilized for <sup>6</sup>[providing taxable services] exceeds 20% of output tax, the registered person shall <sup>7</sup>[\* \* \*] file scanned

---

13 shall make payment of the amount of sales tax due, if any, in any of the designated branches of the National Bank of Pakistan or any other designated Bank on the prescribed payment challan as specified in Form SST-04 or through electronic payment system devised for this purpose. In cases where due date has been prescribed as 15th of a month, the tax due shall be deposited by the 15th and the return shall be submitted electronically by 18th of the same month."

- 1** The marginal heading inserted by Notification No. SRB-3-4/1/2013, dated 31st January, 2013, reported as PTCL 2013 St. 615(ii).
- 2** Substituted for the words "the National Bank of Pakistan or any other designated" by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.
- 3** The marginal heading inserted by Notification No. SRB-3-4/1/2013, dated 31st January, 2013, reported as PTCL 2013 St. 615(ii).
- 4** The marginal heading inserted by Notification No. SRB-3-4/1/2013, dated 31st January, 2013, reported as PTCL 2013 St. 615(ii).
- 5** Substituted for the words "on goods" by Notification No. SRB-3-4/15/2021, dated 30th June, 2021, w.e.f. 1st July, 2021, reported as PTCL 2021 St. 735(ii).
- 6** Substituted for the words "providing services" by Notification No. SRB-3-4/15/2021, dated 30th June, 2021, w.e.f. 1st July, 2021, reported as PTCL 2021 St. 735(ii).
- 7** The words "be required to" omitted by Notification No. SRB-3-4/15/2021, dated 30th June, 2021, w.e.f. 1st July, 2021, reported as PTCL 2021 St. 735(ii).

attachment <sup>1</sup>[of the invoices of such goods and services], as evidence.

**17. Revised return.**--(1) Where any registered person requires to revise his return, resulting in payment of tax over the tax already paid on the original return, he may file his revised return <sup>2</sup>[within the period specified under sub-section (6) of section 30 of the Act] and pay the differential amount of tax alongwith the default surcharge, if any.

(2) Any return not covered under sub-rule (1) shall be revised with the permission of the Board or any Officer authorized by the Board subject to conditions or restrictions as the Board may impose.

<sup>3</sup>**[17A. Amendment in CPR.**--(1) Where due to any *bona fide* mistake, any change is required to be made in Computerized Payment Receipt (CPR), the registered person shall apply to the concerned Commissioner of the SRB for correction in CPR (including correction of Tax Period) alongwith following documents:--

- (i) written application on the business letter head, specifying justification in support of request for correction, proposed to be made, in CPR;
- (ii) copy of the relevant verified Return;
- (iii) copy of the Computerized Payment Receipt;
- (iv) in case the mistake in the CPR was due to the Bank, a letter from the bank and affidavit from the person in whose name the payment was deposited;
- (v) for correction of National Tax Number on CPR,

---

**1** The words added by Notification No. SRB-3-4/15/2021, dated 30th June, 2021, w.e.f. 1st July, 2021, reported as PTCL 2021 St. 735(ii).

**2** The words added by Notification No. SRB-3-4/12/2016, dated 28th June, 2016, w.e.f. 1st July, 2016, reported as PTCL 2017 St. 104.

**3** Rule 17A inserted by Notification No. SRB-3-4/62/2023, dated 28th December, 2023, reported as PTCL 2024 St. 456(ii).

affidavit from the person on whose name the payment has been deposited; and

- (vi) any other document as may be required by the Commissioner.

(2) The concerned Commissioner of the SRB shall examine the request and verify that CPR has not been previously claimed against any payment as may have been due and, if satisfied about the genuineness of the request, shall obtain concurrence of the intended approval from the concerned supervisory Member of the Board. Thereafter, the said Commissioner shall communicate his approval to the applicant and the concerned officers of the SRB and also to the Chief Manager, PRAL in SRB. The said Commissioner of the SRB and the said Chief Manager, PRAL shall also maintain record of the changes so approved by him:

Provided that in case of refusal of the request, sufficient reasons shall be given in the letter of refusal which shall be served on the applicant registered person.]

## **Chapter - IV**

### **ELECTRONIC INTERMEDIARIES**

**18. Application.**--This Chapter shall apply to the persons appointed as e-intermediaries by the Board under section 71 of the Act to electronically file return and such other documents as may be prescribed from time to time, on behalf of a person registered under section 24 of the Act.

**19. Appointment of e-intermediary.**--(1) A <sup>1</sup>[person having professional experience] in the relevant field of providing taxation service desirous of being appointed as e-intermediary, shall apply to the Board or any Officer authorized by it:

<sup>2</sup>[Provided that the words "professional experience" shall

---

**1** Substituted for the words "person having experience" by Notification No. SRB/3-4/19/2019, dated 27th June, 2019, *w.e.f.* 1st July, 2019, reported as PTCL 2019 St. 735.

**2** Proviso substituted by by Notification No. SRB-3-4/15/2021, dated 30th June, 2021, *w.e.f.* 1st July, 2021, reported as PTCL 2021 St. 735(ii). At the time of substitution the

mean qualification and experience as a registered person:--

- (a) providing or rendering the services of an accountant;
- (b) providing or rendering the services of legal practitioners and consultants;
- (c) who is an income tax practitioner registered with a tax bar affiliated with All Pakistan Tax Bar Association and providing or rendering the services of a tax consultant; or
- (d) as may be approved by the Board.]

(2) The e-declaration Administrator, after receipt of application for appointment of an e-intermediary, and after verification, as aforesaid, shall forward the application alongwith his specific recommendation <sup>1</sup>[to the Board or to the officer of the SRB authorized in this behalf] for appointment of the applicant as e-intermediary.

(3) The Board, after receipt of the recommendations from the e-declaration Administrator, may appoint the applicant as an e-intermediary and issue him a unique<sup>2</sup>[user] identifier, subject

---

proviso was as under.--

Provided that the professional experience shall mean as follows:--

- (a) A firm or sole proprietorship approved by the Institute of Chartered Accountant of Pakistan or Institute of Cost and Management Accountant of Pakistan, Association of Chartered Certified Accountants (ACCA) or Certified Public Accountants (CPAs) <sup>a</sup>[:]
- (b) A person appointed as authorized representative under chapter IX of the Sales Tax Rules, 2006 <sup>b</sup>[:]
- (c) A person or firm approved to practice as Income Tax Practitioner under the Income Tax Ordinance, 1979; or
- (d) Any other person approved by the Board.

**1** Substituted for the words “of the Board” by Notification No. SRB-3-4/23/2022, dated 28th June, 2022, reported as PTCL 2022 St. 585.

**2** The word inserted by Notification No. SRB-3-4/15/2021, dated 30th June, 2021, w.e.f. 1st July, 2021, reported as PTCL 2021 St. 735(ii).

to such conditions, restrictions and limitations as may be prescribed:

Provided that the Board may refuse to entertain an application for appointment of as e-intermediary for reasons to be recorded and conveyed in writing.

(4) In case of any change in the particulars or information provided by the e-intermediary in the application for registration, he shall immediately inform the concerned e-declaration Administrator about such change.

**20. Cancellation of appointment.--**(1) Where the Board is satisfied that the e-intermediary has:--

- (a) failed to comply with any of the conditions prescribed by the Board; or
- (b) acted in contravention of any of the provisions of the Act or these rules; or
- (c) failed to take adequate measures for security and confidentiality of the Unique User Identifier; or
- (d) been convicted in an offence under the Act or any other Law for the time being in force;

the Board may cancel the appointment of such e-intermediary after affording him an opportunity of being heard.

(2) Pending consideration whether the appointment of the e-intermediary be cancelled under sub-rule (1), the Board may suspend the appointment.

(3) An e-intermediary who intends to surrender his appointment, shall file an application to this effect to the Board.

(4) The Board may, on receipt of an application referred to in sub-rule (3), cancel the appointment of the e-intermediary after necessary inquiry, as it may deem proper to conduct.

## Chapter - V

### ADJUSTMENT OF INPUT TAX AND TAX PAID

<sup>1</sup>**[21. Application.--**The provisions of this chapter shall apply to the registered persons who claim adjustments or deductions under the provisions of section 15 of the Act in respect of the sales tax paid on purchase or receipt of goods and services used or consumed in any taxable services provided or rendered by them].

**22. Determination of Input Tax.--**<sup>2</sup>[(1) Subject to the provisions of rule 22A and other relevant provisions of the Act and the rules and notifications issued thereunder, a registered person who holds a tax invoice (for the purchase of goods or services used or consumed in providing or rendering of taxable services) in his

---

**1** Rule 21 substituted by Notification No. SRB-3-4/4/2011, dated 7th September, 2011, reported as PTCL 2013 St. 548. At the time of substitution Rule 21 was as under:--

**“21. Application.--**The provisions of this chapter shall apply to the registered persons who provide or render taxable and exempt supplies simultaneously or claim adjustment or deduction in respect of tax paid under the provision of section 15 of the Act.”

**2** Substituted for sub-rules (1), (2) and (3) by Notification No. SRB-3-4/4/2011, dated 7th September, 2011, reported as PTCL 2013 St. 548. At the time of substituted sub-rules (1), (2) and (3) were as under:--

“(1) Input tax paid on the inputs relating wholly to the taxable services shall be admissible under the law and the input tax paid on inputs relating wholly to exempt services shall not be admissible. The amount of input tax incurred on both exempt and taxable services shall be apportioned according to the following formula namely:--

$$\begin{array}{rcc} & \text{value of taxable services} & \\ \text{Residual input tax credit} & \text{-----} & \times \text{admissible input} \\ \text{= on taxable services} & \text{value of taxable + exempt services} & \text{tax} \end{array}$$

(2) Monthly adjustment of input tax claim based on sub-rules (1) of rule 22 by a registered person shall on the basis of taxable and exempt services and proportionately basis on services provider in Sindh and elsewhere; will be subject to reconciliation and audit (where required) during the year. The registered person claiming input tax of goods used, consumed or utilized in providing of services at more than 20% of the output shall file scanned attachments of the evidences with all the necessary evidence based on which claim is made.

(3) Any inadmissible input tax adjustment claimed shall be punishable under the respective provisions of law.”

name, bearing his sales tax registration/NTN, shall be entitled to deduct/adjust input tax paid during the relevant tax period, subject to the condition that the input tax in relation to the taxable services shall be worked out first and the amount, so worked out, shall be bifurcated for the services provided or rendered in Sindh and also taxed in Sindh and for those provided or rendered outside Sindh and also not taxed in Sindh:

Provided that where the registered person did not deduct or adjust the input tax in the relevant <sup>1</sup>[tax] period, he may claim such input tax deduction or adjustment in the tax returns for any of the <sup>2</sup>[six] succeeding tax periods.

(2) The Input tax paid on goods and services used in providing or rendering non-taxable or exempt services <sup>3</sup>[or the services liable to <sup>4</sup>[reduced] rate of tax or specific rate of tax] and also on the services provided or rendered outside Sindh shall not be admissible.

(3) In case an input is used in providing or rendering taxable services and also non-taxable or exempt services <sup>5</sup>[or the services liable to <sup>6</sup>[reduced] rate of tax or specific rate of tax] and the services provided or rendered <sup>7</sup>[from] outside Sindh, the input tax shall be apportioned according to the following formula for availing of input tax adjustment/deduction:

- 
- 1** The word inserted by Notification No. SRB-3-4/15/2021, dated 30th June, 2021, w.e.f. 1st July, 2021, reported as PTCL 2021 St. 735(ii).
  - 2** Substituted for the word "four" by Notification No. SRB-3-4/12/2017, dated 5th June, 2017, w.e.f. 1st day of July, 2017.
  - 3** The words inserted by Notification No. SRB-3-4/5/2015, dated 1st July, 2015, w.e.f. 1st July, 2015, reported as PTCL 2015 St. 311.
  - 4** Substituted for the word "reduce" by Notification No. SRB-3-4/27/2024, dated 29th June, 2024, w.e.f. 1st July, 2024, reported as PTCL 2024 St. 741.
  - 5** The words inserted by Notification No. SRB-3-4/5/2015, dated 1st July, 2015, w.e.f. 1st July, 2015, reported as PTCL 2015 St. 311.
  - 6** Substituted for the word "reduce" by Notification No. SRB-3-4/27/2024, dated 29th June, 2024, w.e.f. 1st July, 2024, reported as PTCL 2024 St. 741.
  - 7** The word inserted by Notification No. SRB-3-4/23/2022, dated 28th June, 2022, reported as PTCL 2022 St. 585.

$$\text{Residual input tax credit} = \frac{\text{value of taxable services}}{(\text{value of taxable + value of non-taxable/exempt services} \text{ } ^1[\text{ } ^2[\text{reduced}] \text{ rate/specific rate}] )} \times \text{admissible input tax}$$

(4) Monthly adjustment of input tax claim, based on sub-rules (1), (2) and (3) of this rule, by a registered person shall be subject to reconciliation and audit by the officers of the SRB.

(5) Any inadmissible Input tax adjustment, claimed or made by a registered person, shall render him liable to action under the provisions of the law besides being liable to penalty and default surcharge under sections 43 and 44, respectively, of the Act in addition to his liability to pay the amount involved.]

### <sup>3</sup>**22A. Input tax credit not allowed.**—In addition to the

**1** The slash and words inserted by Notification No. SRB-3-4/5/2015, dated 1st July, 2015, w.e.f. 1st July, 2015, reported as PTCL 2015 St. 311.

**2** Substituted for the word “reduce” by Notification No. SRB-3-4/27/2024, dated 29th June, 2024, w.e.f. 1st July, 2024, reported as PTCL 2024 St. 741.

**3** Rule 22A substituted by Notification No. SRB-3-4/12/2016, dated 28th June, 2016, w.e.f. 1st July, 2016, reported as PTCL 2017 St. 104. At the time of substitution Rule 22A was as under:--

“<sup>a</sup>**22A. Input tax credit not allowed.**—A registered person shall not be entitled to claim input tax adjustment in respect of:--

- (i) capital goods not exclusively used in providing or rendering of services;
- (ii) fixed assets not exclusively used in providing or rendering of services;

<sup>b</sup>[(iii) the following goods and services, <sup>c</sup>[acquired] otherwise than as stock in trade, by a registered person:--

- (a) vehicles falling under Chapter 87 of the First Schedule to the Customs Act, 1969 (Act No. IV of 1969) <sup>d</sup>[and parts (including batteries and tyres & tubes) of such vehicles];
- (b) calendars, diaries, gifts, souvenirs and giveaways;
- (c) garments, uniforms, fabrics, footwear, headwear, etc., for employees;
- (d) food, beverages and consumptions on entertainments <sup>e</sup>[or for personal consumption of the registered person or his Directors, Shareholders, Partners, employees or guests]; <sup>f</sup>[\* \* \*]
- (e) electricity, gas and telecommunication services supplied at the residence of the employees or in the residential colonies of the employees <sup>g</sup>[;]

- 
- <sup>h</sup>[(f) building materials including cement, bricks, mild steel products, paints, varnishes, distempers, glass products, *etc.*, excluding those directly used in the economic activity of registered persons, paying sales tax at a rate not less than <sup>i</sup>[14 per cent];
- (g) office equipments and machines (excluding electronic fiscal cash registers), furnitures, structures, fixtures and furnishings excluding those directly used in the economic activity of registered persons paying sales tax at a rate not less than <sup>i</sup>[14 per cent];
- (h) electrical and gas appliances, pipes, fittings, *etc.*, excluding those directly used in the economic activity of registered person paying sales tax at a rate not less than <sup>i</sup>[14 per cent];
- (i) wires, cables, ordinary electric fittings, sanitary fittings and electric bulbs and tubes excluding those directly used in the economic activity of the registered persons paying sales tax at a rate not less than <sup>i</sup>[14 per cent]; and
- (j) crockery, cutlery, utensils, kitchen appliances and equipments, *etc.*, excluding those directly used in the economic activity of registered persons paying sales tax at a rate not less than <sup>i</sup>[14 per cent].]

*Explanation:--*For the purposes of this rule, the term “stock in trade” shall mean the goods purchased and the services received by a registered person in the course of business for providing or rendering of taxable services;]

- (iii) goods and services already in use on which sales tax is not paid, or, where paid, the input adjustment has been taken before the tax period July, 2011, or where the input related goods and services were purchased or acquired before the tax period July, 2011;
- (iv) utilities bills not in the name of registered person unless evidence of consumption is produced in the matter of such claims;
- (v) sales tax claimed as input tax on services where such sales tax amount has not been deposited by the supplier or the service provider or where the evidence of such payment is not produced;
- <sup>j</sup>[(va) sales tax claimed as input tax where the registered person, making such input tax credit/adjustment, has not made the payment, within one hundred and eighty days from the date of the tax invoice, of the invoiced amount (including the sales tax amount) of input goods and services, other than the input utilities (telecom, electricity and gas), courier services and also the directly imported goods, through a crossed cheque drawn on a bank, or by a crossed bank draft or crossed pay order or any other crossed banking instrument showing the transfer of the amount of tax invoice in favour of the goods supplier or the service provider from the business bank account of the buyer or service recipient making or claiming such input tax credit/ adjustment:

Provided that online transfer of payment from the business bank account of the buyer or the service recipient to the business bank account of the goods supplier or the service provider, as well as payment through credit card or debit card, shall be treated as transaction through banking channel, subject to the condition that such transactions are verifiable from the bank statements of the buyer or service recipient.]

- (vi) carry forward of the input tax adjustment relating to the tax period June, 2011, or earlier;

---

|           |                       |                                                                                                                                                                                                                            |
|-----------|-----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|           | (vii)                 | goods and services received against false, fake, forged or flying invoices or against purchases from the persons black listed or suspended by SRB or by the Federal Board of Revenue or by any other Provincial Authority; |
|           | <sup>k</sup> [(viiia) | further tax, extra tax and value addition tax levied under the Sales Tax Act, 1990, and the rules or notifications issued thereunder;]                                                                                     |
|           | <sup>l</sup> [(viiib) | the amount of sales tax paid in excess of 17 <i>per cent</i> on the taxable goods as are used or consumed in providing of a taxable service;]                                                                              |
|           | (viii)                | goods and services used or consumed in a service liable to a tax rate lesser than the <sup>i</sup> [14 <i>per cent</i> ] of the charges or to a specific rate of tax not based on value; <sup>m</sup> [* * *]              |
|           | <sup>n</sup> [(viiia) | services liable to a tax rate lesser than <sup>i</sup> [14 <i>per cent</i> ] of the charges or to a specific rate of tax not based on value when used for providing or rendering any service; and]                         |
|           | (ix)                  | such goods or services as are notified by the SRB to be inadmissible for input tax adjustment.]”                                                                                                                           |
| <b>a</b>  |                       | Rule 22A added by Notification No. SRB-3-4/4/2011, dated 7th September, 2011, reported as PTCL 2013 St. 548.                                                                                                               |
| <b>b</b>  |                       | Clause (iia) inserted by Notification No. SRB-3-4/13/2011, dated 24th November, 2011, reported as PTCL 2013 St. 562(ii).                                                                                                   |
| <b>c</b>  |                       | Substituted for the word “required” by Notification No. SRB-3-4/9/2013, dated 1st July, 2013, reported as PTCL 2013 St. 718.                                                                                               |
| <b>d</b>  |                       | The words added by Notification No. SRB-3-4/5/2015, dated 1st July, 2015, <i>w.e.f.</i> 1st July, 2015, reported as PTCL 2015 St. 311.                                                                                     |
| <b>e</b>  |                       | The words added by Notification No. SRB-3-4/5/2015, dated 1st July, 2015, <i>w.e.f.</i> 1st July, 2015, reported as PTCL 2015 St. 311.                                                                                     |
| <b>f</b>  |                       | The word “and” omitted by Notification No. SRB-3-4/4/2013, dated 7th June, 2013, reported as PTCL 2013 St. 708.                                                                                                            |
| <b>g</b>  |                       | Substituted for the full stop by Notification No. SRB-3-4/4/2013, dated 7th June, 2013, reported as PTCL 2013 St. 708.                                                                                                     |
| <b>h</b>  |                       | Sub-clauses (f), (g), (h), (i) & (j) added by Notification No. SRB-3-4/4/2013, dated 7th June, 2013, reported as PTCL 2013 St. 708.                                                                                        |
| <b>i</b>  |                       | Substituted for the figures and words “ <sup>ia</sup> [15 percent]” by Notification No. SRB-3-4/5/2015, dated 1st July, 2015, <i>w.e.f.</i> 1st July, 2015, reported as PTCL 2015 St. 311.                                 |
| <b>ia</b> |                       | Substituted for the figures and words “16 percent” by Notification No. SRB-3-4/13/2014, dated 1st July, 2014, <i>w.e.f.</i> 1st July, 2014.                                                                                |
| <b>j</b>  |                       | Clause (va) added by Notification No. SRB-3-4/2/2013, dated 11th February, 2013, reported as PTCL 2013 St. 620.                                                                                                            |
| <b>k</b>  |                       | Clause (viiia) inserted by Notification No. SRB-3-4/13/2013, dated 30th July, 2013, reported as PTCL 2014 St. 424.                                                                                                         |
| <b>l</b>  |                       | Clause (viiib) added by Notification No. SRB-3-4/1/2015, dated 14th March, 2015, reported as PTCL 2015 St. 280.                                                                                                            |
| <b>m</b>  |                       | The word “and” omitted by Notification No. SRB-3-4/13/2011, dated 24th November, 2011, reported as PTCL 2013 St. 562(ii).                                                                                                  |

provisions of section 15A of the Act in this regard, a registered person shall also not be entitled to claim or reclaim or adjust or deduct input tax in respect of:--

- (i) sales tax claimed as input tax where the registered person, making such input tax credit/adjustment, has not made the payment, within one hundred and eighty days from the date of the tax invoice, of the invoiced amount (including the sales tax amount) of input goods and services, other than the input utilities (telecom, electricity and gas), courier services and also the directly imported goods, through a crossed cheque drawn on a bank, or by a crossed bank draft or crossed pay order or any other crossed banking instrument showing the transfer of the amount of tax invoice in favour of the goods supplier or the service provider from the business bank account of the buyer or service recipient making or claiming or reclaiming such input tax credit/adjustment:

Provided that online transfer of payment from the business bank account of the buyer or the service recipient to the business bank account of the goods supplier or the service provider, as well as payment through credit card or debit card, shall be treated as transaction through banking channel, subject to the condition that such a transaction is verifiable from the bank statements of the business bank accounts of the buyer or service recipient;

<sup>1</sup>[(ii) \* \* \*]

---

**n** Clause (viiiia) inserted by Notification No. SRB-3-4/13/2011, dated 24th November, 2011, reported as PTCL 2013 St. 562(ii).

**1** Clause (ii) omitted by Notification No. SRB-3-4/12/2017, dated 5th June, 2017, w.e.f. 1st day of July, 2017. At the time of omission Clause (ii) was as under:--

"(ii) goods or services as are liable to sales tax, whether a federal sales tax or provincial sales tax, at specific rate or at fixed rate or at such other rates not based on value or at a rate lesser than 13 *per cent ad valorem* and are used or consumed as inputs in the provision of a service under this Act;"

- (iii) goods or services acquired for personal or non-business consumption;
- (iv) goods or services in respect of which input tax adjustment is barred under any federal or provincial law, for the time being in force, relating to sales tax; and
- (v) carry forward of the input tax adjustment relating to tax period June, 2011, or earlier <sup>1</sup>[.]

<sup>2</sup>**[23. Debit and Credit Notes.--**(1) Where a registered person has issued an invoice for a taxable service, and such service or part thereof is cancelled, or where, for any valid reason, the value of service or the amount of sales tax mentioned in the invoice needs to be revised, the service provider and service recipient shall be entitled to make corresponding adjustments against output tax or input tax, respectively, in the manner provided under this rule.

(2) In case of cancellation of service, or any part thereof, the service recipient shall issue a Debit Note (in duplicate) in respect of such service or part thereof, indicating the extent or quantity being cancelled, as well as the following particulars, namely:--

- (a) Name and registration number of the service recipient;
- (b) name and registration number of the provider;
- (c) number and date of the original sales tax invoice;

---

**1** Substituted for the semi colon by Notification No. SRB-3-4/23/2022, dated 28th June, 2022, reported as PTCL 2022 St. 585.

**2** Rule 23 substituted by Notification No. SRB-3-4/3/2012, dated 2nd April, 2012, reported as PTCL 2013 St. 580. At the time of substitution Rule 23 was as under:--

**“23. Credit and Debit of tax claimed or paid.--**Where a registered person has assigned a tax invoice in respect of services provided or rendered by him and as a result of any event specified in section 15 of the Act, the amount shown in the tax invoice or return needs to be modified, the service provider and provide both will issue debit and credit notes with details to be mentioned in such debit or credit note and adjust the amount accordingly provided that the corresponding debit or credit note is issued within 90 days extendable on request for 30 more days. Provided further that in the case of unregistered providee of the service, the adjustment can only be made against the credit note issued by the provider of the service.”

- (d) the value and sales tax involved for the cancelled service;
- (e) the reason of issuance of the Debit Note; and
- (f) name, signature and seal of the authorized person issuing the debit note.

(3) The original copy of the debit note shall be sent to the service provider who had issued the invoice and the duplicate copy shall be retained for record.

(4) On receipt of the debit note as aforesaid, the service provider shall issue a credit note, in duplicate, providing the same particulars as are specified in sub-rule (2). He shall send the original to the recipient and keep the duplicate copy for record.

(5) Where for any valid reason the value of service or the amount of sales tax mentioned in the invoice issued has increased, the provider shall issue a Debit Note (in duplicate), containing the following particulars, namely:--

- (a) name and registration number of the service provider;
- (b) name and registration number of the service recipient;
- (c) number and date of the original sales tax invoice;
- (d) the original value and sales tax as in original invoice;
- (e) the revised value and sales tax;
- (f) the difference of value and sales tax;
- (g) the reason for revision of value; and
- (h) name, signature and seal of the authorized person issuing the debit note.

(6) The service recipient shall issue corresponding credit note, in duplicate, with the same particulars as in the

corresponding debit note, to complete the record relating to the transaction and for verification.

(7) Where, for any valid reason, the value of supply or the amount of sales tax mentioned in the invoice issued has decreased, the service provider shall issue a Credit Note (in duplicate), with the same particulars as specified in sub-rule (5). The original copy of such credit note shall be sent to the service recipient and the duplicate shall be retained for record. The service recipient shall issue a Debit Note with reference to the Credit Note issued by the service provider as an acknowledgment of the receipt of the same mentioning therein the same details as appear in the corresponding Credit Note.

(8) The service recipient shall not be entitled to claim input tax in respect of the service which is cancelled. In case of partial cancellation of service, the service recipient shall not be entitled to claim input tax proportionate to the value of service, so cancelled.

(9) Where the service recipient has already claimed input tax in respect of such service, he shall increase or reduce the amount of input tax by the corresponding amount as mentioned in the debit note or credit note, as the case may be, in the return for the tax period in which the respective note was issued.

(10) where the service provider has already accounted for the output tax in the sales tax return for the service against which the debit note was issued subsequently, he may increase or reduce the amount of output tax by the corresponding amount as mentioned in the debit note, in the tax return for the period in which the respective note was issued.

(11) The adjustments as hereinbefore noted which lead to reduction in output tax or increase in input tax can only be made if the corresponding Debit Note or Credit Note is issued within one hundred and eighty days of the relevant supply:

Provided that the Commissioner may, at the request of the supplier, in specific cases, by giving reasons in writing, extend the period of one hundred and eighty days by a further sixty days.]

<sup>1</sup>[Chapter-VA

## REFUNDS

**23A. Application.**--Subject to the provisions of rule 23B, the provisions of this chapter shall apply to processing and sanction of claims for refund by a registered person in following cases:--

- (a) the amount of sales tax is erroneously or inadvertently deposited in excess of the amount due;  
<sup>2</sup>[\* \* \*]
- <sup>3</sup>[(b) the year end claim as declared by a registered person in terms of the Proviso to section 15 of the Act, read with entry in row No. 18 of his tax return in form "SST-03" of these rules; and]
- <sup>4</sup>[(c)] the amount deposited by or recovered from the registered person is held not payable under the Act, as result of an order of a court or an appellate forum.

**23B. Refund not admissible.**--The following claims of refund of sales tax shall not be admissible if:--

- (a) the claim is filed by a person other than the registered person who paid the sales tax amount so claimed for refund;
- (b) the claim is filed after a lapse of one year from the date of payment of sales tax, provided that where a claim is based on an order of a Court or an appellate

---

**1** Chapter-VA containing Rules 23A, 23B, 23C, 23D, 23E, 23F, 23G & 23H inserted by Notification No. SRB-3-4/13/2011, dated 24th November, 2011, reported as PTCL 2013 St. 562(ii).

**2** The word "and" omitted by Notification No. SRB-3-4/17/2020, dated 29th June, 2020, w.e.f. 1st July, 2020, reported as PTCL 2020 St. 732(ii).

**3** Clause (b) inserted by Notification No. SRB-3-4/17/2020, dated 29th June, 2020, w.e.f. 1st July, 2020, reported as PTCL 2020 St. 732(ii).

**4** Clause (b) renumbered as clause "(c)" by Notification No. SRB-3-4/17/2020, dated 29th June, 2020, w.e.f. 1st July, 2020, reported as PTCL 2020 St. 732(ii).

forum, the period of one year shall be reckoned<sup>1</sup>[from] the date of issuance of such order;

- (c) the incidence of sales tax, claimed for refund, has been passed on to the service recipient. The burden of proof that incidence has not been so passed shall rest with the refund claimant;
- (d) the claimant does not submit evidence of payment of the withheld amount of sales tax by the service recipient in cases where the claim relates to sales tax as was withheld, in full or in part, under the Sindh Sales Tax Special Procedure (Withholding) Rules,<sup>2</sup>[2014];
- (e) the claimant does not submit evidence of payment of the input tax, adjusted or deducted, against the sales tax on services provided or rendered in respect of which the refund is claimed; and
- (f) the claimant does not submit the supportive documents, as required by the rules or by the officer of SRB, within the time limit prescribed by such rules or the officer of SRB, as the case may be.

**23C. Pecuniary competence to sanction refund.**--The cases of claims for refund of sales tax shall be decided by the following officers of SRB, as authorized by name or designation by the Commissioner concerned, according to the pecuniary limit mentioned against each, namely:--

| S.No. | Designation            | Limit in each claim                |
|-------|------------------------|------------------------------------|
| (1)   | (2)                    | (3)                                |
| 1.    | Assistant Commissioner | Not exceeding ten thousand rupees. |

**1** Substituted for the word “form” by Notification No. SRB-3-4/12/2016, dated 28th June, 2016, w.e.f. 1st July, 2016, reported as PTCL 2017 St. 104.

**2** Substituted for the figures “2011” by Notification No. SRB-3-4/17/2014, dated 16th October, 2014, reported as PTCL 2014 St. 1055.

|    |                     |                                            |
|----|---------------------|--------------------------------------------|
| 2. | Deputy Commissioner | Not exceeding one hundred thousand rupees. |
| 3. | Commissioner        | Unlimited.                                 |

**23D. Scrutiny and processing of refund claim.**--(1) On receipt of the refund claim, the Receipt Section of the Commissionerate shall affix a dated stamp and send it to the Assistant Commissioner concerned, who shall assign it a refund file number and shall enter it in Commissionerate's Refund Register. The Assistant Commissioner shall scrutinize the claim and attached documents and prepare a written analysis report. Where any information or document is missing or is required, the same shall be called for from the claimant through a letter or email giving a specific date for submission thereof.

(2) Where the Assistant Commissioner is satisfied that any further inquiry or audit is needed to establish genuineness or admissibility of the claim, he may, after seeking written approval of the Commissioner, cause the audit or inquiry to be conducted before finalizing the disposal of the refund claim.

**23E. Sanction and payment of refund claim.**--(1) After preparation of the analysis report and completion of the audit/inquiry report, where the audit/inquiry was so required, the competent officer, as specified in rule 23C, shall sanction the admissible part of the refund claim and issue a Refund Sanction-cum-Payment Order indicating:--

- (i) Name, SNTN and address of the claimant;
- (ii) Claimant's bank account number with name, address and code number of the bank branch, as per registration profile in SRB;
- (iii) Amount of refund claimed;
- (iv) Amount of refund sanctioned;
- (v) Tax period(s) to which the refund relates; and
- (vi) CPR No(s)., date, bank branch name and code in

respect of deposit of the amount under claim.

(2) The competent officer shall ensure that no dues/ arrears are outstanding against the claimant. In case of recoverable dues and arrears outstanding against the claimant, the sanctioned amount shall first be deposited or adjusted against such dues/arrears.

(3) After sanction of the claim, the competent officer shall ensure that the procedures prescribed in the Treasury Rules are duly complied with for issuance of crossed refund payment cheques. No cheque shall be delivered by hand and, instead, shall either be electronically transferred to the claimant's notified bank account or sent through registered post or courier service at the claimant's address as per his registration profile.

(4) A copy of the Refund Sanction-cum-Payment Order and intimation regarding issuance of refund cheque or electronic transfer of amount of refund, as the case may be, shall be sent to the claimant by email or courier.

**23F. Responsibility of the claimant.**--The processing of refund claims shall be conducted on the basis of supportive documents provided by the claimant. The claimant shall be responsible for any mistake, mis-declaration or submission of incorrect information and shall be liable for penal action besides recovery of the amount, if erroneously refunded, alongwith default surcharge under the relevant provisions of the Act.

**23G. Post-sanction audit of refund claims.**--(1) After disposing of the refund claim, the Assistant Commissioner concerned shall forward, through his Commissioner, the relevant file to the Post-refund Audit Division of SRB for post-sanction scrutiny and audit.

(2) The officer in-charge of Post Refund Audit Division shall send his findings to the Commissioner concerned for further necessary action, as required under the law.

**23H. Action on inadmissible claims.**--Where the claim or any part thereof is found inadmissible for any reason, the competent

officer shall issue a notice requiring the claimant to show cause as to why the claim or part thereof, as the case may be, should not be rejected and as to why the claimant should not be proceeded against under the relevant provisions of the Act.]

## Chapter - VI

### PROCEDURE FOR COLLECTION OF SALES TAX ON SERVICES

**24. Application.**--The provisions of this Chapter shall apply for collection and payment of sales tax by the persons providing or rendering services chargeable to sales tax under the <sup>1</sup>[Act].

**25. Registration.**--Every service provider, providing or rendering taxable services to its customers or clients or members or the recipient of the service, if not already registered, shall obtain registration in the prescribed manner, as per Chapter II of these rules.

**26. Levy and collection of sales tax.**--A service provider, providing or rendering taxable services to customers, clients or members or the recipient of the service shall charge, collect and pay sales tax at the <sup>2</sup>[applicable rate].

**27. Filing of return and deposit of sales tax.**--(1) A service provider, providing or rendering taxable services shall file return in accordance with the procedure laid down in Chapter III of these rules read with section 30 of the Act.

(2) The tax due shall be deposited in the <sup>3</sup>[\* \* \*] head

---

**1** Substituted for the words “Sindh Sales Tax Act 2011” by Notification No. SRB-3-4/23/2022, dated 28th June, 2022, reported as PTCL 2022 St. 585.

**2** Substituted for the words “rate, as prescribed in Second Schedule of the Act” by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.

**3** The words “designated branches of National Bank of Pakistan or any other designated banks under the relevant” omitted by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.

“<sup>1</sup>[<sup>2</sup>B-02384]--] Sindh Sales Tax on Services”, in the prescribed manner.

(3) In case a service is provided or rendered over a period of time and bill is to be issued on completion of service, time of supply shall be the time when service is completed or the payment, or consideration partly or fully in money, in respect thereof is received, whichever is earlier.

**28. Determination of Tax liability.**--(1) While determining his tax liability, a service provider shall be entitled to claim input tax credit for the tax paid on account of taxable purchases and utilities like telephone, gas and electricity consumed proportionately for furtherance of taxable activity, against its output tax liability, subject to any conditions, limitations or restrictions prescribed under the Act or <sup>3</sup>[the rules made thereunder].

Provided that no input tax adjustment shall be allowed against the purchase invoice or utility bill, which is not in the name of the service provider and/or does not contain his registration number. However in case the utility bill is not in the name of service provider, input tax against the same may be allowed only if the bill contains its registration number and shows the same business address as has been declared for sales tax purposes:

Provided further that the input tax credit shall be admissible only for the amount of tax that has been paid on the purchases or utilities consumed during the tax period for which return is being submitted.

(2) A service provider who is providing or rendering taxable as well as non-taxable <sup>4</sup>[or exempt] services, can claim

---

**1** The alphabet, figures and dashes inserted by Notification No. SRB-3-4/13/2011, dated 24th November, 2011, reported as PTCL 2013 St. 562(ii).

**2** Substituted for the words and figures “B-02382” by Notification No. SRB-3-4/11/2012, dated 27th June, 2012, w.e.f. 1st July, 2012, reported as PTCL 2013 St. 604(ii).

**3** Substituted for the words “Rules made there under” by Notification No. SRB-3-4/5/2015, dated 1st July, 2015, w.e.f. 1st July, 2015, reported as PTCL 2015 St. 311.

**4** The words inserted by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.

only such proportion of input tax as is attributable to the taxable services.

**29. Record keeping and invoicing.**—(1) A service provider, providing or rendering taxable services shall issue serially numbered sales tax invoices to its customers or clients or members, for the services provided or rendered, containing all the particulars as prescribed under section 26(1) of the Act <sup>1</sup>[including the following:--

- (i) Name, address and SNTN (Sindh Sales Tax Registration Number) of the service provider;
- (ii) Name, address and NTN or SNTN or CNIC number of the service recipient;
- (iii) Serial number and date of issue of the tax invoice;
- (iv) Description, <sup>2</sup>[CPC Code] and other details of the service provided;
- (v) Value exclusive of Sindh sales tax;
- (vi) Rate of Sindh sales tax;
- (vii) Amount of Sindh sales tax; and
- (viii) Value inclusive of Sindh sales tax]

Provided that the customers or clients or members who have been extended credit facility by a service provider, may for the taxable services provided or rendered during the month, be issued serially numbered sales tax invoices at the end of each month.

(2) A service provider, providing or rendering taxable services shall maintain the records prescribed under section 26 of the Act. A service provider using computerized accounting system

---

**1** Inserted by Notification No. SRB-3-4/13/2011, dated 24th November, 2011, reported as PTCL 2013 St. 562(ii).

**2** Substituted for the words “tariff heading” by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.

may issue computer generated sales tax invoice containing all the prescribed entries.

<sup>1</sup>[(2A) A service provider, providing or rendering taxable services, shall also maintain the following records in addition to those prescribed under section 26 of the Act:--

- (i) records of the invoices issued in terms of sub-rule (1);
- (ii) records of daily POS (Point of Sale) closing report of all the cash registers of a service provider and its branches and outlets in Sindh;
- (iii) records of goods and services purchased or received, showing the description, quantity and value of the goods and services, the name, address and registration number of the supplier or seller or service provider and the amount of the tax involved;
- (iv) records (GDs and import invoices) of goods imported, showing the description, quantity and value of goods and the amount of tax involved;
- (v) records of the documents (including Debit and Credit Notes), returns and statements prescribed under the Act or rules made thereunder;
- (vi) bank statements and the banking instruments in relation to payments made and payments received;
- (vii) utility bills for gas, electricity, water and telephones and other telecommunications services;
- (viii) lease deeds, lease agreements, tenancy agreements and rental agreements;
- (ix) franchise agreements including technical fee agreements or royalty agreements or distribution agreements or agency agreements;

---

**1** Sub-rule (2A) inserted by Notification No. SRB-3-4/1/2013, dated 31st January, 2013, reported as PTCL 2013 St. 615(ii).

- (x) invoice/bills issued or received in respect of franchise services <sup>1</sup>[, technical assistance services, distribution services or agency services] and the instruments of payments made or received in relation thereto;
- (xi) contracts/agreements made about the provision or receipts of goods and services;
- (xii) details (e.g. name, NTN, CNIC, address, phone number, fax number, e-mail ID, etc.) of the service provider, approved/authorized by any person for providing or rendering (whether to the said person or to any other person or service recipient) catering services <sup>2</sup>[, pandal & shamiana services, decoration services, illumination and lighting services, air-conditioning services, fumigation services, event management services, event photography/videography services, valet services, security services], advertisement services, stevedoring services, ship management services, customs agents services, contractual services and contractor services in jurisdictional area, building, premises or precincts of such person;
- (xiii) inventory record of the input goods or input services;
- (xiv) financial statements and annual accounts;
- (xv) records justifying apportionment of input tax made in terms of sub-rule (3) of rule 22; <sup>3</sup>[\* \* \*]
- <sup>4</sup>[(xva) documents and records showing compliance of the

---

**1** The commas and words inserted by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.

**2** The comma and words inserted by Notification No. SRB-3-4/9/2013, dated 1st July, 2013, reported as PTCL 2013 St. 718.

**3** The word "and" omitted by Notification No. SRB-3-4/17/2020, dated 29th June, 2020, w.e.f. 1st July, 2020, reported as PTCL 2020 St. 732(ii).

**4** Clause (xva) added by Notification No. SRB-3-4/17/2020, dated 29th June, 2020, w.e.f. 1st July, 2020, reported as PTCL 2020 St. 732(ii).

provisions of clause (i) of rule 22A; and]

- (xvi) audit observations/audit reports received, if any, from any tax jurisdiction in Pakistan or from the Revenue Receipt Audit or Commercial Audit departments of the Auditor General of Pakistan.]

(3) Audit of the records of service providers for verification of correct payment of sales tax on monthly basis shall be conducted once in year or more than once with the approval of the Board.

## PART-I

**30. Procedure for collection of Sales tax on <sup>1</sup>[financial and related services of CPC Code 711].--**(1) The provisions of these rules shall apply for collection of Sales tax on <sup>2</sup>[financial and related services of CPC Code 711 (relatable to tariff heading 98.13 and the sub-headings thereof in the Second Schedule to the Act as was in force on the 30th June, 2025)].

(2) Every banking company <sup>3</sup>[, cooperative financing society, modaraba, musharika, leasing company, foreign exchange dealer, non-banking financial institution, companies providing management services including fund and asset management services and other person dealing in any such services, hereinafter

---

**1** Substituted for the words “services provided by “banking companies, financial institutions <sup>a</sup>[cooperative financing societies, modarabas, musharikas, leasing companies, foreign exchange dealers, non-banking financial institutions, companies providing management services including fund and asset management services and other persons dealing in any such services]” by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.

**a** Substituted for the words “and non-banking finance companies” by Notification No. SRB-3-4/13/2011, dated 24th November, 2011, reported as PTCL 2013 St. 562(ii).

**2** Substituted “services by persons providing or rendering <sup>a</sup>[the services specified under tariff heading 98.13 (including the sub-headings thereof) of] the Second schedule to the Act” by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.

**a** Substituted for the words “financial services as notified under” by Notification No. SRB-3-4/5/2015, dated 1st July, 2015, w.e.f. 1st July, 2015, reported as PTCL 2015 St. 311.

**3** Substituted for the words “and non-banking financial company” by Notification No. SRB-3-4/13/2011, dated 24th November, 2011, reported as PTCL 2013 St. 562(ii).

referred to in this rule as ‘company or institution’,] shall pay the sales tax leviable on all services rendered or provided to any person <sup>1</sup>[\* \* \*].

(3) The central offices of the <sup>2</sup>[company or institution] located in the Province of Sindh shall apply to the Sindh Revenue Board for sales tax registration in the prescribed form.

(4) The tax under these rules shall be paid by the <sup>3</sup>[company or institution] on the gross amount charged for service provided to the customers excluding mark-up or interest.

(5) The tax due for each month shall be paid by the Central Office of the company or institution <sup>4</sup>[by the 15th day of the following month <sup>5</sup>[. The prescribed tax return shall also be filed within 3 days from the due date for payment of tax] under the law].

(6) In case Sales tax is not deposited by the company or institution by the due date, it shall, in addition to the payment of Sales tax and default surcharge, be also liable to penalty under the

---

**1** The words "except <sup>a</sup>[\* \* \*] Umra and Hajj service <sup>b</sup>[and the services of cheque book issuance and] <sup>c</sup>[\* \* \*] Musharika and Modarba Financing" omitted by Notification No. SRB/3-4/19/2019, dated 27th June, 2019, w.e.f. 1st July, 2019, reported as PTCL 2019 St. 735.

**a** The words and comma "the services of utility collection," omitted by Notification No. SRB-3-4/5/2015, dated 1st July, 2015, w.e.f. 1st July, 2015, reported as PTCL 2015 St. 311.

**b** Substituted for the commas and the words " , cheque book," by Notification No. SRB-3-4/5/2015, dated 1st July, 2015, w.e.f. 1st July, 2015, reported as PTCL 2015 St. 311.

**c** The words "issuance cheque return" omitted by Notification No. SRB-3-4/4/2012, dated 14th April, 2012, reported as PTCL 2013 St. 589.

**2** Substituted for the words and comma "Banking companies, financial institutions and non-banking financial companies" by Notification No. SRB-3-4/13/2011, dated 24th November, 2011, reported as PTCL 2013 St. 562(ii).

**3** Substituted for the words "banking company or financial institution or non-banking finance company" by Notification No. SRB-3-4/13/2011, dated 24th November, 2011, reported as PTCL 2013 St. 562(ii).

**4** Substituted for the words "alongwith the return as provided" by Notification No. SRB-3-4/13/2011, dated 24th November, 2011, reported as PTCL 2013 St. 562(ii).

**5** Substituted for the words and comma "followed by the prescribed tax return by the 18th day of that month, as prescribed under the law" by Notification No. SRB-3-4/13/2014, dated 1st July, 2014, w.e.f. 1st July, 2014.

Act or these rules.

(7) The <sup>1</sup>[company or institution] shall not be required to issue invoices in respect of the services provided or rendered. A reconciliation statement in the format set out in Annex to <sup>2</sup>[this rule] <sup>3</sup>[shall also be filed, <sup>4</sup>[online,] in addition to the prescribed tax return,] by <sup>5</sup>[company or institution] registered under the Act by the <sup>6</sup>[24]th of the month following the end of every quarter.

<sup>7</sup>[(8) \* \* \*

(9) \* \* \*]

(10) Each outlet of the company <sup>8</sup>[or institution] located in Sindh shall maintain records of the services provided or rendered under these rules and the collection of tax thereon in such manner as will enable the distinct ascertainment of collection of

---

**1** Substituted for the words “banking companies and non-banking financial companies” by Notification No. SRB-3-4/13/2011, dated 24th November, 2011, reported as PTCL 2013 St. 562(ii).

**2** Substituted for the words “these rules” Notification No. SRB-3-4/11/2011, dated 19th October, 2011, reported as PTCL 2013 St. 559.

**3** Substituted for the words “shall be filed” by Notification No. SRB-3-4/13/2011, dated 24th November, 2011, reported as PTCL 2013 St. 562(ii).

**4** The word and comma inserted by Notification No. SRB-3-4/17/2020, dated 29th June, 2020, *w.e.f.* 1st July, 2020, reported as PTCL 2020 St. 732(ii).

**5** Substituted for the words “banking companies and non-banking financial companies” by Notification No. SRB-3-4/13/2011, dated 24th November, 2011, reported as PTCL 2013 St. 562(ii).

**6** Substituted for the figures “15” by Notification No. SRB-3-4/13/2011, dated 24th November, 2011, reported as PTCL 2013 St. 562(ii).

**7** Sub-rules (8) & (9) omitted by Notification No. SRB-3-4/13/2011, dated 24th November, 2011, reported as PTCL 2013 St. 562(ii). At the time of omission sub-rules (8) & (9) were as under:--

“(8) The Sales tax under these rules shall be paid by the banking company or financial institution or non-banking finance company on the gross amount charged for service provided to the consumers excluding markup or interest.

“(9) The tax due for each month shall be paid by the central office of the company or institution in the Province of Sindh at the time of filing of return by the 15th day of the following month in the manner as provided in Chapter III of these rules.”

**8** The words inserted by Notification No. SRB-3-4/13/2011, dated 24th November, 2011, reported as PTCL 2013 St. 562(ii).

sales tax on each of the services mentioned in the scope of these rules.

(11) The Central Office in the Province of Sindh shall submit a copy of annual audit report to the <sup>1</sup>[SRB] within 15 days of its publication and any short collection of tax found out as a result of such audit report shall be paid by the registered person within 15 days of the notice received for such collection.

-----

<sup>2</sup>[ANNEX

- 1** Substituted for the words “commissioner of sales tax” by Notification No. SRB-3-4/4/2011, dated 7th September, 2011, reported as PTCL 2013 St. 548.
- 2** Annex substituted by Notification No. SRB-3-4/17/2020, dated 29th June, 2020, w.e.f. 1st July, 2020, reported as PTCL 2020 St. 732(ii). At the time of substitution Annex was as under:--

<sup>a</sup>[ANNEX

See Rule 30 (7)

**QUARTERLY RECONCILIATION OF SALES TAXABLE SERVICES  
PROVIDED OR RENDERED IN SINDH BY THE BANKING &  
NON-BANKING FINANCIAL COMPANIES**

Name of the Bank/Non-Banking Financial Company \_\_\_\_\_

Sindh Sales Tax Registration No./SNTN \_\_\_\_\_. Quarter ended \_\_\_\_\_

| S.<br>No. | Particulars of Services.                                                                 | Value of Services as per Return<br>(in Rs.) |            |            |       |
|-----------|------------------------------------------------------------------------------------------|---------------------------------------------|------------|------------|-------|
|           |                                                                                          | Month<br>1                                  | Month<br>2 | Month<br>3 | Total |
| 1.        | L/C commission                                                                           |                                             |            |            |       |
| 2.        | Guarantee commission                                                                     |                                             |            |            |       |
| 3.        | Brokerage commission                                                                     |                                             |            |            |       |
| 4.        | Issuance of letters of credit                                                            |                                             |            |            |       |
| 5.        | Issuance of <sup>b</sup> [cheque books,] pay orders, cashiers' cheques and demand drafts |                                             |            |            |       |
| 6.        | Bills of exchange                                                                        |                                             |            |            |       |
| 7.        | Transfer of money, including telephonic transfer, mail transfer and electronic transfer  |                                             |            |            |       |
| 8.        | Providing bank guarantees                                                                |                                             |            |            |       |

|     |                                                                                |  |  |  |  |
|-----|--------------------------------------------------------------------------------|--|--|--|--|
| 9.  | Bill discounting commission                                                    |  |  |  |  |
| 10. | Safe deposit lockers' fee                                                      |  |  |  |  |
| 11. | Safe vaults                                                                    |  |  |  |  |
| 12. | Credit and debit card issuance, processing, operation charges relating thereto |  |  |  |  |
| 13. | Commission and brokerage on foreign exchange dealing                           |  |  |  |  |
| 14. | Services provided as a banker to an issue                                      |  |  |  |  |
| 15. | Advance & loans                                                                |  |  |  |  |
| 16. | Financial Leasing                                                              |  |  |  |  |
| 17. | Commodity or equipment leasing                                                 |  |  |  |  |
| 18. | Hire-purchase leasing                                                          |  |  |  |  |
| 19. | Other leasing                                                                  |  |  |  |  |
| 20. | Taxable insurance services.                                                    |  |  |  |  |
| 21. | Services in respect of exempt insurance, if any.                               |  |  |  |  |
| 22. | Services in respect of Hajj & Umrah                                            |  |  |  |  |
| 23. | Services in respect of Musharika and Modoraba financing                        |  |  |  |  |
| 24. | Services in respect of utility bills' collection                               |  |  |  |  |
| 25. | Advisory Services                                                              |  |  |  |  |
| 26. | Funds management services                                                      |  |  |  |  |
| 27. | Asset management services                                                      |  |  |  |  |
| 28. | Consultancy Services                                                           |  |  |  |  |
| 29. | Transfer of information data                                                   |  |  |  |  |
| 30. | Other services                                                                 |  |  |  |  |
|     | Total:                                                                         |  |  |  |  |

**RECONCILIATION**

| c[ |                                          |                              | Month 1 | Month 2 | Month 3 | Total |
|----|------------------------------------------|------------------------------|---------|---------|---------|-------|
| A  | Value of Services                        | Liabe to tax at d[13%]       |         |         |         |       |
|    |                                          | Exempt from tax/ Non-taxable |         |         |         |       |
|    |                                          | Total                        |         |         |         |       |
| B  | d[13%] ST on non-exempt taxable services |                              |         |         |         |       |

**QUARTERLY RECONCILIATION OF SALES TAXABLE  
SERVICES PROVIDED OR RENDERED BY THE BANKING &  
NON-BANKING FINANCIAL COMPANIES**

Name of the Bank/Non-Banking Financial Company \_\_\_\_\_

Sindh Sales Tax Registration No./ SNTN. \_\_\_\_\_ Quarter ended \_\_\_\_\_

|   |                                                                           |  |  |  |  |
|---|---------------------------------------------------------------------------|--|--|--|--|
| C | Input tax for the month                                                   |  |  |  |  |
| D | Net Sales Tax (B-C)                                                       |  |  |  |  |
| E | Sales Tax withheld by the buyer/recipient of service as withholding agent |  |  |  |  |
| F | Sales Tax withheld by the return filer as withholding agent               |  |  |  |  |
| G | Sales Tax Payable {(D-E) + F}                                             |  |  |  |  |
| H | ST Amount Paid                                                            |  |  |  |  |
| I | CPR No. & date                                                            |  |  |  |  |

Amount of Services as per published accounts: \_\_\_\_\_

Difference if any: \_\_\_\_\_].

- a** Annex added Notification No. SRB-3-4/11/2011, dated 19th October, 2011, reported as PTCL 2013 St. 559.
- b** The words and comma inserted by Notification No. SRB/3-4/19/2019, dated 27th June, 2019, w.e.f. 1st July, 2019, reported as PTCL 2019 St. 735.
- c** Table substituted by Notification No. SRB-3-4/2/2012, dated 1st February, 2012, reported as PTCL 2013 St. 576. At the time of substitution Table was as under:--

|         | Value of services       |                    |       | S.T payable<br>@ 16% on<br>non-exempt<br>services | Input tax<br>adjustment<br>claimed | Net S.T<br>amount<br>paid |
|---------|-------------------------|--------------------|-------|---------------------------------------------------|------------------------------------|---------------------------|
|         | Liable to<br>tax at 16% | Exempt<br>from tax | Total |                                                   |                                    |                           |
| Month 1 |                         |                    |       |                                                   |                                    |                           |
| Month 2 |                         |                    |       |                                                   |                                    |                           |
| Month 3 |                         |                    |       |                                                   |                                    |                           |
| Total:  |                         |                    |       |                                                   |                                    |                           |

- d** Substituted for the figures “<sup>da</sup>[14%]” by Notification No. SRB-3-4/12/2016, dated 28th June, 2016, w.e.f. 1st July, 2016, reported as PTCL 2017 St. 104.
- da** Substituted for the figures “<sup>da1</sup>[15%]” by Notification No. SRB-3-4/5/2015, dated 1st July, 2015, w.e.f. 1st July, 2015, reported as PTCL 2015 St. 311.
- da1** Substituted for the figures “16%” by Notification No. SRB-3-4/13/2014, dated 1st July, 2014, w.e.f. 1st July, 2014.

| S.<br>No. | Particulars of Services or<br>Service-related fee,<br>commission, brokerage or<br>charges | Value of Services as per<br>Return<br>(in rupees) |            |            |       |
|-----------|-------------------------------------------------------------------------------------------|---------------------------------------------------|------------|------------|-------|
|           |                                                                                           | Month<br>1                                        | Month<br>2 | Month<br>3 | Total |
| 1         | Branch banking customer fee and commission                                                |                                                   |            |            |       |
| 2         | Consumer finance related fee and commission                                               |                                                   |            |            |       |
| 3         | Card related fee and commission (debit and credit cards)                                  |                                                   |            |            |       |
| 4         | Credit related fee and commission                                                         |                                                   |            |            |       |
| 5         | Investment banking fee and commission                                                     |                                                   |            |            |       |
| 6         | Commission and fee on foreign trade                                                       |                                                   |            |            |       |
| 7         | Bill discounting commission and fee                                                       |                                                   |            |            |       |
| 8         | Commission and brokerage on foreign exchange dealing                                      |                                                   |            |            |       |
| 9         | Commission and fee on guarantees, including bank guarantees                               |                                                   |            |            |       |
| 10        | Commission & fee on cash management                                                       |                                                   |            |            |       |
| 11        | Commission and fee on remittances, including home remittances                             |                                                   |            |            |       |

|    |                                                                                                      |  |  |  |  |
|----|------------------------------------------------------------------------------------------------------|--|--|--|--|
| 12 | Commission and fee on bancassurance                                                                  |  |  |  |  |
| 13 | Commission on Commodity Operations                                                                   |  |  |  |  |
| 14 | Commission on handling of Federal Government or Provincial Government or Local Government businesses |  |  |  |  |
| 15 | Fee or rent of safe deposit lockers and safe vaults                                                  |  |  |  |  |
| 16 | Services in respect of Hajj & Umrah                                                                  |  |  |  |  |
| 17 | Services in respect of Musharika and Modarba                                                         |  |  |  |  |
| 18 | Services in respect of utility bills' collection                                                     |  |  |  |  |
| 19 | Services provided as a banker to an issue                                                            |  |  |  |  |
| 20 | Services provided as a consultant to an issue                                                        |  |  |  |  |
| 21 | Financial leasing                                                                                    |  |  |  |  |
| 22 | Commodity or equipment leasing                                                                       |  |  |  |  |
| 23 | Other leasing                                                                                        |  |  |  |  |
| 24 | Services in respect of Ijarah                                                                        |  |  |  |  |
| 25 | Funds management services                                                                            |  |  |  |  |
| 26 | Asset management services                                                                            |  |  |  |  |
| 27 | Advisory services                                                                                    |  |  |  |  |
| 28 | Consultancy services                                                                                 |  |  |  |  |

|       |                |  |  |  |  |
|-------|----------------|--|--|--|--|
| 29    | Other services |  |  |  |  |
| Total |                |  |  |  |  |

**RECONCILIATION**

|          |                                                                                                                     |                    | Month<br>1 | Month<br>2 | Month<br>3 | TOTAL |
|----------|---------------------------------------------------------------------------------------------------------------------|--------------------|------------|------------|------------|-------|
| <b>A</b> | Value of Services                                                                                                   | Liable to tax      |            |            |            |       |
|          |                                                                                                                     | Exempt/Non-taxable |            |            |            |       |
|          |                                                                                                                     | Total              |            |            |            |       |
| <b>B</b> | Input tax                                                                                                           | Creditable         |            |            |            |       |
|          |                                                                                                                     | Non-creditable     |            |            |            |       |
|          |                                                                                                                     | Total              |            |            |            |       |
| <b>C</b> | Sales tax                                                                                                           | Gross              |            |            |            |       |
|          |                                                                                                                     | Input tax credit   |            |            |            |       |
|          |                                                                                                                     | Net                |            |            |            |       |
| <b>D</b> | Sales Tax withheld by the banking/non-banking financial company as a withholding agent                              |                    |            |            |            |       |
| <b>E</b> | Sales Tax of the banking/non-banking financial companies services withheld, if any, by others as withholding agents |                    |            |            |            |       |
| <b>F</b> | Sales Tax Payable [C Net + D-E]                                                                                     |                    |            |            |            |       |
| <b>G</b> | Sales Tax Amount Paid                                                                                               |                    |            |            |            |       |
| <b>H</b> | CPR No. & Date                                                                                                      |                    |            |            |            |       |

## PART-II

**31. Procedure of collection of sales tax for insurance <sup>1</sup>[or reinsurance] <sup>2</sup>[services of CPC Codes 713 and 714].--<sup>3</sup>(1) The provisions of this rule shall apply for collection of sales tax on insurance and reinsurance services of CPC Codes 713 and 714 except crop insurance and marine insurance for export.]**

(2) The sales tax shall be paid on the gross amount of premium charged on risk covered in the <sup>4</sup>[insurance or reinsurance policy <sup>5</sup>[, including the gross amount of reinsurance premium, fee or charges received by a reinsurance company from any person including an insurance company or from a ceding insurance company]] <sup>6</sup>[:]

<sup>7</sup>[Provided that the value of taxable services in relation to life insurance for individuals shall be an amount equal to 20% of

---

**1** The words added by Notification No. SRB-3-4/9/2013, dated 1st July, 2013, reported as PTCL 2013 St. 718.

**2** Substituted for the word “**companies**” by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.

**3** Sub-rule (1) substituted by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919. At the time of substitution sub-rule (1) was as under:--

“(1) All <sup>a</sup>[insurance or reinsurance companies] shall pay the Sales Tax on Service leviable on services provided or rendered by them in respect of all <sup>b</sup>[kinds of insurance and reinsurance, except] Crop insurance and marine insurance for export.”

**a** Substituted for the words “insurance companies” the words added by Notification No. SRB-3-4/9/2013, dated 1st July, 2013, reported as PTCL 2013 St. 718.

**b** Substituted for the words and commas “kind of insurance except life insurance, health insurance,” by Notification No. SRB-3-4/13/2014, dated 1st July, 2014, w.e.f. 1st July, 2014.

**4** Substituted for the words “insurance policy” by Notification No. SRB-3-4/9/2013, dated 1st July, 2013, reported as PTCL 2013 St. 718.

**5** The commas and words added by Notification No. SRB-3-4/13/2014, dated 1st July, 2014, w.e.f. 1st July, 2014.

**6** Substituted for the full-stop by Notification No. SRB-3-4/27/2026, dated 30th June, 2026, w.e.f. 1st July, 2026.

**7** Provisos added by Notification No. SRB-3-4/27/2026, dated 30th June, 2026, w.e.f. 1st July, 2026.

the gross amount of premium:

Provided further that, in respect of running/on-going policies of individual life insurance issued during the period from 1st July, 2019 to 30th June, 2026, the value of taxable services shall be an amount equal to 5% of the gross amount of premium subject to the condition that no input tax credit shall be admissible:

Provided also that the value of taxable services in relation to group life insurance shall be an amount equal to 15% of the gross amount of premium.]

(3) The Sales tax in respect of an <sup>1</sup>[insurance premium or the reinsurance premium, fee or charges, as the case may be,] shall be accounted for in the same month when the premium <sup>2</sup>[, fee or charges, as the case may be,] is received and shall be deposited by the <sup>3</sup>[insurance or reinsurance company] <sup>4</sup>[in the prescribed manner and by the prescribed due date].

(4) In case Sales tax is not paid by any <sup>5</sup>[insurance or reinsurance company] by the due date, the <sup>6</sup>[insurance or reinsurance company] shall, in addition to the payment of Sales Tax and default surcharge, be also liable to penalty under the Act or these rules.

---

**1** Substituted for the words “<sup>a</sup>[insurance or reinsurance policy]” by Notification No. SRB-3-4/13/2014, dated 1st July, 2014, w.e.f. 1st July, 2014.

**a** Substituted for the words “insurance policy” by Notification No. SRB-3-4/9/2013, dated 1st July, 2013, reported as PTCL 2013 St. 718.

**2** The commas and words added by Notification No. SRB-3-4/13/2014, dated 1st July, 2014, w.e.f. 1st July, 2014.

**3** Substituted for the word “insurance company” by Notification No. SRB-3-4/9/2013, dated 1st July, 2013, reported as PTCL 2013 St. 718.

**4** Substituted for the words “at the time of filing of return by the 15th day of the following month in the manner as provided in Chapter III of these rules” by Notification No. SRB/3-4/19/2019, dated 27th June, 2019, w.e.f. 1st July, 2019, reported as PTCL 2019 St. 735.

**5** Substituted for the word “insurance company” by Notification No. SRB-3-4/9/2013, dated 1st July, 2013, reported as PTCL 2013 St. 718.

**6** Substituted for the word “insurance company” by Notification No. SRB-3-4/9/2013, dated 1st July, 2013, reported as PTCL 2013 St. 718.

(5) An <sup>1</sup>[insurance or reinsurance company] shall not be liable to pay the Sales Tax in respect of contract or any part thereof if cancelled.

(6) The <sup>2</sup>[insurance or reinsurance companies] shall maintain such records and submit such returns as the Board may prescribe from time to time. <sup>3</sup>[However, the insurance and reinsurance companies shall invariably maintain the records prescribed in section 26 of the Act and rule 29 of these Rules.]

<sup>4</sup>[(7) \* \* \*]

<sup>5</sup>**[31A. Special procedure for collection and payment of sales tax on the <sup>6</sup>[insurance brokerage and agency services].--**  
<sup>7</sup>[(1) The provision of this rule shall apply in relation to the

---

**1** Substituted for the word “insurance company” by Notification No. SRB-3-4/9/2013, dated 1st July, 2013, reported as PTCL 2013 St. 718.

**2** Substituted for the words “insurance companies” he words added by Notification No. SRB-3-4/9/2013, dated 1st July, 2013, reported as PTCL 2013 St. 718.

**3** The words and comma added by Notification No. SRB-3-4/13/2014, dated 1st July, 2014, w.e.f. 1st July, 2014.

**4** Sub-rule (7) omitted by Notification No. SRB-3-4/13/2014, dated 1st July, 2014, w.e.f. 1st July, 2014. At the time of omission sub-rule (7) was as under:--

“(7) A Copy of annual audit report, duly audited by a chartered accountant, shall be submitted to the Commissioner within 15 days of its receipt by the <sup>a</sup>[insurance or reinsurance company] from its chartered accountant and any short payment of Sales Tax found out as a result of such audit shall be paid by the <sup>a</sup>[insurance or reinsurance company] within 15 days of the receipt of the audit report and proof of such payment shall be furnished to the Board.”

**a** Substituted for the word “insurance company” by Notification No. SRB-3-4/9/2013, dated 1st July, 2013, reported as PTCL 2013 St. 718.

**5** Rule 31A added by Notification No. SRB-3-4/22/2019, dated 1st July, 2019, reported as PTCL 2019 St. 740.

**6** Substituted for the words “**services provided or rendered by insurance agents**” by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.

**7** Sub-section (1) substituted by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919. At the time of substitution sub-section (1) was as under:--

“(1) The provisions of this rule shall apply in relation to the services provided or rendered by an “insurance agent”, including an insurance broker, as defined in clause (53A) of section 2 of the Act.”

insurance brokerage and agency services as classified under CPC Code 71610.]

(2) Every insurance agent or broker shall be registered under sections 24 or 24A or 24B of the Act, read with the provisions of the rules in Chapter-II of these rules:

Provided that the insurance agent or broker providing or rendering the services, entirely and exclusively, as an insurance agent or broker of an insurance company incorporated in Pakistan which is also duly registered under sections 24 or 24A or 24B of the Act, shall not be required to register subject to the condition that such an insurance company deducts and withholds the whole of the amount of Sindh sales tax payable on the services of such insurance agent or broker and deposits the said amount in Sindh Government's head of account "B-02384" in the prescribed manner.

(3) The value of the services provided or rendered by an insurance agent or broker shall be the gross amount of consideration, including the commission or fee or remuneration or any other sum, paid or payable to such an insurance agent or broker by the insurer appointing the insurance agent or broker:

Provided that the liability to pay the tax shall be on the person carrying on the business of insurance (i.e. the recipient of services of the insurance agent or broker):

Provided further that in case the insurance agent or broker receives consideration, including the commission or fee or remuneration, from a person or an insurer not resident in Pakistan, such a consideration shall be treated as the tax inclusive value and the amount of tax shall be worked out on the basis of the tax fraction formula given in clause (93A) of section 2 of the Act.

*Explanation:* The terminology "insurer", as used in this rule, shall have the same meaning as given in clause (xxxi) of section 2 of the Insurance Ordinance, 2000 (Ordinance No. XXXIX of 2000) and the terminology "registered insurer", as used in this rule, shall mean the insurer registered under sections 24, 24A or 24B of the Act read with the provisions of the rules in

Chapter-II of these rules.

(4) Every person or insurer, receiving or procuring the services of an insurance agent or broker, shall deposit the amount of tax, on the services of the insurance agent or broker, in the prescribed manner, by the 15th day of every month following the tax period to which it relates and shall also file the return (in Form SST-03) within 3 days from the due date for payment of tax:

Provided that the insurance agent or broker receiving consideration, including commission or fee or remuneration or any other sum, from a person or an insurer not resident in Pakistan shall himself deposit the amount of tax involved on the services provided or rendered by him as an insurance agent or broker of the person or insurer not resident in Pakistan, in the prescribed manner, by the 15th day of the month following the tax period in which he receives the amount of consideration in his business bank account through banking channel and shall also file his return in the prescribed manner, within 3 days from the due date for payment of tax.

(5) The insurance agent or broker providing or rendering services to a registered insurer, duly incorporated in Pakistan, shall not be required to issue invoices as prescribed in sub-rule (1) of rule 29 of these rules. However, the registered insurer, while submitting his tax return (in Form SST-03), shall indicate the amount of tax deducted or withheld by him in relation to the services provided or rendered by such insurance agents or brokers in Row No. 14A of the tax return and also under the column "ST Withheld as WH Agent" in Annex-A of that return. In such a case, the registered insurer may, in Annex-A of the return, group all such insurance agents or brokers in one line with a dummy NTN as 9999998-1.

(6) Besides the record prescribed under section 26 of the Act, read with sub-rules (2) and (2A) of rule 29 of these rules, the registered insurer incorporated in Pakistan shall also keep the record of the CNICs and NTNs of the insurance agents or insurance brokers providing or rendering the services of insurance agents or brokers to such an insurer.]

## PART-III

**32. Procedure for payment of Sales Tax by Shipping agents.**—(1) Every shipping agent, hereinafter referred to as the <sup>1</sup>[agent], shall charge, collect and pay the Sales Tax in respect of each ship handled by him which calls at any port <sup>2</sup>[in Sindh] after calling on a foreign port <sup>3</sup>[or for sailing for any foreign port].

<sup>4</sup>[(2). The Bills of Lading and the House Bills of Lading issued by a shipping agent shall be charged to tax at a specific rate of Rs. 1,000/- per Bill of Lading or House Bill of Lading. Other services provided or rendered by a shipping agent shall be charged to tax at 15% of the value of taxable services which, in the case of shipping agency services, shall be the commission charged by an agent to the net ocean freight amount of cost and freight import or export cargo for such services provided or rendered by him.]

(3) For the purposes of levy of Sales Tax, the value of taxable services shall not include reimbursable expenses (except

---

**1** Substituted for the word “gent” by Notification No. SRB-3-4/4/2011, dated 7th September, 2011, reported as PTCL 2013 St. 548.

**2** Substituted for the words “of Pakistan” by Notification No. SRB-3-4/12/2016, dated 28th June, 2016, *w.e.f.* 1st July, 2016, reported as PTCL 2017 St. 104.

**3** The words added by Notification No. SRB-3-4/12/2016, dated 28th June, 2016, *w.e.f.* 1st July, 2016, reported as PTCL 2017 St. 104.

**4** Sub-rule (2) substituted by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919. At the time of substitution sub-rule (2) was as under:--

“(2) Every agent shall pay Sales Tax at the rate of <sup>a</sup>[15%] of the value of taxable services which shall be the commission charged by an agent on the net ocean freight amount of cost and freight import or export cargo for such services provided or rendered by him.”

**a** Substituted for the figures “<sup>a1</sup>[13%]” by Notification No. SRB-3-4/27/2024, dated 29th June, 2024, *w.e.f.* 1st July, 2024, reported as PTCL 2024 St. 741.

**a1** Substituted for the figures and words “<sup>a1a</sup>[14 per cent]” by Notification No. SRB-3-4/12/2016, dated 28th June, 2016, *w.e.f.* 1st July, 2016, reported as PTCL 2017 St. 104.

**a1a** Substituted for the figures “<sup>a1a1</sup>[15]” by Notification No. SRB-3-4/5/2015, dated 1st July, 2015, *w.e.f.* 1st July, 2015, reported as PTCL 2015 St. 311.

**a1a1** Substituted for the word “sixteen per cent” by Notification No. SRB-3-4/17/2014, dated 16th October, 2014, reported as PTCL 2014 St. 1055.

any fee or share in charges realised) incurred by an agent, such as freight, <sup>1</sup>[pilotage] and berth-hiring charges, port dues, cargo expenses, brokerage paid on export cargo and ship handling expenses paid to the stevedores including all ancillary charges.

<sup>2</sup>[(4) The amount of sales tax involved shall be deposited in the prescribed manner by the 15th day of the following month and the prescribed tax return shall be filed within three days from the due date prescribed for payment of tax.]

(5) The Assistant Collector of the concerned Customs <sup>3</sup>[Station] shall not grant final port clearance to a ship unless the agent furnishes proof of filing of return and proof of payment of tax (if shown payable in the return).

(6) The agent shall furnish to the Board a monthly statement <sup>4</sup>[, in addition to the prescribed return,] in respect of ships handled by him by the <sup>5</sup>[24th] day of the following month, in the <sup>6</sup>[following format:]

---

**1** Substituted for the word "pilot age" by Notification No. SRB-3-4/17/2020, dated 29th June, 2020, *w.e.f.* 1st July, 2020, reported as PTCL 2020 St. 732(ii).

**2** Sub-rule (4) substituted by Notification No. SRB-3-4/2/2012, dated 1st February, 2012, reported as PTCL 2013 St. 576. At the time of substitution sub-rule (4) was as under:--

"(4) The tax due for each month shall be paid at the time of filing of return by the 15th day of the following month in the manner as provided in Chapter III of these rules."

**3** The word inserted by Notification No. SRB-3-4/9/2013, dated 1st July, 2013, reported as PTCL 2013 St. 718.

**4** The commas and words added by Notification No. SRB-3-4/3/2012, dated 2nd April, 2012, reported as PTCL 2013 St. 580.

**5** Substituted for the figure "15th" by Notification No. SRB-3-4/3/2012, dated 2nd April, 2012, reported as PTCL 2013 St. 580. Earlier for the figure, "15th" the figure "25th" was substituted by Notification No. SRB-3-4/2/2012, dated 1st February, 2012, reported as PTCL 2013 St. 576.

**6** Substituted for the words and full stop "prescribed manner." by Notification No. SRB-3-4/3/2012, dated 2nd April, 2012, reported as PTCL 2013 St. 580.

<sup>1</sup>**GOVERNMENT OF SINDH**  
**SINDH REVENUE BOARD**

**MONTHLY STATEMENT FOR SERVICES RENDERED BY SHIPPING AGENTS**

- (i) Name of shipping Agent .....
- (ii) Sindh Sales Tax Registration No./SNTN.....
- (iii) Customs Shipping Agent License No.....
- (iv) Month (Tax period) to which the Statement relates.....
- (v) CPR Number(s) ..... Amount(s) .....

| S.<br>No. | Vessel's<br>Name | IGM/<br>EGM/<br>VIR No.<br>& date | Port of<br>Arrival/<br>Departure | Value of<br>Services<br>(Including<br>commission,<br>fee, etc.) | Amount/Expenses paid/<br>payable to Stevedores |        | Amount of<br>other<br>reimbursable<br>expenses/<br>charges<br>admissible<br>for deduction | Taxable<br>Value<br>{5-(6+7)} | Amount of<br>SST<br>payable on<br>the amount<br>in Column<br>(8) | No. of<br>BLs &<br>HBLs<br>issued | Amount<br>of SST<br>payable in<br>relation to<br>Column<br>(10) | Total<br>SST<br>payable<br>(9+11) |
|-----------|------------------|-----------------------------------|----------------------------------|-----------------------------------------------------------------|------------------------------------------------|--------|-------------------------------------------------------------------------------------------|-------------------------------|------------------------------------------------------------------|-----------------------------------|-----------------------------------------------------------------|-----------------------------------|
|           |                  |                                   |                                  |                                                                 | Name &<br>SNTN of<br>Stevedore                 | Amount |                                                                                           |                               |                                                                  |                                   |                                                                 |                                   |
|           |                  |                                   |                                  |                                                                 | (6A)                                           | (6B)   |                                                                                           |                               |                                                                  |                                   |                                                                 |                                   |
| 1         | 2                | 3                                 | 4                                | 5                                                               | 6                                              |        | 7                                                                                         | 8                             | 9                                                                | 10                                | 11                                                              | 12                                |

Signature \_\_\_\_\_

Name \_\_\_\_\_

Designation \_\_\_\_\_

Official Seal \_\_\_\_\_]

## PART-IV

**<sup>1</sup>[33. Procedure for collection of sales tax on advertising**

**1** Rule 33 substituted by Notification No. SRB-3-4/9/2013, dated 1st July, 2013, reported as PTCL 2013 St. 718. At the time of substitution Rule 33 was as under:--

**“[33. Procedure for advertising agents and persons providing services on advertisement on C.C. TV, Cable TV, Billboards, etc--**(1) Every person providing or rendering the advertisement services of advertisement on C.C. TV, Cable TV, billboards, hoardings, poles, web/internet *etc.* as described in the Second Schedule to the Act, shall be liable to be registered under the Act and shall pay sales tax in the manner specified hereinafter:

Provided that advertising agents and persons providing the services of advertisement on aforesaid media, shall be deemed to be an “advertising enterprise” for the purpose of this rule.

(2) The advertising enterprise shall maintain account of all services provided or rendered by it and shall issue a bill of charges for each transaction from a duly bound book of serially numbered bills of charges or electronically generated invoices which shall include the particulars as prescribed in sub-rule (1) of rule 29 of these Rules.

(3) A copy of the bill, referred to in sub-rule (2), shall be given to the person to whom such services have been provided or rendered and one copy thereof shall be retained by the person, providing or rendering the services, in the said bound book of bills of charges. The record of the electronically generated invoices shall be saved and retained electronically.

(4) Not more than one book of bill of charges or electronic data and evidence shall be used at one time; provided that where such advertising enterprise has one or more branches of the establishment, separate books of bill of charges may be used for each such branch.

(5) The advertising enterprise shall pay the tax by the 15th day of the month following the tax period to which it relates and the prescribed tax return shall be submitted by the 18th of that following month.

(6) The advertising enterprise shall not be required to charge sales tax on commission earned in relation to their services as an intermediary between another advertising enterprise and advertiser provided that the sales tax has already been charged and paid on such commission by such other advertising enterprise. Where an advertising enterprise provides or renders any non-taxable or exempt services, he shall show such services in the relevant columns of the prescribed tax return and its Annex-A although such non- taxable or exempt services shall not be leviable to tax in accordance with the Act. The claim of input tax credit shall, however be apportioned in terms of sub-rule (3) of rule 22 and shown in the return accordingly. The records of services provided as advertising company and advertising agents shall be separately maintained by such advertising enterprise.]”

**a** Section 33 substituted by Notification No. SRB-3-4/2/2012, dated 1st February, 2012, reported as PTCL 2013 St. 576. At the time of substitution Section 33 was as under:--

**“33. Procedure for advertising agents or advertising companies.--**(1) Every person providing or rendering services as an advertising agent or advertising company shall pay sales tax in the manner specified hereinafter provided that no sales tax shall be payable on the salary and allowances ancillary to the salary of such person.

(2) The advertising agent shall maintain account of all services provided or rendered by him and shall issue a bill of charges for each transaction from a duly bound book of serially numbered bills of charges or electronically generated invoices which shall include the particulars of the person providing or rendering service, description of the service provided or rendered and the amount charged.

(3) A copy of the bill referred to in sub-rule (2) shall be given to the person to whom such services have been provided or rendered and one copy thereof shall be retained by the person providing or rendering services in the said bound book of bills of charges.

(4) Not more than one book of bill of charges or electronic data and evidence shall be used at one time provided that where such person has one or more branches of the establishment; separate book of bill of charges may be used for each such branch.

(5) The advertising agent shall also maintain their accounts in register on a weekly basis ending every Thursday in the following Form namely:--

Name and location of the agent .....

| Bill of charges<br>No. and date | Name of the<br>media company | Amount of charges/bills<br>to be billed | Amount of Sales<br>Tax |
|---------------------------------|------------------------------|-----------------------------------------|------------------------|
|---------------------------------|------------------------------|-----------------------------------------|------------------------|

(6) The person providing or rendering service shall pay <sup>a1</sup>[tax] on quarterly basis by the 15th day of November, February, May and August on the basis of the amount of commission charged or billed during the last quarter.

(7) The person liable to pay Sales Tax shall, alongwith the evidence of payment of <sup>a1</sup>[tax], submit to the <sup>a2</sup>[SRB] quarterly statement, before the last day of the month of November, February, May and August, in the following form:--

Quarterly statement for services rendered by M/s. ....For the

(Name and complete address)

Quarter ending .....20.....

.....

1. Amount of commission billed during the quarter.
2. <sup>a3</sup>[Sales Tax on Services] paid by the agent:--
  - (i) Treasury's name.
  - (ii) Treasury Challan number and date.
  - (iii) Amount
3. <sup>a4</sup>[Sales Tax on Services] paid by others as withholding <sup>a1</sup>[tax]
  - (i) Name of the person paying the withholding <sup>a1</sup>[tax].
  - (ii) Treasury's name.
  - (iii) Treasury Challan number and date.
  - (iv) Amount

**a1.** Substituted for the word "duty" by Notification No. SRB-3-4/4/2011, dated 7th September, 2011, reported as PTCL 2013 St. 548.

**a2** Substituted for the word "Commissioner" by Notification No. SRB-3-4/4/2011, dated 7th September, 2011, reported as PTCL 2013 St. 548.

**agents.--**(1) Every person providing or rendering the services of an advertising agent shall pay sales tax in the manner prescribed in this rule. The procedure in this rule shall also apply to the advertising agents providing or rendering the services of advertisements on buildings <sup>1</sup>[, walls], hoarding sites, billboards, sign boards, digital boards, poles, banners, vehicles, *etc.*

(2) Every advertising agent shall register under section 24 of the Act read with the provisions of Chapter-II of these rules.

(3) The value for the purposes of levy of tax on the services by the advertising agents shall be:--

- (a) where the services are provided or rendered on commission basis, the amount of commission charged by the advertising agent. Where any extra commission is received by the advertising agent from the media (including the print media) it shall also be included in the value of services liable to tax to be paid by the advertising agent; and
- (b) where the services are provided or rendered on any basis other than on commission basis, the gross amount of value for such services.

(4) Every such advertising agent shall issue an invoice or a bill of charges for each transaction from a duly bound book of serially-numbered invoices or bill of charges or electronically-generated invoices or bill of charges which shall contain the particulars as specified in sub-rule (1) of rule 29 of these rules. A copy of such invoice or the bill shall be given to the person to whom such services are provided or rendered and one copy thereof shall be retained by the advertising agent in the bound book of invoices or bill of charges. Not more than one book of invoices or

---

**a3** Substituted for the words "Excise Duty" by Notification No. SRB-3-4/4/2011, dated 7th September, 2011, reported as PTCL 2013 St. 548.

**a4** Substituted for the words "Excise Duty" by Notification No. SRB-3-4/4/2011, dated 7th September, 2011, reported as PTCL 2013 St. 548.

**1** The comma and word inserted by Notification No. SRB-3-4/12/2017, dated 5th June, 2017, *w.e.f.* 1st day of July, 2017.

bill of charges or electronic data and evidence shall be used at one time provided that where the advertising agent has one or more branches, separate books of invoices or bill of charges may be used for each such branch also indicating the location or address of such branch.

(5) Every such advertising agent shall maintain account of all services provided or rendered by him and shall also maintain the record prescribed in section 26 of the Act and sub-rule (2A) of rule 29 of these rules.

(6) The tax involved on the services provided or rendered by an advertising agent during a tax period shall be deposited by such advertising agent in the manner prescribed in Chapter-III of these rules by the 15th day of the <sup>1</sup>[second month] following the tax period to which it relates. The advertising agent shall file his tax return in the manner prescribed in Chapter-III of these rules within 3 days from the due date prescribed for payment of tax.

(7) Every such advertising agent shall, *inter-alia*, ensure that he also complies with the provisions of the SRB Circular No. 6 of 2012 dated the 9th April, 2012, in relation to the amounts of tax covered by the Sindh Sales Tax Special Procedure (Withholding) Rules, 2011. <sup>2</sup>[Every advertising agent, issuing a release order or booking an advertisement space, in relation to an advertisement service, to any service provider resident in Sindh, shall, *inter-alia*, also ensure that the amount of tax involved on the advertisement services (for which he issued the release order or booked the advertisement space) as was withheld by his client service recipient (advertiser) under the Sindh Sales Tax Special Procedure (Withholding) Rules, 2014, is <sup>3</sup>[duly e-deposited in

---

**1** Substituted for the word “month” by Notification No. SRB-3-4/13/2014, dated 1st July, 2014, w.e.f. 1st July, 2014.

**2** The words added by Notification No. SRB-3-4/5/2015, dated 1st July, 2015, w.e.f. 1st July, 2015, reported as PTCL 2015 St. 311.

**3** Substituted for the words “duly paid” by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.

Sindh Government's head of account **B-02384**] in the prescribed manner, by the service recipient (advertiser) or by the advertising agent himself.]]

## PART-V

<sup>1</sup>**[34. Advertisements on television, radio, cable TV** <sup>2</sup>**], CCTV, web, internet, billboard, sign board digital board, pole, banner, vehicle, etc.]** <sup>3</sup>**[\* \* \*].--**(1) In relation to advertisements, for the purposes of this rule, the expression “taxable services” <sup>4</sup>**[includes]**

<sup>1</sup> Rule 34 substituted by Notification No. SRB-3-4/9/2013, dated 1st July, 2013, reported as PTCL 2013 St. 718. At the time of substitution Rule 34 was as under:--

**“34. Advertisements on television and radio.--**(1) In relation to advertisements, the expression “taxable services” means the services in respect of advertisements:--

- (a) Broadcast or telecast by TV or radio stations based in Pakistan;
- (b) Booked in Pakistan for broadcasting or telecasting on TV or radio stations based abroad, whether or not possessing landing rights in Pakistan; and
- (c) Transmitted on closed circuit T.V. or cable T.V. networks.

(2) Value of taxable service for the purposes of levy of sales tax shall be the total consideration in money received or the gross amount charged by a service provider from his clients for broadcasting or telecasting of any advertisement on radio or television, including all Federal and Provincial levies but excluding the amount of sales tax.

(3) A registered person (client) whose advertisement is released on radio or television, and to whom the sales tax invoice is issued and routed through the advertising agency, can claim input tax adjustment for the amount of tax paid on account of release of advertisement on radio or television subject to the observance and fulfillment of following conditions, namely:--

- (a) Payments for all such advertisements are made by such registered person through banking channels in such manner that payment against a particular invoice is easily verified;
- (b) All invoices issued by the service provider are in accordance with the specimen invoice set out.”

<sup>2</sup> Substituted for the words **“and CCTV”** by Notification No. SRB-3-4/5/2015, dated 1st July, 2015, w.e.f. 1st July, 2015, reported as PTCL 2015 St. 311.

<sup>3</sup> The comma and words <sup>a</sup>**[, and advertisements in newspapers and periodicals]** omitted by Notification No. SRB-3-4/31/2019, dated 3rd August, 2019, w.e.f. 1st July, 2019, reported as PTCL 2019 St. 869.

<sup>a</sup> The comma and words added by Notification No. SRB/3-4/19/2019, dated 27th June, 2019, w.e.f. 1st July, 2019, reported as PTCL 2019 St. 735.

<sup>4</sup> Substituted for the word “means” by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.

the services in respect of advertisements--

- (a) broadcast or telecast by TV or radio stations based in Pakistan;
- (b) booked in Pakistan for broadcasting or telecasting on TV or radio stations based abroad, whether or not possessing landing rights in Pakistan; <sup>1</sup>[\* \* \*]
- (c) transmitted on closed circuit TV or cable TV networks <sup>2</sup>[;]
- <sup>3</sup>[(d) transmitted through web, internet, sms, or any telecommunication or digital media <sup>4</sup>[other than those transmitted through or displayed at the website or web page of the newspapers and periodicals published in Sindh; and];
- <sup>5</sup>[\* \* \*]]
- <sup>6</sup>[(e) displayed on <sup>7</sup>[buildings, walls,] cinema screens, billboards, sign boards, digital boards, poles, vehicles, banners, flyers, etc.; or displayed through

- 
- 1** The word "and" omitted by Notification No. SRB-3-4/5/2015, dated 1st July, 2015, w.e.f. 1st July, 2015, reported as PTCL 2015 St. 311.
  - 2** Substituted for the full stop by Notification No. SRB-3-4/5/2015, dated 1st July, 2015, w.e.f. 1st July, 2015, reported as PTCL 2015 St. 311.
  - 3** Clauses (d) & (dd) substituted for Clause (d) by Notification No. SRB-3-4/19/2019, dated 27th June, 2019, w.e.f. 1st July, 2019, reported as PTCL 2019 St. 735. At the time of substitution Clause (d) was as under:--  
<sup>a</sup>[(d) transmitted through web, internet, sms, or any telecommunication media; and]"
  - a** Clause (d) added by Notification No. SRB-3-4/5/2015, dated 1st July, 2015, w.e.f. 1st July, 2015, reported as PTCL 2015 St. 311.
  - 4** The words added by Notification No. SRB-3-4/31/2019, dated 3rd August, 2019, w.e.f. 1st July, 2019, reported as PTCL 2019 St. 869.
  - 5** Clause (dd) omitted by Notification No. SRB-3-4/31/2019, dated 3rd August, 2019, reported as PTCL 2019 St. 869, w.e.f. 1st July, 2019. At the time of omission Clause (dd) was as under:--  
 "(dd) printed in newspapers and periodicals; and"
  - 6** Clause (e) added by Notification No. SRB-3-4/5/2015, dated 1st July, 2015, w.e.f. 1st July, 2015, reported as PTCL 2015 St. 311.
  - 7** The words inserted by Notification No. SRB-3-4/12/2017, dated 5th June, 2017, w.e.f. 1st day of July, 2017.

light, paint, sound or smoke or otherwise.]

(2) The value of taxable service for the purposes of levy of sales tax shall be the total consideration in money received or the gross amount, <sup>1</sup>[whichever is higher,] including the Federal and Provincial levies but excluding the amount of Sindh sales tax, charged by a service provider from his clients for broadcasting or telecasting of any advertisement on radio or television or cable TV or CCTV <sup>2</sup>[or for transmitting or displaying the advertisement <sup>3</sup>through web, internet, sms or any telecommunication or digital media <sup>4</sup>[, other than the advertisements printed in the newspapers and periodicals published in Sindh and also other than the advertisements transmitted through or displayed on the website or web page of newspapers and periodical published in Sindh]]].

<sup>5</sup>[(2A) The person providing the services of advertisements on television, radio, cable TV and CCTV <sup>6</sup>[and through web, internet, sms or any telecommunication or digital media <sup>7</sup>[, other than the advertisement on the website or web page of newspapers and periodicals published in Sindh]] shall <sup>8</sup>[e-deposit] the amounts

- 
- 1** The words and comma inserted by Notification No. SRB/3-4/19/2019, dated 27th June, 2019, *w.e.f.* 1st July, 2019, reported as PTCL 2019 St. 735.
  - 2** The words " or for transmitting or displaying the advertisement on any media " inserted by Notification No. SRB-3-4/5/2015, dated 1st July, 2015, *w.e.f.* 1st July, 2015, reported as PTCL 2015 St. 311.
  - 3** Substituted for the words "on any media, whichever is higher" by Notification No. SRB/3-4/19/2019, dated 27th June, 2019, *w.e.f.* 1st July, 2019, reported as PTCL 2019 St. 735.
  - 4** Substituted for the words "or for printing in newspaper or periodical" by Notification No. SRB-3-4/31/2019, dated 3rd August, 2019, *w.e.f.* 1st July, 2019, reported as PTCL 2019 St. 869 & read with Corrigendum Notification No. SRB-3-4/16/2020, dated 29th June, 2020, reported as PTCL 2020 St. 732(i).
  - 5** Sub-rule (2A) added by Notification No. SRB-3-4/13/2014, dated 1st July, 2014, *w.e.f.* 1st July, 2014.
  - 6** The words inserted by Notification No. SRB/3-4/19/2019, dated 27th June, 2019, *w.e.f.* 1st July, 2019, reported as PTCL 2019 St. 735.
  - 7** Substituted for the words "and in any newspaper or periodical" by Notification No. SRB-3-4/31/2019, dated 3rd August, 2019, *w.e.f.* 1st July, 2019, reported as PTCL 2019 St. 869 & read with Corrigendum Notification No. SRB-3-4/16/2020, dated 29th June, 2020, reported as PTCL 2020 St. 732(i).
  - 8** Substituted for the word "pay" by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.

of sales tax in the prescribed manner by the 15th day of the second month following the tax period to which it relates and shall also <sup>1</sup>[e-file] the tax return in the prescribed manner within 3 days from the due date prescribed for payment of tax.]

(3) A registered person (client) whose advertisement is released on radio or television or cable TV or CCTV and <sup>2</sup>[or through web, internet, sms or any telecommunication or digital media and] to whom the sales tax invoice is issued and routed through the advertising agency, can claim input tax adjustment for the amount of tax paid on account of such release of advertisement on radio or television or cable TV or CCTV subject to the observance and fulfillment of following conditions, namely:--

- (a) Payments for all such advertisements are made by such registered person through banking channels in such manner that payment against a particular invoice is easily verified;
- (b) All invoices issued by the service provider are in accordance with the provisions of sub-rule (1) of rule 29 of these rules; and
- (c) In case the payment, of the value of service and/or the tax involved thereon, is made to an advertising agent, the provisions of SRB Circular No. 6 of 2012 dated the 9th April, 2012, are duly complied with by the service providers, the service recipient and also the advertising agent.]

### <sup>3</sup>[PART-VA

#### **34A. Procedure for levy, collection and payment of sales tax on Sponsorship services.--**(1) The provisions of this rule shall

---

**1** Substituted for the word "file" by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.

**2** The words inserted by Notification No. SRB/3-4/19/2019, dated 27th June, 2019, w.e.f. 1st July, 2019, reported as PTCL 2019 St. 735.

**3** Part-VA, Rule 34A inserted by Notification No. SRB-3-4/3/2014, dated 25th February, 2014, reported as PTCL 2014 St. 428.

apply in relation to the persons providing or rendering or receiving the sponsorship services <sup>1</sup>[(CPC Code 83639, relatable to tariff heading 9805.9100 in the Second Schedule to the Act as was in force on the 30th June, 2025)] and the tax payable on the said services.

(2) For the purposes of this rule, the term “<sup>2</sup>[service provider]” shall mean the person <sup>3</sup>[providing or rendering the sponsorship services] in any manner and the term “service recipient” shall mean the person <sup>4</sup>[receiving the sponsorship services in lieu of any consideration in any manner or in any kind].

(3) In case the <sup>5</sup>[service provider] has a place of business in Sindh, the <sup>6</sup>[service provider] shall be required to register with the Board in accordance with the provisions of section 24 of the Act, read with the provisions of Chapter-II of these rules, and he shall also be responsible for payment of the tax in accordance with the provisions of the Act and these rules.

(4) In case the <sup>7</sup>[service provider] does not have a place of business in Sindh <sup>8</sup>[or is not a person actually registered under

---

**1** Substituted for the brackets, figures and words “(tariff heading 9805.9100), as defined in sub-section (87) of section 2 of the Act,” by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.

**2** Substituted for the word “sponsor” by Notification No. SRB-3-4/13/2014, dated 1st July, 2014, w.e.f. 1st July, 2014.

**3** Substituted for the words “providing the sponsorship” by Notification No. SRB-3-4/17/2020, dated 29th June, 2020, w.e.f. 1st July, 2020, reported as PTCL 2020 St. 732(ii).

**4** Substituted for the words “receiving the sponsorship in any manner” by Notification No. SRB-3-4/17/2020, dated 29th June, 2020, w.e.f. 1st July, 2020, reported as PTCL 2020 St. 732(ii).

**5** Substituted for the word “sponsor” by Notification No. SRB-3-4/13/2014, dated 1st July, 2014, w.e.f. 1st July, 2014.

**6** Substituted for the word “sponsor” by Notification No. SRB-3-4/13/2014, dated 1st July, 2014, w.e.f. 1st July, 2014.

**7** Substituted for the word “sponsor” by Notification No. SRB-3-4/13/2014, dated 1st July, 2014, w.e.f. 1st July, 2014.

**8** Substituted for the words “and also in case where the sponsorship is received” by Notification No. SRB-3-4/17/2020, dated 29th June, 2020, w.e.f. 1st July, 2020, reported as PTCL 2020 St. 732(ii).

section 24 of the Act and also in case where the sponsorship services are received] from any place or <sup>1</sup>[from any person] outside Pakistan, the service recipient shall be responsible for payment of the tax in accordance with the provisions of the Act and these rules.

(5) The value of the taxable services of sponsorship shall be the gross amount charged or paid for the service and shall be determined in accordance with the provisions of section 5 of the Act:

Provided that in case the consideration for the service is received <sup>2</sup>[from service recipient located outside Pakistan or from service recipient] not having place of business in Sindh, the charges received by the <sup>3</sup>[service provider] shall be treated as the tax-inclusive value and the tax shall be worked out and paid by the <sup>4</sup>[service provider] on the basis of tax fraction formula, that is, the amount of tax shall be calculated by multiplying the amount of charges, so received, with the tax rate and then dividing the resultant figure by the tax rate *plus* one hundred <sup>5</sup>[:]

<sup>6</sup>[Provided further that where the value of sponsorship is charged or paid in kind or partly in money and partly in kind, the

---

**1** Substituted for the words “from any sponsor” by Notification No. SRB-3-4/13/2014, dated 1st July, 2014, w.e.f. 1st July, 2014.

**2** Substituted for the words <sup>a</sup>[from services recipient] outside Pakistan or <sup>a</sup>[from services recipient]” by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.

**a** Substituted for the word “from a <sup>a1</sup>[service provider]” by Notification No. SRB-3-4/13/2014, dated 1st July, 2014, w.e.f. 1st July, 2014.

**a1** Substituted for the word “sponsor” by Notification No. SRB-3-4/13/2014, dated 1st July, 2014, w.e.f. 1st July, 2014.

**3** Substituted for the words “service recipient” by Notification No. SRB-3-4/13/2014, dated 1st July, 2014, w.e.f. 1st July, 2014.

**4** Substituted for the words “service recipient” by Notification No. SRB-3-4/13/2014, dated 1st July, 2014, w.e.f. 1st July, 2014.

**5** Substituted for the full-stop by Notification No. SRB-3-4/5/2015, dated 1st July, 2015, w.e.f. 1st July, 2015, reported as PTCL 2015 St. 311.

**6** Proviso added by Notification No. SRB-3-4/5/2015, dated 1st July, 2015, w.e.f. 1st July, 2015, reported as PTCL 2015 St. 311.

value of the articles, supplied in kind, shall also be included in the value of the sponsorship services.]

(6) The provisions of section 7 of the Act, read with sub-section (2) of section 17 thereof, shall, *inter-alia*, apply in relation to the tax payable under this rule.

(7) Every such person (<sup>1</sup>[service provider] or service recipient, as the case may be) shall maintain account of all services provided or rendered or received by him and shall also maintain the record prescribed in section 26 of the Act and sub-rule (2A) of rule 29 of these rules. In cases where the services are provided or rendered under an agreement or a contract between the <sup>2</sup>[service provider] and the service recipient, record of copies of such agreement/contract shall also be maintained.

(8) The tax involved on the sponsorship services shall be paid by the <sup>3</sup>[service provider] or the service recipient, as the case may be, in the manner prescribed in Chapter-III of these rules by the 15th day of the month following the tax period to which it relates and the tax return shall also be filed within 3 days of the due date prescribed for payment of tax.]

## PART-VI

**35. Procedure for collection of Sales Tax on Telecommunication Services.**—(1) Every person, firm or company, herein after referred to as the person, engaged in providing or rendering telecommunication services <sup>4</sup>[\* \* \*] shall obtain Sales Tax registration from the Sindh Revenue Board as

---

**1** Substituted for the word “sponsor” by Notification No. SRB-3-4/13/2014, dated 1st July, 2014, *w.e.f.* 1st July, 2014.

**2** Substituted for the word “sponsor” by Notification No. SRB-3-4/13/2014, dated 1st July, 2014, *w.e.f.* 1st July, 2014.

**3** Substituted for the word “sponsor” by Notification No. SRB-3-4/13/2014, dated 1st July, 2014, *w.e.f.* 1st July, 2014.

**4** The words and comma “as mentioned in the Second Schedule to the Act, if not already registered,” omitted by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.

provided under chapter II of these rules.

(2) The person shall pay Sales Tax in the following mode and manner, namely:--

- (a) In case of post paid telephone services, Sales Tax shall be paid by the <sup>1</sup>[21st] day of the following <sup>2</sup>[second] month;
- (b) In case of pre-paid telephone services, Sales Tax shall be paid by the <sup>3</sup>[21st] day of the following month; <sup>4</sup>[\* \* \*]
- <sup>5</sup>[(bb) In case of incoming international calls, sales tax shall be paid by the <sup>6</sup>[21st] day of the month following the month in which the incoming international call is terminated; <sup>7</sup>[\* \* \*]]

- 
- 1** Substituted for the figures "<sup>a</sup>[15th]" by Notification No. SRB-3-4/8/2020, dated 6th February, 2020, reported as PTCL 2020 St. 181(ii).
  - a** Substituted for the figures "21st" by Notification No. SRB-3-4/2/2016, dated 27th January, 2016. This Notification shall apply for the tax period from February, 2016, onwards.
  - 2** The word inserted "<sup>a</sup>[second]" inserted by Notification No. SRB-3-4/8/2020, dated 6th February, 2020, reported as PTCL 2020 St. 181(ii).
  - a** The word "second" omitted by Notification No. SRB-3-4/2/2016, dated 27th January, 2016. This Notification shall apply for the tax period from February, 2016, onwards.
  - 3** Substituted for the figures "<sup>a</sup>[15th]" by Notification No. SRB-3-4/8/2020, dated 6th February, 2020, reported as PTCL 2020 St. 181(ii).
  - a** Substituted for the figures "21st" by Notification No. SRB-3-4/2/2016, dated 27th January, 2016. This Notification shall apply for the tax period from February, 2016, onwards.
  - 4** The word "and" omitted by Notification No. SRB-3-4/16/2012, dated 16th November, 2012.
  - 5** Clause (bb) inserted by Notification No. SRB-3-4/16/2012, dated 16th November, 2012.
  - 6** Substituted for the figures "<sup>a</sup>[15th]" by Notification No. SRB-3-4/8/2020, dated 6th February, 2020, reported as PTCL 2020 St. 181(ii).
  - a** Substituted for the figures "21st" by Notification No. SRB-3-4/2/2016, dated 27th January, 2016. This Notification shall apply for the tax period from February, 2016, onwards.
  - 7** The word "and" omitted by Notification No. SRB-3-4/13/2014, dated 1st July, 2014, w.e.f. 1st July, 2014.

- <sup>1</sup>[(bbb) In case of internet or broadband services including DCNS, content services, value added service and value added data services,--
- (i) by the <sup>2</sup>[21st] day of the following month in case of pre-paid services; and
- (ii) by the <sup>3</sup>[21st] day of the following <sup>4</sup>[second] month in case of post-paid services;]
- (c) In case of other telecommunication services, Sales Tax shall be paid by the <sup>5</sup>[21st] day <sup>6</sup>[of] the following month.

<sup>7</sup>[(2A) Where a registered person is providing telecom services in respect of international incoming calls and is sharing charges with persons operating in foreign jurisdictions, the charges

- 
- 1** Clause (bbb) added by Notification No. SRB-3-4/13/2014, dated 1st July, 2014, *w.e.f.* 1st July, 2014.
- 2** Substituted for the figures "<sup>a</sup>[15th]" by Notification No. SRB-3-4/8/2020, dated 6th February, 2020, reported as PTCL 2020 St. 181(ii).
- a** Substituted for the figures "21st" by Notification No. SRB-3-4/2/2016, dated 27th January, 2016. This Notification shall apply for the tax period from February, 2016, onwards.
- 3** Substituted for the figures "<sup>a</sup>[15th]" by Notification No. SRB-3-4/8/2020, dated 6th February, 2020, reported as PTCL 2020 St. 181(ii).
- a** Substituted for the figures "21st" by Notification No. SRB-3-4/2/2016, dated 27th January, 2016. This Notification shall apply for the tax period from February, 2016, onwards.
- 4** The word inserted "<sup>a</sup>[second]" inserted by Notification No. SRB-3-4/8/2020, dated 6th February, 2020, reported as PTCL 2020 St. 181(ii).
- a** The word "second" omitted by Notification No. SRB-3-4/2/2016, dated 27th January, 2016. This Notification shall apply for the tax period from February, 2016, onwards.
- 5** Substituted for the figures "<sup>a</sup>[15th]" by Notification No. SRB-3-4/8/2020, dated 6th February, 2020, reported as PTCL 2020 St. 181(ii).
- a** Substituted for the figures "21st" by Notification No. SRB-3-4/2/2016, dated 27th January, 2016. This Notification shall apply for the tax period from February, 2016, onwards.
- 6** Substituted for the word "off" by Notification No. SRB-3-4/13/2014, dated 1st July, 2014, *w.e.f.* 1st July, 2014.
- 7** Sub-rule (2A) inserted by Notification No. SRB-3-4/3/2014, dated 25th February, 2014, reported as PTCL 2014 St. 428.

received by the registered person shall be treated as tax-inclusive value and tax shall be worked out and paid by such registered person on the basis of tax fraction formula, that is, the amount of tax shall be calculated by multiplying the amount of charges with tax rate and then dividing the resultant figure by the tax rate plus one hundred.]

(3) While determining his liability, the person shall be entitled to deduct input tax paid on procurement of any equipment or the Sales Tax paid on acquiring services in connection with the provision of telecommunication services <sup>1</sup>[paying the tax under this Act, subject to the admissibility of the input tax credit/adjustment, as prescribed in the Act or the rules made thereunder].

<sup>2</sup>[(4) The person providing or rendering telecommuni-

**1** The words inserted by Notification No. SRB-3-4/5/2015, dated 1st July, 2015, w.e.f. 1st July, 2015, reported as PTCL 2015 St. 311.

**2** Sub-rule (4) and the Forms appended thereto substituted by Notification No. SRB-3-4/13/2011, dated 24th November, 2011, reported as PTCL 2013 St. 562(ii). At the time of substitution sub-rule (4) and the Forms were as under:--

“(4) The person, or as the case may be, or the outlet of the person shall alongwith the proof of payment of Sales Tax submit its Revenue Office-wise or, as the case may be, service outlet-wise statement by the date specified in sub-rule (2), in the following Forms--

#### FORM-I

##### MONTHLY RETURN FOR POST PAID TELEPHONE SERVICES RENDERED BY M/S.----- DURING THE BILLING MONTH OF -----

| Name and location of the Revenue Office/service outlet | Description of telecommunication service provided/ rendered | Tariff-heading as per Second Schedule to the Act | Amount billed or ought to be billed during the month |
|--------------------------------------------------------|-------------------------------------------------------------|--------------------------------------------------|------------------------------------------------------|
| (1)                                                    | (2)                                                         | (3)                                              | (4)                                                  |
| Sales Tax                                              | Sales tax paid                                              | Balance payable (if any)                         | No. and date of Treasury challan                     |
| (5)                                                    | (6)                                                         | (7)                                              | (8)                                                  |

#### FORM-II

##### MONTHLY RETURNS FOR PREPAID TELEPHONE SERVICES RENDERED BY M/S.----- DURING THE BILLING MONTH OF -----

| Name and location of the service outlet | Description of telecommunication service provided/ rendered | Tariff-heading/ sub-heading as per Second Schedule to the Act | No. and value of pre-paid cards sold during the month |
|-----------------------------------------|-------------------------------------------------------------|---------------------------------------------------------------|-------------------------------------------------------|
|-----------------------------------------|-------------------------------------------------------------|---------------------------------------------------------------|-------------------------------------------------------|

cation services shall, in addition to the prescribed tax return, submit <sup>1</sup>[, online,] a monthly statement in the following Form by <sup>2</sup>[24th] day of the month following the tax period, namely:--

<sup>3</sup>**[FORM**

|           |                |                             |                                     |                    |
|-----------|----------------|-----------------------------|-------------------------------------|--------------------|
|           |                |                             | No.                                 | Amount<br>or value |
| (1)       | (2)            | (3)                         | (4)                                 | (5)                |
| Sales Tax | Sales Tax paid | Balance payable<br>(if any) | No. and date of<br>Treasury challan |                    |
| (6)       | (7)            | (8)                         | (9)                                 |                    |

**FORM-III**

**MONTHLY RETURN FOR TELECOMMUNICATION SERVICES RENDERED  
BY M/S. -----DURING THE BILLING MONTH OF-----**

|                                                              |                                                                      |                                                        |                                                            |
|--------------------------------------------------------------|----------------------------------------------------------------------|--------------------------------------------------------|------------------------------------------------------------|
| Name and location of<br>the Revenue<br>Office/service outlet | Description of<br>telecommunication<br>service provided/<br>rendered | Tariff-heading as per<br>Second Schedule to<br>the Act | Amount billed or<br>ought to be billed<br>during the month |
| (1)                                                          | (2)                                                                  | (3)                                                    | (4)                                                        |
| Sales Tax<br>payable                                         | Sales Tax                                                            | Balance payable<br>(if-any)                            | No. and date of<br>Treasury challan                        |
| (5)                                                          | (6)                                                                  | (7)                                                    | (8)                                                        |

- 1** The commas and word inserted by Notification No. SRB-3-4/17/2020, dated 29th June, 2020, *w.e.f.* 1st July, 2020, reported as PTCL 2020 St. 732(ii).
- 2** Substituted for the figures “<sup>a</sup>[18th]” by Notification No. SRB-3-4/8/2020, dated 6th February, 2020, reported as PTCL 2020 St. 181(ii).
- a** Substituted for the figures “24th” by Notification No. SRB-3-4/2/2016, dated 27th January, 2016. This Notification shall apply for the tax period from February, 2016, onwards.
- 3** Form substituted by Notification No. SRB-3-4/3/2012, dated 2nd April, 2012, reported as PTCL 2013 St. 580. Before substitution earlier Form was substituted by Notification No. SRB-3-4/13/2011, dated 24th November, 2011, reported as PTCL 2013 St. 562(ii). At the time of substitution form was as under:--

**FORM**

**MONTHLY STATEMENT FOR TELECOM SERVICES**

PROVIDED OR RENDERED BY M/S. \_\_\_\_\_

SNTN \_\_\_\_\_

FOR THE TAX PERIOD \_\_\_\_\_

| S.<br>No. | Description | Value | Sindh Sales<br>Tax |
|-----------|-------------|-------|--------------------|
|-----------|-------------|-------|--------------------|

**MONTHLY STATEMENT FOR TELECOM SERVICES**

PROVIDED OR RENDERED BY M/S. \_\_\_\_\_

SNTN \_\_\_\_\_

|                                                                                                |                                                                                     |  |  |
|------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|--|--|
| 1                                                                                              | Fixed line telephone service                                                        |  |  |
| 2                                                                                              | Wireless telephone                                                                  |  |  |
| 3                                                                                              | Pre-paid Cellular telephone (cards sold/easy load/top-up etc.)                      |  |  |
| 4                                                                                              | Post-paid Cellular telephone (for the previous tax period)                          |  |  |
| 5                                                                                              | Wireless Local Loop telephone                                                       |  |  |
| 6                                                                                              | Video telephone                                                                     |  |  |
| 7                                                                                              | Payphone card services                                                              |  |  |
| 8                                                                                              | Bandwidth services                                                                  |  |  |
| 9                                                                                              | Telegraph                                                                           |  |  |
| 10                                                                                             | Telex                                                                               |  |  |
| 11                                                                                             | Telefax                                                                             |  |  |
| 12                                                                                             | Data Communication Network services (DCNS)                                          |  |  |
| 13                                                                                             | Value added data services                                                           |  |  |
| 14                                                                                             | Other taxable telecom services                                                      |  |  |
| 15                                                                                             | Other taxable services                                                              |  |  |
| 16                                                                                             | Exempt/Non-taxable services                                                         |  |  |
|                                                                                                | (a) Exempt Internet Services                                                        |  |  |
|                                                                                                | (b) Exempt services used by software houses and data and internet service providers |  |  |
|                                                                                                | (c) Exempt charges received from LDI license holders                                |  |  |
|                                                                                                | (d) other exempt services                                                           |  |  |
|                                                                                                | (e) Non-taxable services, if any                                                    |  |  |
|                                                                                                | <b>Total Exempt/Non-taxable services</b>                                            |  |  |
| 17                                                                                             | Gross Sindh Sales Tax Payable                                                       |  |  |
| 18                                                                                             | Input tax adjustable                                                                |  |  |
| 19                                                                                             | Net Sindh Sales Tax Payable                                                         |  |  |
| Amount of Sindh Sales Tax deposited:<br>CPR # _____ Date _____<br>NBP Branch _____ Code _____] |                                                                                     |  |  |

FOR THE TAX PERIOD \_\_\_\_\_

**Part-I****Break-up of Services Provided in Sindh**

| S. No.             | Description                                                                                                                                                     | Value | Sindh Sales Tax |
|--------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|-----------------|
| 1                  | Fixed line telephone service                                                                                                                                    |       |                 |
| 2                  | Wireless telephone                                                                                                                                              |       |                 |
| 3                  | Pre-paid Cellular telephone (cards sold/easy load/top-up etc.)                                                                                                  |       |                 |
| 4                  | Post-paid Cellular telephone <sup>1</sup> [* * *]                                                                                                               |       |                 |
| 5                  | Wireless Local Loop telephone                                                                                                                                   |       |                 |
| 6                  | Video telephone                                                                                                                                                 |       |                 |
| 7                  | Payphone card services                                                                                                                                          |       |                 |
| 8                  | Bandwidth services                                                                                                                                              |       |                 |
| 9                  | Telegraph                                                                                                                                                       |       |                 |
| 10                 | Telex                                                                                                                                                           |       |                 |
| 11                 | Telefax                                                                                                                                                         |       |                 |
| 12                 | Data Communication Network services (DCNS)                                                                                                                      |       |                 |
| 13                 | Value added data services                                                                                                                                       |       |                 |
| <sup>2</sup> [13A] | Charges received by the Long Distance International calls license holders including Pakistan Telecommunication Company Limited on international incoming calls] |       |                 |
| <sup>1</sup> [13B] | Internet services, whether dial up or                                                                                                                           |       | ]               |

**1** The brackets and words “(for the previous tax period)” omitted by Notification No. SRB-3-4/12/2016, dated 28th June, 2016, w.e.f. 1st July, 2016, reported as PTCL 2017 St. 104.

**2** S. No. 13A and entries relating thereto added by Notification No. SRB-3-4/16/2012, dated 16th November, 2012, reported as PTCL 2013 St. 612(i).

|                  |                                                                                                                |  |  |
|------------------|----------------------------------------------------------------------------------------------------------------|--|--|
|                  | broadband, including e-mail services, Data Communication Network Services (DCNS) and Value added Data Services |  |  |
| 14               | Other taxable telecom services                                                                                 |  |  |
| 15               | Other taxable services                                                                                         |  |  |
| <sup>2</sup> [16 | Exempt/Non-taxable services, if any (please specify)]                                                          |  |  |

**1** S. No. 13B and entries relating thereto added by Notification No. SRB-3-4/9/2013, dated 1st July, 2013, reported as PTCL 2013 St. 718.

**2** S. No. 16 substituted by Notification No. SRB-3-4/15/2021, dated 30th June, 2021, w.e.f. 1st July, 2021, reported as PTCL 2021 St. 735(ii). At the time of substitution S. No. 16 was as under:--

|     |                                                                                                                    |  |  |
|-----|--------------------------------------------------------------------------------------------------------------------|--|--|
| "16 | Exempt/Non-taxable services                                                                                        |  |  |
|     | <sup>a</sup> [(a) * * *]                                                                                           |  |  |
|     | (b) Exempt services used by software <sup>b</sup> [exporting firms registered with Pakistan Software Export Board] |  |  |
|     | <sup>c</sup> [(c) * * *]                                                                                           |  |  |
|     | <sup>d</sup> [(d) * * *]                                                                                           |  |  |
|     | (e) other <sup>e</sup> [exempt services, if any (please specify)]                                                  |  |  |
|     | (f) Non-taxable services, if any                                                                                   |  |  |
|     | <b>Total Exempt/Non-taxable services"</b>                                                                          |  |  |
|     |                                                                                                                    |  |  |

**a** Clause (a) omitted by Notification No. SRB/3-4/19/2019, dated 27th June, 2019, w.e.f. 1st July, 2019, reported as PTCL 2019 St. 735. At the time of omission Clause (a) was as under:--

"(a) Exempt Internet Services <sup>a1</sup>[of upto 2 mbps speed] <sup>a2</sup>[valued at not more than Rs. 1,500/- per service recipient per month] <sup>a3</sup>[of more than 2 mbps speed but not more than 4 mbps speed valued at not more than Rs. 2,500/- per service recipient per month]"

**a1** The words and figure inserted by Notification No. SRB-3-4/12/2016, dated 28th June, 2016, w.e.f. 1st July, 2016, reported as PTCL 2017 St. 104. Earlier the words "of upto 2 mbps" were added by Notification No. SRB-3-4/12/2015, dated 4th August, 2015, reported as PTCL 2015 St. 717.

**a2** The words added by Notification No. SRB-3-4/9/2013, dated 1st July, 2013, reported as PTCL 2013 St. 718.

**a3** The words and figures added by Notification No. SRB-3-4/12/2016, dated 28th June, 2016, w.e.f. 1st July, 2016, reported as PTCL 2017 St. 104.

|                                                                                               |                                                                        |  |  |
|-----------------------------------------------------------------------------------------------|------------------------------------------------------------------------|--|--|
| 17                                                                                            | Gross Sindh Sales Tax Payable                                          |  |  |
| 18                                                                                            | Input tax adjustable, related to Sindh sales tax ( <i>see</i> rule 22) |  |  |
| 19                                                                                            | Net Sindh Sales Tax Payable                                            |  |  |
| 20                                                                                            | Add: Sindh sales tax withheld by Telecom Co.                           |  |  |
| 21                                                                                            | Total Sindh sales tax payable                                          |  |  |
| Amount of Sindh Sales Tax deposited:<br>CPR # _____ Date _____<br>NBP Branch _____ Code _____ |                                                                        |  |  |

## Part-II

### Region-wise break-up of output tax

| S. No.          | Region/Province                   | Output Tax (Rs.) |
|-----------------|-----------------------------------|------------------|
| 1               | Sindh                             |                  |
| 2               | Balochistan                       |                  |
| 3               | Punjab                            |                  |
| 4               | Khyber Pakhtunkhwa                |                  |
| 5               | Islamabad Capital Territory       |                  |
| <sup>1</sup> [6 | Gilgit & Baltistan, FATA and PATA |                  |

b Substituted for the word "houses" by Notification No. SRB-3-4/19/2019, dated 27th June, 2019, *w.e.f.* 1st July, 2019, reported as PTCL 2019 St. 735.

c Clause "(c) Exempt services used by data and internet service providers" omitted by Notification No. SRB-3-4/13/2014, dated 1st July, 2014, *w.e.f.* 1st July, 2014.

d Entry "(d) Exempt charges received from LDI license holders." omitted by Notification No. SRB-3-4/16/2012, dated 16th November, 2012, reported as PTCL 2013 St. 612(i).

e Substituted for the words "exempt services" by Notification No. SRB-3-4/17/2020, dated 29th June, 2020, *w.e.f.* 1st July, 2020, reported as PTCL 2020 St. 732(ii).

**1** S. Nos. 6 & 7 and entries relating thereto added by Notification No. SRB-3-4/2/2016, dated 27th January, 2016. This Notification shall apply for the tax period from February, 2016, onwards.

|       |                      |   |
|-------|----------------------|---|
| 7     | Azad Jammu & Kashmir | ] |
| TOTAL |                      |   |

<sup>1</sup>[Part-III

**Region-wise break up of sales of pre-paid cards/easy loads/top ups**

| S. No. | Region/Province                   | Value of sales, inclusive of FED/Service ST | Amount of FED/Service ST included in this sale |
|--------|-----------------------------------|---------------------------------------------|------------------------------------------------|
| 1      | Sindh                             |                                             |                                                |
| 2      | Balochistan                       |                                             |                                                |
| 3      | Punjab                            |                                             |                                                |
| 4      | Khyber Pakhtunkhwa                |                                             |                                                |
| 5      | Islamabad Capital Territory       |                                             |                                                |
| 6      | Gilgit & Baltistan, FATA and PATA |                                             |                                                |
| 7      | Azad Jammu & Kashmir              |                                             |                                                |
| TOTAL  |                                   |                                             | ]                                              |

**PART-VII**<sup>2</sup>[**36. Special procedure for payment of tax on franchise**

**1** Part-III added by Notification No. SRB-3-4/2/2016, dated 27th January, 2016. This Notification shall apply for the tax period from February, 2016, onwards.

**2** Rule 36 substituted by Notification No. SRB-3-4/5/2015, dated 1st July, 2015, w.e.f. 1st July, 2015, reported as PTCL 2015 St. 311. At the time of substitution Rule 36 was as under:--

**“36. Procedure for payment of Sales Tax on franchise fee or technical fee or royalty under a franchise agreement.--**In the matter of franchise as defined in clause (ix), in sub-rule (1) of rule 2, the procedure of levy and collection of sales tax will be as follows:--

- (i) In such cases where remittance or payment of the franchise fee or royalty or technical fee is made under a proper agreement between a foreign or local franchiser and a franchisee, the assessable value for the purpose of levy of 10% sales tax shall be the gross amount remitted or paid to the franchiser or the amount laid down in the franchise agreement; <sup>a</sup>], whichever is higher:]

**services and intellectual property services.--**(1) This rule shall apply to the persons providing or rendering and also the persons

---

<sup>b</sup>[Provided that in such cases where no remittance or payment of franchise fee or technical fee or royalty is made by the franchisee, the assessable value shall be the amount laid down in the franchise agreement:

Provided further that in such cases where there is no franchise agreement or in case where the franchise agreement does not require that remittance or payment of franchise fee or technical fee or royalty during any period or during a specified period, the assessable value, except for the first one year from the date of commencement of the franchise or the date of initial franchise agreement, as the case may be, shall be an amount equal to 10% of the turnover of the franchised goods or services of the franchisee for the tax period for which the tax is payable;]

- (ii) In case where franchisers are foreign or local beverage companies, if there is no formal agreement between the franchiser or franchisee, the assessable value for the purpose of levy of sales tax shall be 10% of the value of concentrate supplied by the franchiser to the franchisee. However, in such cases where proper remittance or payment of fee or royalty is being made by the franchisee beverage company to the local or foreign franchiser under a proper agreement, the assessable value shall be the gross amount of fee or royalty remitted or paid to the franchiser or the amount laid down in the agreement;
- (iii) For the food sector, in case of a proper franchise or royalty agreement, the assessable value for levy of sales tax shall be the gross amount of franchise fee or royalty remitted or paid to the franchiser or the amount laid down in the agreement. In case there is no formal agreement the assessable value for levy of sales tax shall be 10% of the <sup>c</sup>[turnover of the franchised goods or services of the franchisee for the tax period for which the tax is payable];
- (iv) In case where the franchiser and franchisee are both locally based, the liability to deposit the <sup>d</sup>[tax on] franchise fee or royalty shall be upon the franchiser. <sup>e</sup>[However, in case where the franchiser is based outside Pakistan, the liability to deposit the tax on franchise fee or royalty shall be upon the franchisee]; and
- (v) The sales tax shall be payable on the 15th day of the month, following the payment month laid down in the franchise agreement. Where there is no date prescribed in the agreement or in case of no agreement the tax shall be payable on the 15th day on quarterly basis.”

**a** The comma, words and colon added by Notification No. SRB-3-4/1/2013, dated 31st January, 2013, reported as PTCL 2013 St. 615(ii).

**b** Provisos added by Notification No. SRB-3-4/1/2013, dated 31st January, 2013, reported as PTCL 2013 St. 615(ii).

**c** Substituted for the words “net sales of the franchisee” by Notification No. SRB-3-4/1/2013, dated 31st January, 2013, reported as PTCL 2013 St. 615(ii).

**d** The words inserted by Notification No. SRB-3-4/4/2011, dated 7th September, 2011, reported as PTCL 2013 St. 548.

**e** The words inserted by Notification No. SRB-3-4/4/2011, dated 7th September, 2011, reported as PTCL 2013 St. 548.

procuring or receiving <sup>1</sup>[franchise services and intellectual property services as classified under CPC Codes 73320, 73330, 73340, 73350, 73390 and 83960 (relatable to tariff headings 9823.0000 and 9838.0000 in the Second Schedule to the Act as was in force on the 30th June, 2025)].

(2) In case where the person providing or rendering the franchise service or the intellectual property service is a non-resident being based in a country other than Pakistan,--

- (a) the liability to pay the tax shall be on the person receiving or procuring such franchise services or such intellectual property services;
- (b) the value of the services shall, in cases where formal agreement exists between the service provider and the service recipient, be the gross amount of consideration, known as franchise fee, royalty, technical fee, network fee, intellectual property transfer/usage/enjoyment fee or by whatever name called:

Provided that in cases where there is no formal agreement between the service provider and the service recipient or in case where the agreement between the service provider and the service recipient does not specify the amount of the considerations like franchise fee, royalty, technical fee, network fee or intellectual property transfer/usage/enjoyment fee, *etc.*, the value of the service shall be an amount equal to 10% of the turnover of the franchisee or the recipient of the intellectual property services for the tax periods for which the tax is payable.

<sup>2</sup>[*Explanation:--*In cases where franchise services are provided or rendered by a franchiser to franchisee and the agreement does not provide specifically for franchise and the

---

**1** Substituted for the words, brackets and figures “franchise services (tariff heading 9823.0000) or intellectual property services (tariff heading 9838.0000)” by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.

**2** Explanation added by Notification No. SRB-3-4/15/2017, dated 22nd June, 2017, reported as PTCL 2017 St. 920(i).

consideration is paid as a consideration other than franchise fee, royalty, technical fee or fee for transfer/usage/enjoyment of intellectual property, the value of the services shall be an amount equal to 10% of the turnover of the franchisee or the recipient of the intellectual property services, as the case may be, for the tax periods for which the tax is payable.]

(3) In case where the person providing or rendering and also the person receiving or procuring the franchise services or intellectual property services are, both, locally based in Pakistan, the liability to deposit the tax shall be on the person providing and rendering the said services and the value of the services shall be determined in accordance with the provision of clause (b) of sub-rule (2) of this rule.

(4) In case where the franchiser is a beverage company, whether foreign or local, and the franchisee is a resident person, the value of franchise services (*i.e.*, franchise fee, royalty, technical fee, *etc.*) shall be the value as laid down in agreement between the service provider and the service recipient:

Provided that in cases where there is no formal agreement between the service provider and the service recipient or in case where the agreement between the service provider and the service recipient does not specify the amount of considerations like franchise fee, royalty, technical fee, *etc.*, the value of the service shall be an amount equal to 10 *per cent* of the value of the beverage concentrate supplied by the franchiser to the franchisee or on amount equal to 10 *per cent* of the turnover of the franchisee, whichever is higher.

(5) For the food sector, in case of proper franchise or royalty agreement between the franchiser and franchisee, the assessable value for levy of tax shall be the gross amount of franchise fee or royalty remitted or paid or payable to the franchiser, as laid down in the agreement. In case there is no formal agreement or where the agreement does not specify the amount of franchise fee or royalty, the assessable value shall be an amount equal to 10 *per cent* of the turnover of the franchise goods or services of the franchisee for the tax period for which the tax is

payable.

## <sup>1</sup>[(6) The tax rate on the franchise services and

**1** Sub-rule (6) substituted by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919. At the time of substitution sub-rule (6) was asunder:--

“(6) The rate of tax on franchise services (tariff heading 9823.0000) and intellectual property services (tariff heading 9838.0000) shall be the reduced rate of 10%, as prescribed in Notification No. SRB-3-4/8/2013 dated the 1st July, 2013, as amended from time to time, subject to the limitations, conditions and restrictions prescribed therein<sup>a</sup>[:]

<sup>b</sup>[Provided that where a resident service recipient (receiving or procuring the services directly from a service provider resident in a country other than Pakistan) or a resident service provider elects or opts to pay the tax at the statutory rate of <sup>c</sup>[15%] on all such services of franchise or intellectual property right, he may do so by submitting <sup>d</sup>[, online,] his written election or option in Form "F", as appended to this rule, so as to reach <sup>e</sup>[SRB web portal] within 21 days from the date of commencement of <sup>f</sup>[a financial year]. However, the persons commencing their economic activity in relation to such franchise services or intellectual property services for the first time<sup>g</sup>[\* \* \*] may exercise their right of such election or option atleast 14 days before the commencement of such economic activity. The election or option, so exercised, shall be valid <sup>h</sup>[till the application to withdraw the election/option, so exercised, is submitted electronically on SRB web portal atleast 21 days prior to the financial year from which the person desires to revoke the option so exercised]:

<sup>i</sup>[Provided further that election/ option in Form-"F" submitted within due date or within extended due date, as the case may be, on or before the 30th June, 2024 for payment of tax at 13% shall continue to be valid for payment of tax at 15% for the tax periods July, 2024 and thereafter:]

Provided further that for the financial year 2017-18, such option in Form "F" may be submitted on or before the respective service recipient or the service provider so as to reach the concerned Commissioner SRB on or before the 24th May, 2018.]

<sup>j</sup>[\* \* \*]

**a** Substituted for the <sup>al</sup>[.] by Notification No. SRB-3-4/10/2018, dated 16th May, 2018, reported as PTCL 2018 St. 735.

**a1** Substituted for the colon by Notification No. SRB-3-4/18/2017, dated 6th July, 2017, reported as PTCL 2017 St. 021(ii).

**b** Proviso added by Notification No. SRB-3-4/10/2018, dated 16th May, 2018, reported as PTCL 2018 St. 735.

**c** Substituted for the figures "13%" by Notification No. SRB-3-4/27/2024, dated 29th June, 2024, w.e.f. 1st July, 2024, reported as PTCL 2024 St. 741.

**d** The commas and word inserted by Notification No. SRB-3-4/17/2020, dated 29th June, 2020, w.e.f. 1st July, 2020, reported as PTCL 2020 St. 732(ii).

**e** Substituted for the words "the concerned Commissioner SRB" by Notification No. SRB-3-4/23/2022, dated 28th June, 2022, reported as PTCL 2022 St. 585.

**f** Substituted for the words "every financial year (i.e. by 21st July every year)" by Notification No. SRB-3-4/23/2022, dated 28th June, 2022, reported as PTCL 2022 St. 585.

**g** The words "after the date of this notification" omitted by Notification No. SRB-3-

intellectual property services shall be the standard rate of 15%:

Provided that where a resident service recipient (receiving or procuring the services directly from a service provider resident in a country other than Pakistan) or a resident service provider elects or opts to pay the tax at the reduced rate of 8% on such services, he may do so by electronically submitting his election or option in Form “F”, as appended to this rule, so as to reach SRB web portal within 21 days from the commencement of a financial year:

Provided further that the persons, commencing their economic activity in relation to such services for the first time, may submit such election or option electronically on SRB web-portal at least 14 days before the commencement of such economic activity:

Provided further that the election or option, so exercised

---

4/23/2022, dated 28th June, 2022, reported as PTCL 2022 St. 585.

**h** Substituted for the words “only for the financial year in which the election or option, as prescribed, is submitted with an additional option to submit <sup>hi</sup>[, online] the written election or option, financial year-wise, on or before the 21st day of each of the subsequent financial year” by Notification No. SRB-3-4/23/2022, dated 28th June, 2022, reported as PTCL 2022 St. 585.

**h1** The commas and word inserted by Notification No. SRB-3-4/17/2020, dated 29th June, 2020, w.e.f. 1st July, 2020, reported as PTCL 2020 St. 732(ii).

**i** Proviso inserted by Notification No. SRB-3-4/27/2024, dated 29th June, 2024, w.e.f. 1st July, 2024, reported as PTCL 2024 St. 741.

**j** Proviso omitted by Notification No. SRB-3-4/18/2017, dated 6th July, 2017, reported as PTCL 2017 St. 021(ii). At the time of omission Proviso was as under:--

"Provided that where a resident service recipient (receiving or procuring the services directly from a service provider resident in a country other than Pakistan) or a resident service provider elects or opts to pay the tax at the statutory rate of <sup>ji</sup>[13%] on all such services of franchise or intellectual property right, he may do so by submitting his written election or option in Form “F”, as appended to this rule, so as to reach the concerned Commissioner SRB within 21 days from the date of commencement of every financial year (i.e. by 21st July every year). However, the persons commencing their economic activity in relation to such franchise services or intellectual property services for this first time after the date of this notification (i.e. after the first day of July, 2015), may exercise their right of such election or option atleast 14 days before the commencement of such economic activity. The election or option, so exercised, shall be valid only for the financial year in which the election or option, as prescribed, is submitted with an additional option to submit the written election or option, financial year-wise, on or before the 21st day of each of the subsequent financial year."

**J1** Substituted for the figures and words “14 per cent” by Notification No. SRB-3-4/12/2016, dated 28th June, 2016, w.e.f. 1st July, 2016, reported as PTCL 2017 St. 104.

under this sub-rule shall remain valid for the whole financial year and the subsequent financial years till the application to withdraw the election/option is submitted electronically on SRB web portal atleast 21 days prior to a financial year from which the person desires to revoke the option so exercised:

Provided further that where the registered person was paying tax at a reduced rate prior to the 1st day of July, 2025 by not exercising the option to pay tax at 15%, he shall be deemed to have exercised the option to pay tax at reduced rate for the tax period July, 2025 and onwards.]

(7) The amount of tax shall be payable by the 15th day of the month following the payment month laid down in the agreement between the service provider and the service recipient:

Provided that in case where no agreement exists between the service provider and the service recipient or in case where the agreement between the service provider and the service recipient does not require payment or remittance of any such consideration, the amount of tax involved shall be paid on quarterly basis by the 15th day of the month following quarters ending in the months of September, December, March and June.

### <sup>1</sup>[FORM - "F"]

**Election/option of the person receiving or procuring (from a non-resident service provider based in a country outside Pakistan) and/or the person providing or rendering the franchise services <sup>2</sup>[\* \* \*] or intellectual property services <sup>3</sup>[\* \* \*] for payment of tax at <sup>4</sup>[8%] (instead of the <sup>1</sup>[standard rate of 15%]) under**

- 
- 1** Form-"F" added by Notification No. SRB-3-4/10/2018, dated 16th May, 2018, reported as PTCL 2018 St. 735.
- 2** The brackets, words and figures "(tariff heading 9823.0000)" omitted by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.
- 3** The brackets, words and figures "(tariff heading 9838.0000)" omitted by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.
- 4** Substituted for the figures "<sup>a</sup>[15%]" by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.
- a** Substituted for the figures "13%" by Notification No. SRB-3-4/27/2024, dated 29th June, 2024, w.e.f. 1st July, 2024, reported as PTCL 2024 St. 741.

**the Special Procedure prescribed in rule 36 of the Sindh Sales Tax on Services Rules, 2011.**

I, \_\_\_\_\_ S/o \_\_\_\_\_, holder  
(full name) (Father's name)  
of CNIC No. \_\_\_\_\_ and NTN \_\_\_\_\_ do hereby  
declare that:--

- (1) I am the \_\_\_\_\_ in M/s \_\_\_\_\_  
(designation) (business name)  
(NTN \_\_\_\_\_) having its office/head office/  
registered office at \_\_\_\_\_  
(full address)

which is engaged in the economic activity of  
franchise services <sup>2</sup>[\* \* \*] and/or intellectual  
property services <sup>3</sup>[\* \* \*].

- (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 Proviso to rule 36(6) of the Sindh Sales Tax on  
Services Rules, 2011.
- (3) I do hereby declare and affirm that the said  
M/s. \_\_\_\_\_ (NTN \_\_\_\_\_) elect and  
opt to be governed by the provisions of the Proviso  
to rule 36(6) of the Sindh Sales Tax on Services  
Rules, 2011, and that the said M/s. \_\_\_\_\_  
(NTN \_\_\_\_\_) shall pay Sindh sales tax at the  
<sup>4</sup>[reduced rate of 8% (instead of the standard rate of

**1** Substituted for the words and figures “reduced rate of 10%” by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.

**2** The brackets, words and figures “(tariff heading 9823.0000)” omitted by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.

**3** The brackets, words and figures “(tariff heading 9838.0000)” omitted by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.

**4** Substituted for the words, figures and brackets “statutory rate of <sup>a</sup>[15%] (instead of the reduced concessionary rate of 10%)” by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.

15%)] <sup>1</sup>[\* \* \*].

Signature. \_\_\_\_\_

Date \_\_\_\_\_

Name. \_\_\_\_\_

CNIC No. \_\_\_\_\_

Tele. No. \_\_\_\_\_

Cell Phone No. \_\_\_\_\_

Witness:--

1.     Signature \_\_\_\_\_     Company/Firm/  
            Date \_\_\_\_\_     Service Providers  
            Name \_\_\_\_\_     Stamp \_\_\_\_\_.]  
            CNIC No. \_\_\_\_\_
2.     Signature \_\_\_\_\_  
            Date \_\_\_\_\_  
            Name \_\_\_\_\_  
            CNIC No. \_\_\_\_\_

<sup>2</sup>[\* \* \*]]

- 
- a**     Substituted for the figures "13%" by Notification No. SRB-3-4/27/2024, dated 29th June, 2024, w.e.f. 1st July, 2024, reported as PTCL 2024 St. 741.
- 1**     The words and figures "during the financial year 201\_\_-1\_\_" omitted by Notification No. SRB-3-4/23/2022, dated 28th June, 2022, reported as PTCL 2022 St. 585.
- 2**     **Form-"F"** and its contents omitted by Notification No. SRB-3-4/18/2017, dated 6th July, 2017, reported as PTCL 2017 St. 021(ii). At the time of omission Form-"F" was as under:--

**"FORM - "F"**

**Election/option of the person receiving or procuring (from a non-resident service provider based in a country outside Pakistan) and/or the person providing or rendering the franchise services (tariff heading 9823.0000) or intellectual property services (tariff heading 9838.0000) for payment of tax at <sup>a</sup>[13%] (instead of the reduced rate of 10%) under the Special Procedure prescribed in rule 36 of the Sindh Sales Tax on Services Rules, 2011**

## PART-VIII

### 37. Customs House Agents, Clearing Agents and Ship-Chandlers.--(1) In relation to Customs agents, value of taxable service for the purposes of levy of sales tax shall be the total consideration or charges received by a Customs agent for providing and rendering the service, excluding the amount of sales

I, \_\_\_\_\_ S/o \_\_\_\_\_ holder of CNIC No. \_\_\_\_\_ and  
(full name) (Father's name) NTN \_\_\_\_\_ do hereby declare that:--

- (1) I am the \_\_\_\_\_ in M/s. \_\_\_\_\_ (NTN \_\_\_\_\_)  
(designation) (business name) having its office/head  
office/ registered office at \_\_\_\_\_  
(full address)  
which is engaged in the economic activity of franchise services (tariff heading 9823.0000) and/or intellectual property services (tariff heading 9838.0000).
- (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 Proviso to rule  
36(6) of the Sindh Sales Tax on Services Rules, 2011.
- (3) I do hereby declare and affirm that the said M/s. \_\_\_\_\_  
(NTN \_\_\_\_\_) elect and opt to be governed by the provisions of the  
Proviso to rule 36(6) of the Sindh Sales Tax on Services Rules, 2011, and that  
the said M/s. \_\_\_\_\_ (NTN \_\_\_\_\_) shall pay Sindh sales tax at  
the statutory rate of <sup>a</sup>[13%] (instead of the reduced concessionary rate of 10%)  
during the financial year 201\_\_ - 1\_\_ .

Signature. \_\_\_\_\_

Date \_\_\_\_\_

Name. \_\_\_\_\_

CNIC No. \_\_\_\_\_

Tele. No. \_\_\_\_\_

Cell Phone No. \_\_\_\_\_

Company/Firm/

Service Providers

Stamp \_\_\_\_\_ "

Witnesses:--

1. Signature \_\_\_\_\_

Date \_\_\_\_\_

Name \_\_\_\_\_

CNIC No. \_\_\_\_\_

2. Signature \_\_\_\_\_

Date \_\_\_\_\_

Name \_\_\_\_\_

CNIC No. \_\_\_\_\_ "

**a** Substituted for the figures "14%" by Notification No. SRB-3-4/12/2016, dated 28th June, 2016, w.e.f. 1st July, 2016, reported as PTCL 2017 St. 104.

tax. It shall not include considerations received on account of transportation charges, demurrage, wharfage, customs-duties, excise duty, sales tax, provincial duties or taxes, toll taxes, municipal charges, port charges; handling charges, packing charges, labour payment and such other reimbursable expenses which a Customs agent pays on behalf of his clients against a proper receipt or invoice or bill. However if any fee or commission is realized from such service providers then the same shall be included in the base for application of the tax rate <sup>1</sup>[:]

<sup>2</sup>[Provided that the value of taxable services in relation to the documents filed, as specified in column (2) of the Table below, shall not be less than the minimum benchmark level per document as indicated in column (3) of the TABLE:--

TABLE

| S. No. | Document                                                                                                                                                              | Minimum Value of Taxable Services |
|--------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|
| (1)    | (2)                                                                                                                                                                   | (3)                               |
| 1      | Goods Declaration, other than the Declaration specified at S. No. 5 below, filed for home consumption or into-bonding in terms of section 79 of the Customs Act, 1969 | Rs. 8,500                         |
| 2      | Goods Declaration, other than the Declaration specified at S. No. 5 below, filed for ex-bonding in terms of section 104 of the Customs Act, 1969                      | Rs. 1,750                         |
| 3      | Goods Declaration, other than the                                                                                                                                     | Rs. 2,500                         |

<sup>1</sup> Substituted for the full stop by Notification No. SRB-3-4/72/2024, dated 19th December, 2024, reported as PTCL 2025 St. 77, w.e.f. 1st January, 2025.

<sup>2</sup> Proviso inserted by Notification No. SRB-3-4/72/2024, dated 19th December, 2024, reported as PTCL 2025 St. 77, w.e.f. 1st January, 2025.

|   |                                                                                                                                                                                                                                   |                                                      |
|---|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|
|   | Declaration specified at S. No. 5 below, filed for export in terms of sections 105 or 131 of the Customs Act, 1969                                                                                                                |                                                      |
| 4 | Application filed for issuance of permit for transshipment or transit of goods in terms of sections 121 and 127, respectively, of the Customs Act, 1969                                                                           | Rs. 1,750                                            |
| 5 | Goods Declaration filed under sections 79, 104, 105, 131 or 139 of the Customs Act, 1969 in relation to import or export or clearance of goods or of un-accompanied baggage through Air Freight Unit (AFU) at any customs airport | Rs. 1,750                                            |
| 6 | Rebate or duty drawback claims filed at any customs station in relation to export of goods                                                                                                                                        | 0.25% of the amount of rebate/duty drawback claimed] |

(2) The sales tax registration number alongwith license number of the Customs agent shall be quoted on the Goods Declaration or the drawback or refund claim, as the case may be.

(3) In relation to ship-chandlers, value of taxable services for the purposes of levy of sales tax, shall be total consideration received or the gross amount charged by a ship-chandler for providing or rendering the taxable services, including all Federal and Provincial levies but excluding the amount of sales tax. It shall not include consideration received on other accounts such as transportation charges, toll taxes, municipal charges, port charges, handling charges, packing charges and labour charges, which a ship-chandler pays on behalf of his clients against a proper receipt or bill. However if any fee or commission is realized from such service providers then the same shall be included in the base

for application of the tax rate.

<sup>1</sup>**[38. Service provided or rendered by Stevedores.--**<sup>2</sup>[(1) The provision of this rule shall apply to the services provided or rendered by the stevedores and the tax involved thereon.]

(2) A stevedore shall get itself e-registered/e-enrolled in the manner prescribed under section 24 of the Act read with rules 3, 4, 5 and 6.

(3) A stevedore shall issue a serially-numbered tax invoice in respect of all its services provided or rendered. The tax invoice shall bear the particulars prescribed under sub-rule (1) of rule 29.

(4) A stevedore shall deposit the amount of sales tax involved by the 15th day of a month following the tax period to which it relates, and shall also submit a return <sup>3</sup>[within 3 days from the due date for payment of tax], in the manner prescribed in chapter-III of these Rules.

---

**1** Rule 38 substituted by Notification No. SRB-3-4/3/2012, dated 2nd April, 2012, reported as PTCL 2013 St. 580. At the time of substitution Rule 38 was as under:--

**“38. Services Provided by Stevedores.--**(1) A stevedore shall issue serially numbered sales tax invoice as required under the Act.

(2) Every person registered as stevedore shall file monthly sales tax return in the manner as prescribed in these rules.

(3) The cases or disputes relating to the stevedores operating under these rules shall be dealt with by the Board.”

**2** Sub-rule (1) substituted by Notification No. SRB-3-4/9/2013, dated 1st July, 2013, reported as PTCL 2013 St. 718. At the time of substitution sub-rule (1) was as under:--

“(1) “Stevedore” includes a person engaged in handling and loading or unloading of cargo, including containers, pallets and bulk cargo, from ships, vessels, steamers and country crafts in any manner and also includes a person who hires long shore, dock or harbour workers to load or unload ships, vessels, steamers and country crafts. A person providing or rendering any services related to or ancillary to the handling of or otherwise dealing with such or other cargo at port or in any area or terminal at the port in any manner or style shall be included in the terminology “stevedores” for the purposes of levy of sales tax on the stevedoring services provided or rendered by such person.”

**3** Substituted for the words “by the 18th day of the following month” by Notification No. SRB-3-4/13/2014, dated 1st July, 2014, *w.e.f.* 1st July, 2014.

(5) The stevedores shall also submit, in addition to the prescribed tax return, a monthly statement in respect of the services provided or rendered by it in the following format by the <sup>1</sup>[24th day] of a month following the tax period to which it relates:

## GOVERNMENT OF SINDH

## Sindh Revenue Board

**MONTHLY STATEMENT FOR SERVICES RENDERED  
BY STEVEDORES**

- (i) Name of the Stevedore.....
- (ii) Sindh Sales Tax Registration No./SNTN.....
- (iii) KPT license No./PQA's Cargo Handling Contractor approval No./Other Port Operator or Terminal Operators license/approval No.....
- (iii) Month (Tax period) to which the Statement relates.....
- (iv) CPR Number (s)..... Amount(s) .....

| S. No. | Vessel's Name | Shipping Line/ Company's Name | IGM/ EGM/ VIR No. & date | Port of Arrival/ Departure | Name(s) & SNTN of the Shipping Agent/ NVOCC/Slot Carrier/Chatterer/ Consolidator <sup>2</sup> [/other service recipient], etc. | Amount/ Value received/ receivable by the Stevedore | Amount of SST payable in relation to Column (7) |
|--------|---------------|-------------------------------|--------------------------|----------------------------|--------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------|-------------------------------------------------|
| (1)    | (2)           | (3)                           | (4)                      | (5)                        | (6)                                                                                                                            | (7)                                                 | (8)]                                            |

### <sup>3</sup>[39. Service provided or rendered by Freight Forwarding

**1** Substituted for the figures and word "18th day" by Notification No. SRB-3-4/17/2014, dated 16th October, 2014, reported as PTCL 2014 St. 1055.

**2** The slash and words inserted by Notification No. SRB-3-4/9/2013, dated 1st July, 2013, reported as PTCL 2013 St. 718.

**3** Rule 39 substituted by Notification No. SRB-3-4/9/2013, dated 1st July, 2013, reported as PTCL 2013 St. 718. At the time of substitution Rule 39 was as under:--

**"39. Freight Forwarders.--**(1) A freight forwarder for the purpose of the Act, is a 'person' who is registered or otherwise, provides or renders or is engaged for his principals or client(s) for providing or rendering of services, for fee or charges or commission or remuneration for some or all the services being provided by the Shipping agents, Clearing agent, Stevedore, Ship Chandler, Terminal Operator or such services of warehousing and/or provides cover or guarantee for insurance or banking services, in

**Agents.--**(1) The provisions of this rule shall apply to the persons providing or rendering the services of freight forwarding agents.

(2) Every such freight forwarding agent shall be registered under section 24 of the Act, read with the provisions of Chapter-II of these rules.

(3) <sup>1</sup>[The Bills of Lading, the House Bills of Lading, Airway Bill and House Airway Bill issued by a freight forwarding agent shall be charged to tax at a specific rate of Rs. 1,000/- per Bill]. Other services provided or rendered by a freight forwarding agent shall be charged to tax at <sup>2</sup>[15%] of the value including the fee, commission, remuneration or charges for such services.

(4) The tax involved on the services provided or rendered by a freight forwarding agent during a tax period shall be deposited by such freight forwarding agent in the manner prescribed in Chapter-III of these rules by the 15th day of the month following the tax period to which it relates. The freight forwarding agent shall file his tax return in the manner prescribed in Chapter-III of these rules within 3 days from the due date

---

respect of imports or exports of goods, whether independently or in partnership or in arrangement with any such service provider or renderer.

(2) Person performing such services as defined in clause (X) of sub-rule (1) of rule 2, will pay Sales Tax on providing, rendering of services or arranging thereof, of any or all such services; at the rate of 16% of fee, commission, remuneration or charges invoiced for such services <sup>a</sup>[or at such other rates as may be notified under sub-section (2) of section 8 of the Act].”

**a** Added by Notification No. SRB-3-4/4/2011, dated 7th September, 2011, reported as PTCL 2013 St. 548.

**1** Substituted for the words “The Bills of Lading and the House Bills of Lading issued by a freight forwarding agent shall be charged to tax at a specific rate of Rs. 500/- per Bill of Lading or House Bill of Lading” by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.

**2** Substituted for the figures “<sup>a</sup>[13%]” by Notification No. SRB-3-4/27/2024, dated 29th June, 2024, w.e.f. 1st July, 2024, reported as PTCL 2024 St. 741.

**a** Substituted for the figures “<sup>a1</sup>[14%]” by Notification No. SRB-3-4/12/2016, dated 28th June, 2016, w.e.f. 1st July, 2016, reported as PTCL 2017 St. 104.

**a1** Substituted for the figures “<sup>a1a</sup>[15%]” by Notification No. SRB-3-4/5/2015, dated 1st July, 2015, w.e.f. 1st July, 2015, reported as PTCL 2015 St. 311.

**a1a** Substituted for the figures “16%” by Notification No. SRB-3-4/13/2014, dated 1st July, 2014, w.e.f. 1st July, 2014.

prescribed for payment of tax.]

**40. Port Operators and Terminal Operators.**--<sup>1</sup>[(1) All services <sup>2</sup>[, including the following services, as are] provided or rendered by a port operator or a terminal operator in relation to a vessel, whether arriving or sailing, shall be liable to tax <sup>3</sup>[\* \* \*]:--

- (i) piloting and mooring;
- (ii) berthing;
- (iii) towing or haulage;
- (iv) wharfing or wharfage; and
- (v) services involving:--
  - (a) pipeline charges for liquid cargo;
  - (b) hopper or evacuator charges;
  - (c) charges of water supply;

---

**1** Sub rule (1) to (5) of Rule 40 substituted for sub rule (1) to (3) by Notification No. SRB-3-4/13/2014, dated 1st July, 2014, w.e.f. 1st July, 2014. At the time of Rule 40 (Sub-rules (1) to (3) were as under:--

(1) All import related services provided by a port operator and Terminal Operator shall be leviable to tax, namely:--

- (i) Piloting and mooring;
- (ii) Delivery charges;
- (iii) Storage in port area <sup>a</sup>[and terminal area] including demurrage;
- (iv) Wharfage; and
- (v) Other import related services provided in port area <sup>a</sup>[and terminal area].

(2) Value of taxable services for the purpose of levy of sales tax shall be the gross amount charged for the services.

(3) The Port Operator and Terminal Operator shall maintain such records as stipulated under section 26 of the Act in such manner as will enable distinct ascertainment of payment of tax due."

**a** The words inserted by Notification No. SRB-3-4/3/2012, dated 2nd April, 2012, reported as PTCL 2013 St. 580.

**2** The commas and words inserted by Notification No. SRB-3-4/8/2020, dated 6th February, 2020, reported as PTCL 2020 St. 181(ii).

**3** The comma and word ", namely" omitted by Notification No. SRB-3-4/8/2020, dated 6th February, 2020, reported as PTCL 2020 St. 181(ii).

- (d) outer anchorage fee/charges;
- (e) port dues and charges;
- (f) delivery charges;
- (g) storage charges;
- (h) demurrages;
- (i) salvage charges;
- (j) sailing or swinging charges;
- (k) bunker charges; and
- (l) cancellation charges;

(2) All services provided or rendered by a port operator or a terminal operator in relation to the cargo imported into <sup>1</sup>[or exported from] Pakistan or the imported cargo in transit or in transshipment through a port or terminal in Sindh, shall also be liable to tax.

(3) The value of the taxable services shall be the gross amount charged for the services.

(4) The tax shall be paid in Sindh Government's head of account "B-02384" in the prescribed manner by the 15th day of a month following the tax period to which it relates and the tax return in form SST-03, shall also be filed within 3 days from the due date for payment of tax.

(5) All port operators and terminal operator shall maintain such records as are prescribed under section 26 of the Act and rule 29 of these rules.]

**<sup>2</sup>[40A. Services provided by Airports Operators and Airport Terminal Operators.--(1) All charges on account of the**

---

**1** The words inserted by Notification No. SRB-3-4/17/2020, dated 29th June, 2020, w.e.f. 1st July, 2020, reported as PTCL 2020 St. 732(ii).

**2** Rule 40A inserted by Notification No. SRB-3-4/13/2011, dated 24th November, 2011, reported as PTCL 2013 St. 562(ii).

following services provided or rendered by an airport operator and an airport terminal operator shall be leviable to sales tax:--

- (i) Landing, housing, hangarage and parking;
- (ii) Aerobridge facility;
- (iii) Aircraft power supply;
- (iv) Ground handling;
- (v) Commercial licenses in respect of various services provided or rendered at an airport;
- (vi) Royalties including those on meal uplift; and
- (vii) Cargo throughput and the cargo and baggage storage services:

Provided that the charges on account of aforesaid services shall not be subjected to sales tax in case of the services provided or rendered to the aircrafts of the armed forces using an airport belonging to or operated by the armed forces of Pakistan.

(2) The value of taxable services for the purpose of levy of sales tax shall be the gross amount charged for the services.

(3) The amount of sales tax involved shall be deposited in the prescribed manner by the 15th day of the following second month and the prescribed tax return shall be filed within three days from the due date prescribed for payment of tax.

(4) The airport operator and the airport terminal operator shall maintain such record as are prescribed under section 26 of the Act <sup>1</sup>[and sub-rule (2A) of rule 29 of these rules] in such manner as will enable distinct ascertainment of payment of the tax due.]

## <sup>2</sup>[40B. Services provided by airport ground service

<sup>1</sup> The words inserted by Notification No. SRB-3-4/12/2015, dated 4th August, 2015, reported as PTCL 2015 St. 717.

<sup>2</sup> Rule 40B inserted by Notification No. SRB-3-4/13/2011, dated 24th November, 2011, reported as PTCL 2013 St. 562(ii).

**providers and airport service providers.--**(1) All charges on account of the following services provided or rendered to airlines by airport ground service providers and other airport services providers at an airport shall be leviable to sales tax:--

- (i) aircraft handling;
- (ii) passenger and baggage handling;
- (iii) cargo and mail handling;
- (iv) cabin services and maintenance;
- (v) ramp handling; and
- (vi) services like Airport Connect Open.

(2) The value of taxable services for the purpose of levy of sales tax shall be the gross amount charged for the services.

(3) The amount of sales tax involved shall be deposited in the prescribed manner by the 15th day of the following month and the prescribed tax return shall be filed within three days from the due date prescribed for payment of tax.

(4) The airport ground service providers and other airport service providers shall maintain such record as are prescribed under section 26 of the Act <sup>1</sup>[and sub-rule (2A) of rule 29 of these rules] in such manner as will enable distinct ascertainment of payment of the tax due.]

<sup>2</sup>**[40C. Ship Management Services.--**(1) Ship management services <sup>3</sup>[classified under CPC Code 83190 (relatable to tariff heading 9805.2100 in the Second Schedule to the Act as was in force on the 30th June, 2025)] shall pay tax at <sup>4</sup>[15%].

---

**1** The words inserted by Notification No. SRB-3-4/12/2015, dated 4th August, 2015, reported as PTCL 2015 St. 717.

**2** Rule 40C inserted by Notification No. SRB-3-4/3/2012, dated 2nd April, 2012, reported as PTCL 2013 St. 580.

**3** Substituted for the words “falling in tariff heading 9805.2100 of the Second Schedule to the Act” by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.

**4** Substituted for the figures “<sup>a</sup>[13%]” by Notification No. SRB-3-4/27/2024, dated 29th

- (2) Ship management services include the services of:--
- (a) Supervision or negotiation for the maintenance, survey and repair of ship;
  - (b) Engagement or providing of crew;
  - (c) Receiving the hire and freight charges on behalf of the owner;
  - (d) Negotiating contracts for bunker fuel and lubricating oils;
  - (e) Arranging or negotiating arrangements for loading and unloading;
  - (f) Payment on behalf of the owners of expenses incurred in providing services or in relation to management of the ship;
  - (g) Entry of the ship on protection or indemnity association;
  - (h) Providing or negotiating for victualling or storing of ship;
  - (i) Dealing with insurance, salvage or other claims;
  - (j) Arranging of insurance in relation to ship; and
  - (k) Any other ship management service.

(3) The person providing or rendering ship management services shall get himself e-registered with SRB and shall issue serially numbered tax invoices as prescribed in the sub-rule (1) of

---

June, 2024, *w.e.f.* 1st July, 2024, reported as PTCL 2024 St. 741.

**a** Substituted for the figures “<sup>a1</sup>[14%]” by Notification No. SRB-3-4/12/2016, dated 28th June, 2016, *w.e.f.* 1st July, 2016, reported as PTCL 2017 St. 104.

**a1** Substituted for the figures “<sup>a1a</sup>[15%]” by Notification No. SRB-3-4/5/2015, dated 1st July, 2015, *w.e.f.* 1st July, 2015, reported as PTCL 2015 St. 311.

**a1a** Substituted for the figures “16%” by Notification No. SRB-3-4/13/2014, dated 1st July, 2014, *w.e.f.* 1st July, 2014.

rule 29 <sup>1</sup>[and shall also maintain the records as prescribed in section 26 of the Act and sub-rule (2A) of rule 29 of these rules].

(4) The person providing or rendering ship management services shall e-deposit the amount of Sindh Sales Tax in the prescribed manner by the 15th day of the month following the tax period to which it relates and shall also e-file the prescribed tax return (SST-03) <sup>2</sup>[ within 3 days from the due date for payment of tax] by the 18th day of that following month.

(5) The person providing or rendering ship management services shall submit a quarterly statement in the form set out below, by the 24th day of the month following the quarter to which it relates:--

### GOVERNMENT OF SINDH

#### Sindh Revenue Board

#### QUARTERLY STATEMENT FOR SERVICES RENDERED BY SHIP MANAGEMENT SERVICE PROVIDERS

- (i) Name of the service provider .....
- (ii) Sindh Sales Tax Registration No./SNTN .....
- (iii) Period to which the Statement relates: from.....to .....

| S.<br>No. | Service Description                                                        | Value of Service (Rs.) |            |            |       |
|-----------|----------------------------------------------------------------------------|------------------------|------------|------------|-------|
|           |                                                                            | Month<br>1             | Month<br>2 | Month<br>3 | Total |
| 1.        | Supervision or negotiation for the maintenance, survey and repair of ship; |                        |            |            |       |
| 2.        | Engagement or providing of crew;                                           |                        |            |            |       |

**1** The words added by Notification No. SRB-3-4/12/2015, dated 4th August, 2015, reported as PTCL 2015 St. 717.

**2** Substituted for the words "by the 18 th day of that following month" by Notification No. SRB-3-4/13/2014, dated 1st July, 2014, w.e.f. 1st July, 2014.

| S. No. | Service Description                                                                                                  | Value of Service (Rs.) |         |         |       |
|--------|----------------------------------------------------------------------------------------------------------------------|------------------------|---------|---------|-------|
|        |                                                                                                                      | Month 1                | Month 2 | Month 3 | Total |
| 3.     | Receiving the hiring and freight charges on behalf of the owner;                                                     |                        |         |         |       |
| 4.     | Negotiating contracts for bunker fuel and lubricating oils;                                                          |                        |         |         |       |
| 5.     | Arranging or negotiating arrangements for loading and unloading;                                                     |                        |         |         |       |
| 6.     | Payment on behalf of the owners of expenses incurred in providing services or in relation to management of the ship; |                        |         |         |       |
| 7.     | Entry of the ship on protection or indemnity association;                                                            |                        |         |         |       |
| 8.     | Providing or negotiating for victualling or storing of ship;                                                         |                        |         |         |       |
| 9.     | Dealing with insurance, salvage or other claims;                                                                     |                        |         |         |       |
| 10.    | Arranging of insurance in relation to ship; and                                                                      |                        |         |         |       |
| 11.    | Other ship management service                                                                                        |                        |         |         |       |
| 12.    | Gross Total                                                                                                          |                        |         |         |       |
| 13.    | Value of admissible/creditable inputs                                                                                |                        |         |         |       |
| 14.    | Net Total Value                                                                                                      |                        |         |         |       |
| 15.    | CPR Number(s)                                                                                                        |                        |         |         |       |
| 16.    | Amount(s) of tax paid                                                                                                |                        |         |         |       |

.]

# <sup>1</sup>[40D. Services provided by Foreign Exchange Companies,

PTCL 2013 St. 605(ii). Annex to the Notification is as under:--

#### Annex to the Notification

Following easy to use procedure can be used by Money Exchange Companies for e-Filing of SRB Sales Tax on Services Returns: (Restricted application over the counter Sale/Purchase or providing service to the client over counter. 3)

1. User-ID and Password will be obtained after completing e-Enrollment process on <http://e.srb.gos.pk>
2. After Login to SRB website <http://e.srb.gos.pk>, open a new return by selecting the menu option of Declarations-> Return Filling. Select a 'Tax Month' from left panel.
3. A new Return will be opened. Select a link of 'Annex-C' as given on column Sr. No. 9. Your NTN and Name will be automatically appearing on the Return and Annexure.
4. By clicking on above link a Sales Details Performa (Annexure-C) will be opened as following. Enter your following sales detail in the Annexure-C:

| NTN | Document Type | Document No. | Date | Tax Rate | Value of Sales      | Sales Tax Involved |
|-----|---------------|--------------|------|----------|---------------------|--------------------|
|     |               |              |      |          | See. No. 5 and Expl |                    |

Use the following entries to fill-up these details.

- a. NTN: 9999997-8
  - b. Document Type: SI (Sales Invoice)
  - c. Document Number: 1
  - d. Date: 01/mm/yyyy
  - e. Tax Rate: 16%
  - f. Value of Sales: (Your Total Value of Sales)
  - g. Sales Tax Invoked: (This field will be automatically calculated)
5. The value of sales may be calculated as per following formulae:  
 Value of Sales of Taxable = (Sale + Purchase) x 0.002
- (e) Illustration: Exchange Company buys US\$50 for 4,500 rupees (say, at Rs. 90 per Dollar unit)  
 From a customer. The value of service shall be:  
 $20\text{paise} \times 4,50 = 900\text{ paise} / 100 = 9\text{ rupees}$   
 The tax at the rate of 16% shall be  $9 \times 16\% = \text{Rs. } 1.44$
6. Save Annexure-C details and back to the main return form. Now Save and Verify the Return.
  7. Deposit the payable tax amount in NBP branch on SRB Challan/PSID form SST-04. You will receive a CPR-ID from bank branch. Enter this CPR-ID number on the Return Form using 'Feed CPR' button.
  8. Press the Submit button on main return form to e-File and submit your return to SRB.

For further support and guidance, SRB support center is also functional at SRB Head

**Forex Dealers and Money Changers.**—(1) Every Foreign Exchange Company, Forex Dealer and Money Changer, hereinafter referred to as “exchange company” in this rule, shall pay the sales tax leviable on the services rendered or provided to any person in respect of currency exchange.

(2) The exchange company providing or rendering taxable services in the province of Sindh shall apply to the Sindh Revenue Board for sales tax registration in the prescribed manner.

(3) The value of services provided by an exchange company, in respect of transaction involving exchange of currencies at the counter shall be <sup>1</sup>[25 paisa] for every one hundred rupees equivalent being exchanged. The actual value exceeding the aforesaid fixed value shall not constitute the taxable value in such case.

<sup>2</sup>[(4) The sales tax on services shall be payable at the rate

---

Office, Shaheen Complex, Karachi, UAN: 111-778-000.]

**1** Substituted for the figures and word “20 paisa” by Notification No. SRB-3-4/27/2024, dated 29th June, 2024, w.e.f. 1st July, 2024, reported as PTCL 2024 St. 741.

**2** Sub-rule (4) substituted by Notification No. SRB-3-4/27/2024, dated 29th June, 2024, w.e.f. 1st July, 2024, reported as PTCL 2024 St. 741. At the time of substitution sub-rule (4) was as under:--

“(4) The sales tax on services shall be payable at the rate of <sup>a</sup>[13%] of the value determined in the manner provided above.

Illustration Exchange Company buys US\$ 50 for <sup>b</sup>[5,000] rupees (say, at Rs. <sup>c</sup>[100] per Dollar unit) from a customer. The value of service shall be:

$$20\text{paisa} \times \sup{d}[5,000] = \sup{e}[1,000] \text{ paisa}/100 = \sup{f}[10] \text{ rupees.}$$

$$\text{The tax at the rate of } \sup{g}[13\%] \text{ shall be Rs. } \sup{h}[10] \times \sup{i}[13\%] \text{ Rs. } \sup{j}[1.30]$$

and same formula for the sale.”

**a** Substituted for the figures “<sup>a1</sup>[14%]” by Notification No. SRB-3-4/12/2016, dated 28th June, 2016, w.e.f. 1st July, 2016, reported as PTCL 2017 St. 104.

**a1** Substituted for the figures “<sup>a1a</sup>[15%]” by Notification No. SRB-3-4/5/2015, dated 1st July, 2015, w.e.f. 1st July, 2015, reported as PTCL 2015 St. 311.

**a1a** Substituted for the figures “16%” by Notification No. SRB-3-4/13/2014, dated 1st July, 2014, w.e.f. 1st July, 2014.

**b** Substituted for the figures “4,500” by Notification No. SRB-3-4/12/2016, dated 28th June, 2016, w.e.f. 1st July, 2016, reported as PTCL 2017 St. 104.

**c** Substituted for the figures “90” by Notification No. SRB-3-4/12/2016, dated 28th June,

of 3% of the value determined in the manner provided above.

**Illustration:** Exchange company buys US\$ 50 for Rs. 5,000 (say, at Rs. 100 per Dollar unit) from a customer. In such case, the value of service shall be:--

25 paisa x 5,000 x 100 = Rs. 12.5

The tax at the rate of 3% shall be Rs. 12.5 x 3% = Re. 0.375.

The same formula shall also apply in the case of sale of the foreign currency.]

(5) The exchange company shall not be entitled to any input tax credit or adjustment.

---

2016, w.e.f. 1st July, 2016, reported as PTCL 2017 St. 104.

**d** Substituted for the figures “4,500” by Notification No. SRB-3-4/12/2016, dated 28th June, 2016, w.e.f. 1st July, 2016, reported as PTCL 2017 St. 104.

**e** Substituted for the figures “900” by Notification No. SRB-3-4/12/2016, dated 28th June, 2016, w.e.f. 1st July, 2016, reported as PTCL 2017 St. 104.

**f** Substituted for the figure “9” by Notification No. SRB-3-4/12/2016, dated 28th June, 2016, w.e.f. 1st July, 2016, reported as PTCL 2017 St. 104.

**g** Substituted for the figures “<sup>a</sup>[14%]” by Notification No. SRB-3-4/12/2016, dated 28th June, 2016, w.e.f. 1st July, 2016, reported as PTCL 2017 St. 104.

**a** Substituted for the figures “<sup>al</sup>[15%]” by Notification No. SRB-3-4/5/2015, dated 1st July, 2015, w.e.f. 1st July, 2015, reported as PTCL 2015 St. 311.

**al** Substituted for the figures “16%” by Notification No. SRB-3-4/13/2014, dated 1st July, 2014, w.e.f. 1st July, 2014.

**h** Substituted for the figure “9” by Notification No. SRB-3-4/12/2016, dated 28th June, 2016, w.e.f. 1st July, 2016, reported as PTCL 2017 St. 104.

**i** Substituted for the figures “<sup>a</sup>[14%]” by Notification No. SRB-3-4/12/2016, dated 28th June, 2016, w.e.f. 1st July, 2016, reported as PTCL 2017 St. 104.

**a** Substituted for the figures “<sup>al</sup>[15%]” by Notification No. SRB-3-4/5/2015, dated 1st July, 2015, w.e.f. 1st July, 2015, reported as PTCL 2015 St. 311.

**al** Substituted for the figures “16%” by Notification No. SRB-3-4/13/2014, dated 1st July, 2014, w.e.f. 1st July, 2014.

**J** Substituted for the figures “<sup>a</sup>[1.26]” by Notification No. SRB-3-4/12/2016, dated 28th June, 2016, w.e.f. 1st July, 2016, reported as PTCL 2017 St. 104.

**a** Substituted for the figures “<sup>al</sup>[1.35]” by Notification No. SRB-3-4/5/2015, dated 1st July, 2015, w.e.f. 1st July, 2015, reported as PTCL 2015 St. 311.

**al** Substituted for the figures “1.44” by Notification No. SRB-3-4/13/2014, dated 1st July, 2014, w.e.f. 1st July, 2014.

(6) The exchange company shall issue tax invoice, as prescribed in rule 29.

(7) The tax due for each tax period shall be paid and the return shall be filed by the central or the regional office of the registered person in Sindh in the manner and at the time as prescribed in rules 13 and 14. However, the exchange company shall fill in the return and only the Annex C thereof providing total value of services, determined in the prescribed manner, for the tax period in a single entry.

(8) In case sales tax is not deposited or if the tax return is not filed in the prescribed manner (as per annexure for on line submission of return) by the prescribed due date, the exchange company shall, in addition to the payment of sale tax and default surcharge, be also liable to penalty under the Act or these rules.

(9) The registered person shall maintain separate record of all transaction and the tax collected thereon in respect of each branch or sub-office in Sindh and shall keep consolidated record at the central or regional office in Sindh in such manner as will enable distinct ascertainment of collection of sales tax on each of the services mentioned in the scope of these rules.]

<sup>1</sup>**[41. Services provided or rendered by Stockbrokers <sup>2</sup>, commodity brokers or futures brokers].--**(1) The provisions of this rules shall apply to the persons providing or rendering the services of <sup>3</sup>[stockbrokers, commodity brokers or futures brokers].

<sup>1</sup> Rule 41 substituted by Notification No. SRB-3-4/9/2013, dated 1st July, 2013, reported as PTCL 2013 St. 718. At the time of substitution Rule 41 was as under:--

**“41. Stockbrokers.--**(1) Value of taxable services for the purpose of levy of sales tax shall be the gross commission charged from clients in respect of purchase or sale of shares in a Stock Exchange.

(2) The Stock Brokers shall maintain records as stipulated in section 26 of the Act in such manner as will enable distinct ascertainment of payment of tax due.”

<sup>2</sup> Substituted for the words **“and Commodity brokers”** by Notification No. SRB-3-4/5/2015, dated 1st July, 2015, w.e.f. 1st July, 2015, reported as PTCL 2015 St. 311.

<sup>3</sup> Substituted for the words **“Stockbrokers and Commodity brokers”** by Notification No. SRB-3-4/5/2015, dated 1st July, 2015, w.e.f. 1st July, 2015, reported as PTCL 2015 St. 311.

(2) Every such <sup>1</sup>[stockbroker, commodity broker and futures broker] shall be registered under section 24 of the Act, read with the provisions of Chapter-II of these rules.

<sup>2</sup>[(3) The value of taxable services for the purposes of levy of sales tax shall be the gross commission, fee, remuneration and charges received by a stockbroker or a commodity broker <sup>3</sup>[or a futures broker] from his clients, customers or service recipients in respect of:--

- (a) sale or purchase or subscription of securities in an exchange or over-the-counter market/deal;
- (b) <sup>4</sup>[advisory services including securities adviser services or consultancy services including securities consultancy services and securities manager] services;
- (c) research services; and
- (d) other such identical or similar services.]

(4) Where a <sup>5</sup>[stockbroker or a commodity broker or a futures broker] has himself purchased stocks or commodity

---

**1** Substituted for the words "Stockbroker and Commodity broker" by Notification No. SRB-3-4/5/2015, dated 1st July, 2015, *w.e.f.* 1st July, 2015, reported as PTCL 2015 St. 311.

**2** Sub-rule (3) substituted by Notification No. SRB-3-4/13/2014, dated 1st July, 2014, *w.e.f.* 1st July, 2014. At the time of substitution sub-rule (3) was as under:--

“(3) The value of taxable services for the purposes of levy of sales tax shall be the gross commission, fee and other amounts charged by a Stockbroker or a Commodity broker from his clients in respect of purchase or sale of shares in a Stock Exchange or in respect of purchase or sale of commodity contracts including futures, options and similar financial derivatives in a commodity exchange as defined in the Securities and Exchange Ordinance, 1969.”

**3** The words added by Notification No. SRB-3-4/5/2015, dated 1st July, 2015, *w.e.f.* 1st July, 2015, reported as PTCL 2015 St. 311.

**4** Substituted for the words "advisory or consultancy" by Notification No. SRB-3-4/5/2015, dated 1st July, 2015, *w.e.f.* 1st July, 2015, reported as PTCL 2015 St. 311.

**5** Substituted for the words "Stockbroker or a Commodity broker" by Notification No. SRB-3-4/5/2015, dated 1st July, 2015, *w.e.f.* 1st July, 2015, reported as PTCL 2015 St. 311.

contracts from his own resources with a view to selling the same to any person other than the concerned joint-stock company or joint-commodity company, he shall pay the tax on the basis of the commission worked out on the open market rates at the time of sale of such stocks or commodity contracts.

(5) The tax involved on the services provided or rendered by a <sup>1</sup>[stockbroker or a commodity broker or a futures brokers] during a tax period shall be deposited by such a <sup>1</sup>[stockbroker or a commodity broker or a futures brokers] in the manner prescribed in Chapter-III of these rules by the 15th day of the month following the tax period to which it relates. The <sup>1</sup>[stockbroker or a commodity broker or a futures brokers] shall file his tax return in the manner prescribed in Chapter-III of these rules within 3 days from the due date prescribed for payment of tax.

(6) The <sup>2</sup>[stockbrokers, commodity brokers and futures brokers] shall maintain records as stipulated in section 26 of the Act and <sup>3</sup>[sub-rule (2A)] of rule 29 of these rules in such manner as will enable distinct ascertainment of payment of tax due.]

**<sup>4</sup>[41A. Services provided or rendered by underwriters.--(1)**  
The provisions of the this rule shall apply to the persons providing or rendering the services of underwriters.

(2) Every underwriter shall be registered under section 24 of the Act, read with the provisions of the rules in Chapter-II of

---

**1** Substituted for the words "Stockbroker or a Commodity broker" by Notification No. SRB-3-4/5/2015, dated 1st July, 2015, w.e.f. 1st July, 2015, reported as PTCL 2015 St. 311.

**2** Substituted for the words "Stock Brokers" by Notification No. SRB-3-4/5/2015, dated 1st July, 2015, w.e.f. 1st July, 2015, reported as PTCL 2015 St. 311.

**3** Substituted for the words "sub-rule (2)" by Notification No. SRB-3-4/12/2015, dated 4th August, 2015, reported as PTCL 2015 St. 717.

**Note:** The amendment appearing in Notification No. SRB-3-4/12/2015, dated 4th August, 2015 as under:--

“(e) in rule 41, in sub-rule (6), for the words “sub-rule (2)”, the word “sub-rule (2A)” shall be inserted;”

**4** Rule 41A added by Notification No. SRB-3-4/12/2015, dated 4th August, 2015, reported as PTCL 2015 St. 717.

these Rules.

(3) The value of the taxable services in relation to the services provided or rendered by an underwriter shall be the gross amount of consideration, including the fee or the commission, charged by the underwriter.

(4) The tax involved on the services during a tax period shall be deposited, in the prescribed manner, by the 15th day of the month following the tax period to which it relates. The underwriter shall file his return, in the prescribed manner, within 3 days from the due date prescribed for payment of tax.

(5) The underwriter shall maintain the records as prescribed in section 26 of the Act and sub-rule (2A) of rule 29 of these Rules.]

**<sup>1</sup>[41B. Services provided or rendered by indenters and commission agents.--(1) The provisions of this rule shall apply to the persons providing or rendering the services of indenters and of commission agents.**

(2) Every indenter and every commission agent shall be registered under section 24 of the Act, read with the provisions of the rules in Chapter-II of these Rules <sup>2</sup>[:]

<sup>3</sup>[Provided that a person (employee) covered under the Proviso to clause (a) of sub-section (3) of section 4 of the Act shall not be required to register subject to the condition that the employer of such a person is duly registered under sections 24, 24A or 24B of the Act, or is e-signed up as a withholding agent under the provisions of Sindh Sales Tax Special Procedure (Withholding) Rules, 2014 and deducts and withholds the whole of

---

**1** Rule 41B added by Notification No. SRB-3-4/12/2015, dated 4th August, 2015, reported as PTCL 2015 St. 717.

**2** Substituted for full-stop by Notification No. SRB-3-4/18/2024, dated 10th May, 2024, reported as PTCL 2024 St. 554(ii).

**3** Proviso added by Notification No. SRB-3-4/18/2024, dated 10th May, 2024, reported as PTCL 2024 St. 554(ii).

the amount of Sindh sales tax payable on services of such a person and deposits the said amount in Sindh Government's head of account "B-02384" in the prescribed manner.]

(3) The value of the services provided or rendered by an indenter or a commission agent shall be the gross amount of consideration, including the commission or fee or remuneration or royalty on a transaction, received by an indenter or a commission agent whether from the person whom he represents or from the person to whom he provides or renders his services.

(4) Where an indenter or a commission agent receives any consideration, including commission or fee or remuneration or royalty on any transaction, from a person resident in a country other than Pakistan, such a consideration shall be treated as the tax-inclusive value and the amount of tax shall be worked out by the indenter or the commission agent on the basis of tax fraction formula.

(5) Every person providing or rendering the services of an indenter or a commission agent shall deposit the amount of tax, in the prescribed manner, by the 15th day of the month following the tax period to which it relates and shall also file the return within 3 days from the due date for payment of tax:

Provided that in case of transactions covered by sub-rule (4) of this rule, the due date for payment of tax shall be the 15th day of the month following the month in which the consideration, including commission or fee or remuneration or royalty, is received by the indenter or the commission agent.

(6) The indenter and the commission agent shall maintain the records as prescribed in section 26 of the Act and sub-rule (2A) of rule 29 of these rules. The indenter and the commission agent shall also maintain record of the indents issued and also of all the agreements or contracts under which he acts as an indenter or as a commission agent.]

#### **<sup>1</sup>[41C. Services provided or rendered by auctioneers.--(1)**

The provisions of this rule shall apply to the persons providing or rendering the services as an auctioneer and shall, *inter alia*, apply to cases of auction, whether public auction or auction by tender of any property or goods (including the property or goods confiscated or attached), whether or not belonging to Federal Government or a Provincial Government or a Local Government or any other authority, including a firm or a company or an autonomous cooperation or a body corporate. This shall also apply to the auction of the right to collect tolls, fees and other levies, by whatever name called.

(2) Every person providing or rendering the services as an auctioneer shall be registered under section 24 of the Act, read with the provisions of the rules in Chapter-II of these Rules.

(3) Every person providing or rendering the services as an auctioneer shall issue tax invoices in the manner prescribed in sub-rule (1) of rule 29 of these Rules and shall charge and collect tax at the rate of <sup>1</sup>[8%] of the consideration, including commission or fee or remuneration or royalty as are received by him and shall deposit the same in Sindh Government's head of account "B-02384" in the prescribed manner by the 15th day of the month following the tax period to which it relates and shall also file the return within 3 days from the due date for payment of tax:

Provided that in case of auction of property or goods by the owner of the property or the goods, the tax shall be payable by such person (owner).

(4) The person providing or rendering the services of auctioneers shall maintain the records as prescribed in section 26 of the Act and sub-rule (2 A) of rule 29 of these Rules.]

## PART-IX

### 42. Services provided or rendered by <sup>2</sup>[hotels, motels, guest

---

<sup>1</sup> Substituted for the figure "10%" by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.

<sup>2</sup> Substituted for the word and commas "hotels, restaurants, clubs and caterers" by Notification No. SRB-3-4/2/2012, dated 1st February, 2012, reported as PTCL 2013 St. 576.

houses, <sup>1</sup>[farmhouses,] clubs, restaurants <sup>2</sup>[, marriage halls and lawns], caterers etc.].--(1) *Services relating to food items, drinks and eatables.*--The provisions of this part shall apply for collection and payment of sales tax on services in the matter of food, drinks (water soft drinks and other) and other eatables served by hotels <sup>3</sup>[, motels, guest houses], <sup>4</sup>[farmhouses,] Restaurants, Marriage Halls, Lawns, Clubs And Caterers, whether for consumption inside the premises of the referred establishment or for supply or delivery for outside consumption.

- (a) <sup>5</sup>[Every restaurant or caterer] whose total annual turnover <sup>6</sup>[\* \* \*] exceeds rupees <sup>7</sup>[5] million per annum of all the outlets of such registered person in the Province of Sindh, shall, if not already registered, obtain registration in the manner as specified in chapter II of these rules. The

- 
- 1** The word and comma inserted by Notification No. SRB-3-4/27/2024, dated 29th June, 2024, w.e.f. 1st July, 2024, reported as PTCL 2024 St. 741.
- 2** The comma and the words inserted by Notification No. SRB-3-4/9/2013, dated 1st July, 2013, reported as PTCL 2013 St. 718.
- 3** The commas and words added by Notification No. SRB-3-4/2/2012, dated 1st February, 2012, reported as PTCL 2013 St. 576.
- 4** The word and comma inserted by Notification No. SRB-3-4/27/2024, dated 29th June, 2024, w.e.f. 1st July, 2024, reported as PTCL 2024 St. 741.
- 5** Substituted for the words “<sup>a</sup>[Every such restaurant or caterer who are not located in the premises of a hotel, motel, guest house, <sup>b</sup>[farmhouse,] marriage lawn, or club, but]” by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.
- a** Substituted for the words “Every such person” by Notification No. SRB-3-4/2/2012, dated 1st February, 2012, reported as PTCL 2013 St. 576
- b** The word and comma inserted by Notification No. SRB-3-4/27/2024, dated 29th June, 2024, w.e.f. 1st July, 2024, reported as PTCL 2024 St. 741.
- 6** The words "from the service of such food items" omitted by Notification No. SRB-3-4/15/2021, dated 30th June, 2021, w.e.f. 1st July, 2021, reported as PTCL 2021 St. 735(ii).
- 7** Substituted for the figures “<sup>a</sup>[2.5]” by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.
- a** Substituted for the figure “<sup>a1</sup>[4]” by Notification No. SRB-3-4/23/2022, dated 28th June, 2022, reported as PTCL 2022 St. 585.
- a1** Substituted for the figures “3.6” by Notification No. SRB-3-4/12/2016, dated 28th June, 2016, w.e.f. 1st July, 2016, reported as PTCL 2017 St. 104.

determination of the turnover will be made on monthly turnover basis, keeping in view area, location, city, menu served, capacity and by delivery and sale/supply, if not otherwise determinable <sup>1</sup>[:]

<sup>2</sup>[Provided that the aforesaid threshold of total annual turnover exceeding rupees <sup>3</sup>[5] million per annum shall not apply in case of following categories of restaurants and caterers:--

- (i) restaurants which are air-conditioned on any day in a financial year <sup>4</sup>[and restaurants which are located within the building or premises of air-conditioned shopping malls or shopping plazas];
- (ii) restaurants and caterers located within the building, premises or precincts of any hotel, motel, guest house <sup>5</sup>[, farmhouse] or club whose services are liable to sales tax;
- (iii) restaurants and caterers providing or rendering services in the building, premises, precincts, hall or lawn of any hotel, motel,

---

**1** Substituted for the full stop by Notification No. SRB-3-4/1/2013, dated 31st January, 2013, reported as PTCL 2013 St. 615(ii).

**2** Proviso added by Notification No. SRB-3-4/1/2013, dated 31st January, 2013, reported as PTCL 2013 St. 615(ii).

**3** Substituted for the figures “<sup>a</sup>[2.5]” by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.

**a** Substituted for the figure “<sup>a1</sup>[4]” by Notification No. SRB-3-4/23/2022, dated 28th June, 2022, reported as PTCL 2022 St. 585.

**a1** Substituted for the figures “3.6” by Notification No. SRB-3-4/12/2016, dated 28th June, 2016, *w.e.f.* 1st July, 2016, reported as PTCL 2017 St. 104.

**4** The words added by Notification No. SRB-3-4/12/2016, dated 28th June, 2016, *w.e.f.* 1st July, 2016, reported as PTCL 2017 St. 104.

**5** The comma and words inserted by Notification No. SRB-3-4/27/2024, dated 29th June, 2024, *w.e.f.* 1st July, 2024, reported as PTCL 2024 St. 741.

<sup>1</sup>[guest house, farmhouse] or club whose services are liable to sales tax;

- (iv) restaurants and caterers which are franchisers or franchisees;
- (v) restaurants and caterers having branches or more than one outlet in Sindh; or
- (vi) restaurants and caterers whose total utility bills (gas, electricity and telephone) exceed Rs. 40,000/= in any month during a financial year.]

- (b) Every person serving/supplying food, in or from the premises of hotels <sup>2</sup>[, motels, guest houses], <sup>3</sup>[farmhouses,] restaurants, marriage halls, lawns, clubs and caterers shall be charged and pay sales tax at the <sup>4</sup>[standard rate of 15%] <sup>5</sup>[:]

<sup>6</sup>[Provided that the persons providing or rendering the services of restaurant <sup>7</sup>[classified under CPC Codes 633 and 634 (relatable to tariff heading 9801.2000 in the Second Schedule to the Act as was in force on the 30th June, 2025)] against

---

**1** Substituted for the word “guesthouse” by Notification No. SRB-3-4/27/2024, dated 29th June, 2024, w.e.f. 1st July, 2024, reported as PTCL 2024 St. 741.

**2** The commas and words added by Notification No. SRB-3-4/2/2012, dated 1st February, 2012, reported as PTCL 2013 St. 576.

**3** The words and comma inserted by Notification No. SRB-3-4/27/2024, dated 29th June, 2024, w.e.f. 1st July, 2024, reported as PTCL 2024 St. 741.

**4** Substituted for the words “rate specified in the Second Schedule to the Act” by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.

**5** Substituted for the full stop by Notification No. SRB-3-4/2/2012, dated 1st February, 2012, reported as PTCL 2013 St. 576.

**6** Provisos inserted by Notification No. SRB-3-4/27/2024, dated 29th June, 2024, w.e.f. 1st July, 2024, reported as PTCL 2024 St. 741.

**7** Substituted for the brackets, words and figures “(tariff heading 9801.2000)” by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.

payments in digital modes as prescribed <sup>1</sup>[at S. No. 4 of the Table in Part-II of the Second Schedule to the Act], shall charge and pay sales tax at the rate of 8% on transactions against such digital mode payments:

Provided further that the Board may, on receipt of a request in this regard, allow a restaurant to pay sales tax on their restaurant services at the standard rate of 15% instead of the reduced rate of 8%:]

<sup>2</sup><sup>3</sup>[Provided further] that the Board may require, in terms of sub-section (3) of section 52 of the Act, all hotels or motels or <sup>4</sup>[guest houses or farmhouses] or restaurants or clubs or marriage halls and lawns to submit a periodical statement to the Board containing such particulars of the catering activity conducted in their premises as it may prescribe.]

- (c) If the supplies are made free of charge or for some other consideration or a consideration which is lower than the listed prices, the tax shall be charged as if it were supplied at the price listed in the menu card.
- (d) The food served by flight-kitchens on-board the conveyance leaving for a destination outside Pakistan shall be exempt.

---

**1** Substituted for the words “in notification No. SRB-3-4/8/2013 dated the 1st July, 2013, as amended by notification No. SRB-3-4/24/2024 dated 29th June, 2024” by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.

**2** Proviso added by Notification No. SRB-3-4/2/2012, dated 1st February, 2012, reported as PTCL 2013 St. 576.

**3** Substituted for the word “Provided” by Notification No. SRB-3-4/27/2024, dated 29th June, 2024, *w.e.f.* 1st July, 2024, reported as PTCL 2024 St. 741.

**4** Substituted for the word “guesthouses” by Notification No. SRB-3-4/27/2024, dated 29th June, 2024, *w.e.f.* 1st July, 2024, reported as PTCL 2024 St. 741.

- <sup>1</sup>[(e) The tax involved on the services provided or rendered by hotels, motels, guest houses, <sup>2</sup>[farmhouses,] restaurants and caterers during a tax period shall be paid by the service provider in the manner prescribed in Chapter-III of these rules by the 15th day of the month following the tax period to which it relates.
- (f) The person providing or rendering the services of hotels, motels, guest houses, <sup>3</sup>[farmhouses,] restaurants and caterers shall file his tax return in the manner prescribed in Chapter-III of these rules within 3 days from the due date prescribed for payment of tax. In Annex-"C" of such tax return (in Form SST-03), in the sub-column "Number" under the column "Documents/Invoices", the service provider shall indicate each and every serial number of the document and invoice issued during the tax period.] <sup>4</sup>[In Annex-"C" of such tax return, the person providing or rendering restaurant services shall clearly, specifically and separately indicate the particulars of the restaurant services provided or rendered by him at the standard rate of 15% and at the reduced rate of 8%.]

<sup>5</sup>(1A) *Other services provided or rendered by marriage halls and lawns.*--(a) In relation to marriage halls and lawns, the value of taxable services for the levy of tax shall be the gross amount charged for the services, including the services of catering,

- 
- 1**      Clauses (e) & (f) added by Notification No. SRB-3-4/12/2017, dated 5th June, 2017, w.e.f. 1st day of July, 2017.
- 2**      The word and comma inserted by Notification No. SRB-3-4/27/2024, dated 29th June, 2024, w.e.f. 1st July, 2024, reported as PTCL 2024 St. 741.
- 3**      The word and comma inserted by Notification No. SRB-3-4/27/2024, dated 29th June, 2024, w.e.f. 1st July, 2024, reported as PTCL 2024 St. 741.
- 4**      The words etc. inserted by Notification No. SRB-3-4/27/2024, dated 29th June, 2024, w.e.f. 1st July, 2024, reported as PTCL 2024 St. 741.
- 5**      Sub-rule (1A) added by Notification No. SRB-3-4/9/2013, dated 1st July, 2013, reported as PTCL 2013 St. 718.

pandal & shamiana, decoration, illumination and lighting, air-conditioning, fumigation, event management, event photography/videography, valet, security, *etc.*, as are provided or rendered by such marriage halls and lawns. It shall not include consideration received on account of refundable deposits or security unless the same is deducted or adjusted in full or in part as settlement or recovery of dues for the services provided or rendered.

(b) Every such person providing or rendering the services of marriage halls and lawns shall register himself under section 24 of the Act, read with the provisions of Chapter-II of these rules. However, where the marriage halls and lawns are owned or operated by a hotel, motel, guest house, <sup>1</sup>[farmhouse,] restaurant, caterer or club or are located within the building, premises or precincts of such hotel, motel, guest house, <sup>2</sup>[farmhouse,] restaurant, caterer or club as are already registered under this Act, separate registration shall not be required provided that the details of such marriage halls and lawns are duly entered in the tax registration profile of such hotel, motel, <sup>3</sup>[guest house, farmhouse,] restaurant, caterer or club in terms of rule 7 of these rules read with the Form SST-01.

(c) Every such person shall issue a serially-numbered invoice or bill of charges or an electronically generated invoice or bill of charges for each transaction in terms of sub-rule (4) of this rule. The invoice or the bill of charges shall contain the particulars as specified in sub-rule (1) of rule 29 of these rules. A copy of the invoice or the bill of charges shall be given to the person to whom such services are provided or rendered and one copy shall be retained by the service provider in the bound book of invoices or bill of charges.

(d) Every such person (marriage hall and lawn) shall

---

**1** The word and comma inserted by Notification No. SRB-3-4/27/2024, dated 29th June, 2024, *w.e.f.* 1st July, 2024, reported as PTCL 2024 St. 741.

**2** The word and comma inserted by Notification No. SRB-3-4/27/2024, dated 29th June, 2024, *w.e.f.* 1st July, 2024, reported as PTCL 2024 St. 741.

**3** Substituted for the word “guesthouse” by Notification No. SRB-3-4/27/2024, dated 29th June, 2024, *w.e.f.* 1st July, 2024, reported as PTCL 2024 St. 741.

maintain account of all services provided or rendered by him and shall also maintain the record prescribed in section 26 of the Act and sub-rule (2A) of rule 29 of these rules.

(e) The tax involved on the services provided or rendered by persons engaged in the economic activity of marriage halls and lawns during a tax period shall be paid by the service provider in the manner prescribed in Chapter-III of these rules by the 15th day of the month following the tax period to which it relates. The tax return shall be filed by the service provider in the manner prescribed in Chapter-III of these rules within 3 days from the due date prescribed for payment of tax.]

(2) *Other services provided or rendered by clubs and hotels.*--(a) In relation to clubs, the value of taxable services for the purpose of levy of Sales Tax shall be the gross amount charged or the consideration in money including fee relating to award of new membership, monthly membership fee <sup>1</sup>[and donations or contributions received from members or applicants for membership] and all Federal or Provincial levies, if any, which club receives from its members or clients for providing or rendering taxable services. It shall not include consideration received on account of refundable deposit or security unless the same is deducted or adjusted in full or in part as settlement or recovery of dues for services. <sup>2</sup>[It shall also not include the club's voluntarily deposited receipts on account of staff welfare like eid gifts, bonuses and gratuity to the club staff and donations received for charitable causes subject to the condition that the amounts, so received for these purposes, are used, entirely and exclusively, for the purpose for which it is received.]

*Explanation:*--Membership includes permanent membership where it is initially given, temporary membership, associated membership, honorary membership or membership of any affiliated club using the services of the other club;

---

**1** The words inserted by Notification No. SRB-3-4/2/2012, dated 1st February, 2012, reported as PTCL 2013 St. 576.

**2** The words, commas, colon and the proviso added by Notification No. SRB-3-4/13/2011, dated 24th November, 2011, reported as PTCL 2013 St. 562(ii).

(b) In relation to hotels, the provisions of this part shall apply for collection and payment of Sales Tax on all the services like gym, sports, swimming, golf, events organized, exhibitions, shows, parties *etc*, used by the clients in addition to the food, drinks and other eatables.

<sup>1</sup>[(3) Every registered person shall submit the monthly tax return and make the payment of the tax due in the manner and by the due date as prescribed in rules 13 and 14:

Provided that in respect of services provided or rendered by clubs, the due date for deposit of the tax due shall be the fifteenth day of the second month following the month in which services were provided or rendered by the club and the club shall also file the prescribed tax return within three days of the due date for the payment of the tax.]

<sup>2</sup>[(4) Every person, providing or rendering the services of a restaurant, may, instead of issuing invoices containing value exclusive of Sindh sales tax, issue invoices showing value inclusive of Sindh sales tax provided that he has clearly and legibly indicated, on his menu card, price list and invoice that the price of items served is inclusive of the amount of Sindh sales tax. In such cases, the amount of tax shall be calculated and deposited by the service provider under the tax fraction formula <sup>3</sup>[:]

---

**1** Sub-rule (3) substituted by Notification No. SRB-3-4/1/2013, dated 31st January, 2013, reported as PTCL 2013 St. 615(ii). At the time of substitution sub-rule (3) was as under:--

“(3) Every registered person shall submit the monthly return alongwith the payment of tax due by the fifteenth day of the following month in the manner as provided in Chapter III of these rules:

Provided that in respect of supplies made by the clubs, the due date for filing of return and deposit of tax due shall be the 15th day of the second month following the month in which supplies were made by the club.”

**2** Substituted sub-rule (4) by Notification No. SRB-3-4/15/2021, dated 30th June, 2021, *w.e.f.* 1st July, 2021, reported as PTCL 2021 St. 735(ii). At the time of substitution sub-rule (4) was as under:--

(4) Every person shall print, in his menu card or list of food items to be supplied, the price of each item or as the case may be, combination of food, inclusive of all duties and taxes, whether Provincial or Federal, including the Sales Tax. The recipient or consumer of food shall be invoiced or billed pay only the price shown in the menu card or price list

**3** Substituted for the full stop by Notification No. SRB-3-4/29/2021, dated 26th August,

<sup>1</sup>[Provided that in case of the persons, providing or rendering the services of a restaurant, whose Point of Sale (POS) system for invoicing is linked or is required to be linked with the system of the Board, the provisions of aforesaid sub-rule (4) shall not apply.]

(5) The registered persons shall issue a serially numbered Sales Tax invoice or bill.

(6) The persons using computerized accounting system may issue the computer generated cash memo or as the case may be a computer-generated Sales Tax invoice.

<sup>2</sup>[(6A) Every person providing or rendering the services of club shall, in addition to the monthly tax return (Form SST-03), submit a quarterly statement, together with its Annex-A, in the following format:--

**QUARTERLY STATEMENT OF THE SERVICES PROVIDED  
OR RENDERED BY THE CLUB**

Name of the Club: \_\_\_\_\_

Sindh Sales Tax Registration No. /SNTN: \_\_\_\_\_

Months (tax periods) to which the statement relates: \_\_\_\_\_

CPR Nos and dates: \_\_\_\_\_

| Sl. No. | Particulars of Services.             | Value of services |         |         |       |
|---------|--------------------------------------|-------------------|---------|---------|-------|
|         |                                      | Month 1           | Month 2 | Month 3 | Total |
| 1.      | Monthly/periodically/fee/charges:--  |                   |         |         |       |
|         | (a) For Members                      |                   |         |         |       |
|         | (b) For Member's spouse & household. |                   |         |         |       |
|         | (c) For absentee Members.            |                   |         |         |       |

2021, reported as PTCL 2021 St. 1076(i), w.e.f. 1st October, 2021.

**1** Proviso added by Notification No. SRB-3-4/29/2021, dated 26th August, 2021, reported as PTCL 2021 St. 1076(i), w.e.f. 1st October, 2021.

**2** Sub-rules (6A) & (6B) added by Notification No. SRB-3-4/14/2012, dated 27th September, 2012, reported as PTCL 2103 St. 608.

|                                                                                                                                                            |  |  |  |  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|--|--|
| (d) For non-utilization.                                                                                                                                   |  |  |  |  |
| 2. New Membership or Transfer Membership fee/charges.                                                                                                      |  |  |  |  |
| 3. Donation and contribution received from Members or Applicants for new membership.                                                                       |  |  |  |  |
| 4. Fee/subscription/charges for sports/games/library/swimming pool/locker/etc.                                                                             |  |  |  |  |
| 5. Room rent charges.                                                                                                                                      |  |  |  |  |
| 6. Restaurant/Bakery/Beverages/Catering charges.                                                                                                           |  |  |  |  |
| 7. Late-payment charges/Service charges.                                                                                                                   |  |  |  |  |
| 8. Club Events/Programs/Function charges.                                                                                                                  |  |  |  |  |
| 9. Amount/charges received for the use of premises halls for functions (List of Caterers and the amount received from them to be provided at Annex-A).     |  |  |  |  |
| 10. Halls/Lawn charges received from members/non-members for their functions/events, including marriage parties (excluding the charges at S. No. 9 Above). |  |  |  |  |
| 11. Arrears or other charges adjusted against refundable security deposit.                                                                                 |  |  |  |  |
| 12. Other services provided to members/non-members.                                                                                                        |  |  |  |  |
| 13. Total amount charged for taxable services.                                                                                                             |  |  |  |  |
| 14. Non-taxable services:                                                                                                                                  |  |  |  |  |
| (a) Voluntary staff welfare charges, Voluntary eid gifts for staff and voluntary bonuses and gratuity to staff.                                            |  |  |  |  |
| (b) Donations received for charitable causes.                                                                                                              |  |  |  |  |
| (c) Refundable security deposits.                                                                                                                          |  |  |  |  |
| (d) Others (please specify if any).                                                                                                                        |  |  |  |  |
| <b>AMOUNT OF TAX</b>                                                                                                                                       |  |  |  |  |
| 15. Amount of tax on services provided as                                                                                                                  |  |  |  |  |

|                                                                                         |  |  |  |  |
|-----------------------------------------------------------------------------------------|--|--|--|--|
| per S. No. 13.                                                                          |  |  |  |  |
| 16. Amount of input tax claimed.                                                        |  |  |  |  |
| 17. Amount of tax withheld by others.                                                   |  |  |  |  |
| 18. Amount of tax withheld by the club<br>(as service recipient-cum-withholding agent). |  |  |  |  |
| 19. Net Amount of tax payable {(15+18)-(16+17)}.                                        |  |  |  |  |
| 20. Amount of tax deposited.                                                            |  |  |  |  |

**Annex “A”****Details of the Caterers**

| Date | Lawn/<br>Hall<br>name/<br>Number | Name of<br>Caterer<br>who<br>provided<br>services | SNTN/<br>NTN of<br>the Caterer | No. of<br>persons/<br>guests<br>served by<br>the Caterer | Charges<br>per head<br>received<br>by the<br>Club for<br>use of<br>Club<br>premises<br>by<br>Caterer. | Amount<br>of sales<br>tax<br>charged,<br>if any, by<br>the Club<br>from the<br>Caterer or<br>on behalf<br>of the<br>Caterer. | Remarks,<br>if any |
|------|----------------------------------|---------------------------------------------------|--------------------------------|----------------------------------------------------------|-------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|--------------------|
|      |                                  |                                                   |                                |                                                          |                                                                                                       |                                                                                                                              |                    |
|      |                                  |                                                   |                                |                                                          |                                                                                                       |                                                                                                                              |                    |
|      |                                  |                                                   |                                |                                                          |                                                                                                       |                                                                                                                              |                    |
|      |                                  |                                                   |                                |                                                          |                                                                                                       |                                                                                                                              |                    |
|      |                                  |                                                   |                                |                                                          |                                                                                                       |                                                                                                                              |                    |
|      |                                  |                                                   |                                |                                                          |                                                                                                       |                                                                                                                              |                    |

(6B) The statement prescribed in sub-rule (6A) shall be submitted by the 24th day of the <sup>1</sup>[second month] following the respective quarters ending September, December, March and June.]

(7) The registered person shall maintain all the records as prescribed under section 26 of the Act <sup>2</sup>[and sub-rule (2A) of

**1** Substituted for the word “month” by Notification No. SRB-3-4/1/2013, dated 31st January, 2013, reported as PTCL 2013 St. 615(ii).

**2** The word added by Notification No. SRB-3-4/12/2015, dated 4th August, 2015, reported as PTCL 2015 St. 717.

rule 29 of these rules].

<sup>1</sup>[PART-X

**42A. Services provided or rendered by property developers and promoters.**—(1) Services provided or rendered by such property developers and promoters as are levied to tax at a specific rate not based on value, <sup>2</sup>[as prescribed at S. No. 1B of the Table in Part-II of the Second Schedule to the Act], shall be collected and paid by the service provider in accordance with this rule at the time and in the manner prescribed by the Act or the rules issued thereunder <sup>3</sup>[.]

(2) No input tax credit or adjustment or deduction shall be allowed to the service providers governed by this rule <sup>4</sup>[.]

(3) The fixed rate of tax, as notified, shall be paid by the service provider at the time he receives payment of the value for such services preceding the event of lease or conveyance deed:

Provided that where the property is sold on installment basis, the tax shall be paid by the service provider at the time he receives the respective installments. In such cases, the total amount of tax due on a property, so sold on installment-payment basis, shall be divided proportionately on the basis of the installments as may be agreed between the service-provider and the buyer/service recipient;

Provided further that where an installment is not paid by the buyer/service recipient on the due date, the service provider may defer the payment of tax due accordingly to a date when he actually receives the payment of the installment from the buyer; and

---

**1** “Part-X” alongwith Rule 42A added by Notification No. SRB-3-4/4/2011, dated 7th September, 2011, reported as PTCL 2013 St. 548.

**2** Substituted for the words “as is notified in a notification issued under the Act” by Notification No. SRB-3-4/27/2026, dated 30th June, 2026, w.e.f. 1st July, 2026.

**3** Substituted for the semi-colon by Notification No. SRB-3-4/15/2021, dated 30th June, 2021, w.e.f. 1st July, 2021, reported as PTCL 2021 St. 735(ii).

**4** Substituted for the semi-colon and word “; and” by Notification No. SRB-3-4/15/2021, dated 30th June, 2021, w.e.f. 1st July, 2021, reported as PTCL 2021 St. 735(ii).

Provided further that where the service provider refunds the amount of value or installments thereof to the buyer for any reason, like cancellation, *etc*, the service provider shall be entitled to claim refund of the tax paid subject to the provisions of section 16 of the Act].

## <sup>1</sup>[42B. Special procedure for payment of tax on construction

<sup>1</sup> Rule 42B substituted by Notification No. SRB-3-4/5/2015, dated 1st July, 2015, *w.e.f.* 1st July, 2015, reported as PTCL 2015 St. 311. At the time of substitution Rule 42B was as under:--

<sup>a</sup>[42B. Special procedure for collection and payment of sales tax on construction services.--(1) The provisions of this rule shall apply to the persons providing or rendering construction services (tariff heading 9824.0000) who elect or opt to pay the tax at the reduced rate specified in relation thereto in a notification issued under sub-section (2) of section 8 of the Act.

(2) A person, desiring to be governed by this rule, shall submit his written election or option in the Form appended to this rule, so as to reach the Commissioner-II of the SRB on or before the 26th July, 2013:

Provided that a person not in construction business on the first day of July, 2013, shall submit his election or option in the prescribed form within 21 days from the date of commencement of his business of providing or rendering such construction services:

Provided further that a person, not submitting his option/election in the prescribed form within the date as prescribed in this sub-rule, shall be deemed to have not elected and not opted for the purposes of the reduced rate of tax as specified in the notification issued under sub-section (2) of section 8 of the Act and, accordingly, such a person shall pay the statutory rate of tax of <sup>b</sup>[15%] on his services and all the provisions of the Act and the rules made thereunder, except this rule, shall apply in his case.

(3) The value of taxable services for the purposes of levy of sales tax shall be the gross amount charged for the services provided or rendered.

(4) The provisions of section 7 of the Act, read with sub section (2) of section 17 thereof shall apply in relation to the tax payable by person electing or opting to be governed by the provisions of this rule.

(5) Every such person shall issue a serially-numbered invoice or bill of charges or an electronically generated invoice or bill of charges for each transaction in terms of sub-rule (4) of this rule. The invoice or the bill of charges shall contain the particulars as specified in sub-rule (1) of rule 29 of these rules. A copy of the invoice or the bill of charges shall be given to the person to whom such services are provided or rendered and one copy shall be retained by the service provider in the bound book of invoices or bill of charges.

(6) Every such person (service provider) shall maintain account of all services provided or rendered by him and shall also maintain the record prescribed in section 26 of the Act and sub-rule (2A) of rule 29 of these rules. He shall also maintain record of the approved building plan, drawing (electrical and structural drawings), completion certificate, and the contract or the agreement made between the service provider and the service recipient.

(7) The tax involved on the services provided or rendered by persons

engaged in the economic activity of construction services during a tax period shall be paid by the service provider in the manner prescribed in Chapter-III of these rules by the 15th day of the month following the tax period to which it relates. The tax return shall be filed by the service provider in the manner prescribed in Chapter-III of these rules within 3 days from the due date prescribed for payment of tax.

**FORM**

**Election/option of the person providing or rendering construction services (tariff heading 9824.0000) for payment of tax under the Special Procedure of rule 42B of the Sindh Sales Tax on Services Rules, 2011**

I, \_\_\_\_\_ S/o \_\_\_\_\_, holder of CNIC  
(full name) (Father's name)  
No. \_\_\_\_\_ and NTN \_\_\_\_\_ do hereby declare that:--

(1) I am the \_\_\_\_\_ in M/s. \_\_\_\_\_ (NTN \_\_\_\_\_)  
(designation) (business name)

having its office/head office/ registered office at \_\_\_\_\_  
(full address)

which is engaged in the economic activity of providing of construction services (tariff heading 9824.0000).

(2) I am fully competent and duly authorized by the said M/s. \_\_\_\_\_ to sign and submit this form of election or option for the said M/s. \_\_\_\_\_ to be governed by the provisions of rule 42B of the Sindh Sales Tax on Services Rules, 2011.

(3) I do hereby declare and affirm that the said M/s. \_\_\_\_\_ (NTN \_\_\_\_\_) elect and opt to be governed by the provisions of rule 42B of the Sindh Sales Tax on Services Rules, 2011, read with the reduced rate of tax, limitations and conditions as are prescribed in relation thereto in the notification issued under sub-section (2) of section 8 of the Sindh Sales Tax on Services Act, 2011.

Signature. \_\_\_\_\_

Date \_\_\_\_\_

Name. \_\_\_\_\_

CNIC No. \_\_\_\_\_

Tele. No. \_\_\_\_\_

Cell Phone No. \_\_\_\_\_

Witnesses:--

1. Signature \_\_\_\_\_  
Date \_\_\_\_\_  
Name \_\_\_\_\_  
CNIC No. \_\_\_\_\_

2. Signature \_\_\_\_\_  
Date \_\_\_\_\_  
Name \_\_\_\_\_  
CNIC No. \_\_\_\_\_

Company/Firm/  
Service Providers  
Stamp \_\_\_\_\_

**a** Rule 42B added by Notification No. SRB-3-4/9/2013, dated 1st July, 2013, reported as PTCL 2013 St. 718.

**b** Substituted for the figures "16%" by Notification No. SRB-3-4/13/2014, dated 1st July, 2014, w.e.f. 1st July, 2014.

**services.--**(1) This rule shall apply to the persons providing or rendering construction services <sup>1</sup>[classified under CPC Code 54 (relatable to tariff heading 9824.0000 in the Second Schedule to the Act as was in force on the 30th June, 2025)].

(2) The value of taxable services for the purposes of levy of tax shall be the gross amount charged for the services provided or rendered.

(3) The provisions of section 7 of the Act, read with sub-section (2) of section 17 thereof, shall apply in relation to the tax payable by the person providing or rendering construction services.

(4) Every such person shall issue a serially-numbered invoice or bill of charges or an electronically generated invoice or bill of charges for each transaction in terms of sub-rule (3) of this rule. The invoice or bill of charges shall contain the particulars as specified in sub-rule (1) of rule 29 of these rules. A copy of the invoice or bill of charges shall be given to the person to whom the services are provided or rendered and one copy shall be retained by the service provider in the bound book of invoices or bill of charges or in the electronic data relating to such invoices or bill of charges.

(5) Every such person shall maintain account of all services provided or rendered by him and shall all maintain the record prescribed in section 26 of the Act and sub-rule (2A) of rule 29 of these rules. He shall also maintain record of the approved building plan, drawing (electrical and structural drawings), completion certificate and the contract or agreement between the service provider and service recipient.

<sup>2</sup>[(6) The tax rate on construction services shall be the

---

**1** Substituted for the brackets, words and figures “(tariff heading 9824.0000)” by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.

**2** Sub-rule (6) substituted by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919. At the time of substitution sub-rule (6) was as under:--

"(6) The rate of tax on construction services shall be the reduced rate of <sup>a</sup>[8%], as prescribed in Notification No. SRB-3-4/8/2013 dated the 1st July, 2013, as

amended from time to time, subject to the limitations, conditions and restrictions prescribed therein:

Provided that where a service provider elects or opts to pay the tax at the statutory rate of <sup>b</sup>[15%] on all such construction services, he may do so by submitting <sup>c</sup>[, online,] his written election or option in Form “C”, as appended to this rule, so as to reach <sup>d</sup>[SRB web portal] within 21 days from the date of commencement of <sup>e</sup>[a financial year]. However, the persons commencing their economic activity in relation to such construction services for <sup>f</sup>[the first time] <sup>g</sup>[\* \* \*] may exercise their right of such election or option atleast 14 days before the commencement of such economic activity. The election or option, so exercised, shall be valid <sup>h</sup>[till the application to withdraw the election/option, so exercised, is submitted electronically on SRB web portal atleast 21 days prior to the financial year from which the person desires to revoke the option so exercised] <sup>i</sup>[:]

<sup>j</sup>[Provided further that election/option in Form-“C” submitted within due date or within extended due date, as the case may be, on or before the 30th June, 2024 for payment of tax at 13% shall continue to be valid for payment of tax at 15% for the tax periods July, 2024 and thereafter.]”

- a** Substituted for the figure “6%” by Notification No. SRB-3-4/12/2016, dated 28th June, 2016, w.e.f. 1st July, 2016, reported as PTCL 2017 St. 104.
- b** Substituted for the figures “<sup>b1</sup>[13%]” by Notification No. SRB-3-4/27/2024, dated 29th June, 2024, w.e.f. 1st July, 2024, reported as PTCL 2024 St. 741.
- b1** Substituted for the figures and words “14 per cent” by Notification No. SRB-3-4/12/2016, dated 28th June, 2016, w.e.f. 1st July, 2016, reported as PTCL 2017 St. 104.
- c** The commas and word inserted by Notification No. SRB-3-4/17/2020, dated 29th June, 2020, w.e.f. 1st July, 2020, reported as PTCL 2020 St. 732(ii).
- d** Substituted for the words “the concerned Commissioner SRB” by Notification No. SRB-3-4/23/2022, dated 28th June, 2022, reported as PTCL 2022 St. 585.
- e** Substituted for the words “every financial year (i.e. by 21st July every year)” by Notification No. SRB-3-4/23/2022, dated 28th June, 2022, reported as PTCL 2022 St. 585.
- f** Substituted for the words “this first time” by Notification No. SRB-3-4/17/2020, dated 29th June, 2020, w.e.f. 1st July, 2020, reported as PTCL 2020 St. 732(ii).
- g** The words “after the date of this notification (i.e. after the first day of July, 2015),” omitted by Notification No. SRB-3-4/23/2022, dated 28th June, 2022, reported as PTCL 2022 St. 585.
- h** Substituted for the words “only for the financial year in which the election or option, as prescribed, is submitted with an additional option to submit <sup>h1</sup>[, online,] the written election or option, financial year-wise, on or before the 21st day of each of the subsequent financial year” by Notification No. SRB-3-4/23/2022, dated 28th June, 2022, reported as PTCL 2022 St. 585.
- h1** The commas and word inserted by Notification No. SRB-3-4/17/2020, dated 29th June, 2020, w.e.f. 1st July, 2020, reported as PTCL 2020 St. 732(ii).
- i** Substituted for the full-stop by Notification No. SRB-3-4/27/2024, dated 29th June, 2024, w.e.f. 1st July, 2024, reported as PTCL 2024 St. 741.
- j** Proviso added by Notification No. SRB-3-4/27/2024, dated 29th June, 2024, w.e.f. 1st July, 2024, reported as PTCL 2024 St. 741.

standard rate of 15% <sup>1</sup>[.]

<sup>2</sup>[\* \* \*]]

(7) The tax involved on the services provided or rendered by persons engaged in the economic activity of construction services during a tax period shall be paid by the service provider, in the manner prescribed in Chapter-III of these rules, by the 15th day of the month following the tax period to which it relates. The tax return shall be filed by the service provider, in the manner prescribed in Chapter-III of these rules, within 3 days from the due date prescribed for payment of the tax.

<sup>3</sup>[\* \* \*]]

**1** Substituted for the colon “:” by Notification No. SRB-3-4/27/2026, dated 30th June, 2026, w.e.f. 1st July, 2026.

**2** Provisos omitted by Notification No. SRB-3-4/27/2026, dated 30th June, 2026, w.e.f. 1st July, 2026. At the time of omission Provisos were as under:--

“Provided that where a service provider elects or opts to pay the tax at the reduced rate of 8% on such services, he may do so by electronically submitting his election or option in Form “C”, as appended to this rule, so as to reach SRB web portal within 21 days from the commencement of a financial year:

Provided further that the service provider, commencing his economic activity in relation to such services for the first time, he may submit such election or option electronically on SRB web-portal at least 14 days before the commencement of such economic activity:

Provided further that the election or option, so exercised under this sub-rule shall remain valid for the whole financial year and the subsequent financial years till the application to withdraw the election/option is submitted electronically on SRB web portal at least 21 days prior to a financial year from which the person desires to revoke the option so exercised:

Provided further that where the registered person was paying tax at reduced rate prior to the 1st day of July, 2025 by not exercising the option to pay tax at 15%, he shall be deemed to have exercised the option to pay tax at reduced rate for the tax period July, 2025 and onwards.”

**3** Form-C and the contents thereof omitted by Notification No. SRB-3-4/27/2026, dated 30th June, 2026, w.e.f. 1st July, 2026. At the time of omission Form-C was as under:--

**“FORM - “C”**

**Election/option of the person providing or rendering construction services**

<sup>a</sup>[\* \* \*] for payment of tax at <sup>b</sup>[8%] (instead of the <sup>c</sup>[standard rate of 15%])  
under the Special Procedure prescribed in rule 42B of the Sindh Sales  
Tax on Services Rules, 2011

I, \_\_\_\_\_ S/o \_\_\_\_\_ holder of CNIC No. \_\_\_\_\_  
(full name) (Father's name)  
and NTN \_\_\_\_\_ do hereby declare that:--

- (1) I am the \_\_\_\_\_ in M/s. \_\_\_\_\_ (NTN \_\_\_\_\_)  
 (designations) (business name)  
 having its office/head office/registered office at \_\_\_\_\_  
 (full address)  
 which is engaged in the economic activity of construction services <sup>d</sup>[\* \* \*].
- (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 Proviso to rule 42B(6) of the Sindh Sales Tax on Services Rules, 2011.
- (3) I do hereby declare and affirm that the said M/s. \_\_\_\_\_ (NTN \_\_\_\_\_) elect and opt to be governed by the provisions of the Proviso to rule 42B(6) of the Sindh Sales Tax on Services Rules, 2011, and that the said M/s. \_\_\_\_\_ (NTN \_\_\_\_\_) shall pay Sindh sales tax at the <sup>e</sup>[reduced rate of 8% (instead of the standard rate of 15%)] <sup>f</sup>[\* \* \*].

Signature. \_\_\_\_\_

Date \_\_\_\_\_

Name. \_\_\_\_\_

CNIC No. \_\_\_\_\_

Tele. No. \_\_\_\_\_

Cell Phone No. \_\_\_\_\_

Witnesses:--

1. Signature \_\_\_\_\_

Date \_\_\_\_\_

Name \_\_\_\_\_

CNIC No. \_\_\_\_\_

2. Signature \_\_\_\_\_

Date \_\_\_\_\_

Name \_\_\_\_\_

CNIC No. \_\_\_\_\_

Company/Firm/  
Service Providers  
Stamp \_\_\_\_\_ ”

**a** The brackets, words and figures “(tariff heading 9824.0000)” omitted by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.

**b** Substituted for the figures “<sup>ba</sup>[15%]” by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.

**ba** Substituted for the figures “<sup>ba1</sup>[13%]” by Notification No. SRB-3-4/27/2024, dated 29th June, 2024, w.e.f. 1st July, 2024, reported as PTCL 2024 St. 741.

**ba1** Substituted for the figure “14%” by Notification No. SRB-3-4/12/2016, dated 28th June, 2016, w.e.f. 1st July, 2016.

**c** Substituted for the words and figures “reduced rate of <sup>ca</sup>[8%]” by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.

**ca** Substituted for the figure “6%” by Notification No. SRB-3-4/12/2016, dated 28th June, 2016, w.e.f. 1st July, 2016, reported as PTCL 2017 St. 104.

**d** The brackets, words and figures “(tariff heading 9824.0000)” omitted by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.

<sup>1</sup>**[42BB. Special procedure for payment of tax on ready mix concrete services.--**(1) This rule shall apply to the persons providing or rendering ready mix concrete services <sup>2</sup>[classified under CPC Code 54540 (relatable to tariff heading 9837.0000 in the Second Schedule to the Act as was in force on the 30th June, 2025)].

(2) The value of taxable services for the purposes of levy of tax shall be the gross amount charged for the services provided or rendered.

(3) Every such person shall issue a serially-numbered invoice or bill of charges or an electronically generated invoice or bill of charges in relation to the ready mix concrete service provided or rendered by him. The invoice or bill of charges shall contain the particulars as specified in sub-rule (1) of rule 29 of these rules. A copy of the invoice or bill of charges shall be given to the person to whom the services are provided or rendered and one copy shall be retained by the service provider in the bound book of invoices or bill of charges or in the electronic data relating to such invoices or bill of charges.

(4) Every such person shall maintain account of all

---

|            |                                                                                                                                                                                                                                                      |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>e</b>   | Substituted for the words, figures and brackets “statutory rate of <sup>ea</sup> [15%] (instead of the reduced concessionary rate of <sup>eb</sup> [8%])” by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919. |
| <b>ea</b>  | Substituted for the figures “ <sup>ea1</sup> [13%]” by Notification No. SRB-3-4/27/2024, dated 29th June, 2024, w.e.f. 1st July, 2024, reported as PTCL 2024 St. 741.                                                                                |
| <b>ea1</b> | Substituted for the figure “14%” by Notification No. SRB-3-4/12/2016, dated 28th June, 2016, w.e.f. 1st July, 2016.                                                                                                                                  |
| <b>eb</b>  | Substituted for the figure “6%” by Notification No. SRB-3-4/12/2016, dated 28th June, 2016, w.e.f. 1st July, 2016, reported as PTCL 2017 St. 104.                                                                                                    |
| <b>f</b>   | The words and figures “during the financial year 201__-1__” omitted by Notification No. SRB-3-4/23/2022, dated 28th June, 2022, reported as PTCL 2022 St. 585.                                                                                       |
| <b>1</b>   | Rule 42BB added by Notification No. SRB-3-4/5/2015, dated 1st July, 2015, w.e.f. 1st July, 2015, reported as PTCL 2015 St. 311.                                                                                                                      |
| <b>2</b>   | Substituted for the brackets, words and figures “(tariff heading 9837.0000)” by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.                                                                              |

services provided or rendered by him and shall maintain the record prescribed in section 26 of the Act and sub-rule (2A) of rule 29 of these rules. He shall also maintain record of copies of the contract or agreement made, if any, between the service provider and service recipient or copies of the work orders issued, if any, by the service recipient.

<sup>1</sup>[(5) The tax rate on ready mix concrete services shall be

**1** Sub-rule (5) substituted by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919. At the time of substitution sub-rule (5) was as under:--

“(5) The rate of tax on ready mix concrete services shall be the reduced rate of <sup>a</sup>[8%], as prescribed in Notification No. SRB-3-4/8/2013 dated the 1st July, 2013, as amended from time to time, subject to the limitations, conditions and restrictions prescribed therein:--

Provided that where a service provider elects or opts to pay the tax at the statutory rate of <sup>b</sup>[15%] on all such ready mix concrete services, he may do so by submitting <sup>c</sup>[, online] his written election or option in Form “R”, as appended to this rule, so as to reach <sup>d</sup>[SRB web portal] within 21 days from the date of commencement of <sup>e</sup>[a financial year]. However, the persons commencing their economic activity in relation to such ready mix concrete services for the first time <sup>f</sup>[\* \* \*] may exercise their right of such election or option atleast 14 days before the commencement of such economic activity. The election or option, so exercised, shall be valid <sup>g</sup>[till the application to withdraw the election/option so exercised, is submitted electronically on SRB web portal atleast 21 days prior to the financial year from which the person desires to revoke the option so exercised] <sup>h</sup>[:]

<sup>i</sup>[Provided further that election/option in Form-“R” submitted within due date or within extended due date, as the case may be, on or before the 30th June, 2024 for payment of tax at 13% shall continue to be valid for payment of tax at 15% for the tax periods July, 2024 and thereafter.]”

**a** Substituted for the figure “6%” by Notification No. SRB-3-4/12/2016, dated 28th June, 2016, w.e.f. 1st July, 2016, reported as PTCL 2017 St. 104.

**b** Substituted for the figures “<sup>b1</sup>[13%]” by Notification No. SRB-3-4/27/2024, dated 29th June, 2024, w.e.f. 1st July, 2024, reported as PTCL 2024 St. 741.

**b1** Substituted for the figures and words “14 per cent” by Notification No. SRB-3-4/12/2016, dated 28th June, 2016, w.e.f. 1st July, 2016, reported as PTCL 2017 St. 104.

**c** The commas and word inserted by Notification No. SRB-3-4/17/2020, dated 29th June, 2020, w.e.f. 1st July, 2020, reported as PTCL 2020 St. 732(ii).

**d** Substituted for the words “the concerned Commissioner SRB” by Notification No. SRB-3-4/23/2022, dated 28th June, 2022, reported as PTCL 2022 St. 585.

**e** Substituted for the words “every financial year (i.e. by 21st July every year)” by Notification No. SRB-3-4/23/2022, dated 28th June, 2022, reported as PTCL 2022 St. 585.

the standard rate of 15%:

Provided that where a service provider elects or opts to pay the tax at the reduced rate of 8% on such services, he may do so by electronically submitting his election or option in Form “R”, as appended to this rule, so as to reach SRB web portal within 21 days from the commencement of a financial year:

Provided further that a service provider, commencing his economic activity in relation to such services for the first time, may submit such election or option electronically on SRB web-portal at least 14 days before the commencement of such economic activity:

Provided further that the election or option, so exercised under this sub-rule shall remain valid for the whole financial year and the subsequent financial years till the application to withdraw the election/option is submitted electronically on SRB web portal atleast 21 days prior to a financial year from which the person desires to revoke the option so exercised:

Provided further that where the registered person was paying tax at reduced rate prior to the 1st day of July, 2025 by not exercising the option to pay tax at 15%, he shall be deemed to have exercised the option to pay tax at reduced rate for the tax period July, 2025 and onwards.]

#### (6) The tax involved on the services provided or

- 
- f** The words “after the date of this notification (i.e. after the first day of July, 2015),” omitted by Notification No. SRB-3-4/23/2022, dated 28th June, 2022, reported as PTCL 2022 St. 585.
- g** Substituted for the words “only for the financial year in which the election or option, as prescribed, is submitted with an additional option to submit <sup>g1</sup>[, online] the written election or option, financial year-wise on or before the 21st day of each of the subsequent financial year” by Notification No. SRB-3-4/23/2022, dated 28th June, 2022, reported as PTCL 2022 St. 585.
- g1** The commas and word inserted by Notification No. SRB-3-4/17/2020, dated 29th June, 2020, w.e.f. 1st July, 2020, reported as PTCL 2020 St. 732(ii).
- h** Substituted for the full-stop by Notification No. SRB-3-4/27/2024, dated 29th June, 2024, w.e.f. 1st July, 2024, reported as PTCL 2024 St. 741.
- i** Proviso added by Notification No. SRB-3-4/27/2024, dated 29th June, 2024, w.e.f. 1st July, 2024, reported as PTCL 2024 St. 741.

rendered by persons engaged in the economic activity of ready mix concrete services during a tax period shall be paid by the service provider, in the manner prescribed in Chapter-III of these rules, by the 15th day of the month following the tax period to which it relates. The tax return shall be filed by the service provider, in the manner prescribed in Chapter-III of these rules, within 3 days from the due date prescribed for payment of the tax.

### FORM - “R”

**Election/option of the person providing or rendering ready mix concrete services <sup>1</sup>[\* \* \*] for payment of tax at <sup>2</sup>[8%] (instead of the <sup>3</sup>[standard rate of 15%]) under the Special Procedure prescribed in rule 42BB of the Sindh Sales Tax on Services Rules, 2011**

I, \_\_\_\_\_ S/o \_\_\_\_\_ holder of  
(full name) (Father's name)  
CNIC No. \_\_\_\_\_ and NTN \_\_\_\_\_ do hereby  
declare that:--

(1) I am the \_\_\_\_\_ in M/s. \_\_\_\_\_  
(designation)

\_\_\_\_\_  
(business name)  
(NTN \_\_\_\_\_) having its office/head office/  
registered office at \_\_\_\_\_  
(full address)

**1** The brackets, words and figures “(tariff heading 9837.0000)” omitted by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.

**2** Substituted for the figures “<sup>a</sup>[15%]” by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.

**a** Substituted for the figures “<sup>a1</sup>[13%]” by Notification No. SRB-3-4/27/2024, dated 29th June, 2024, w.e.f. 1st July, 2024, reported as PTCL 2024 St. 741.

**a1** Substituted for the figure “14%” by Notification No. SRB-3-4/12/2016, dated 28th June, 2016, w.e.f. 1st July, 2016, reported as PTCL 2017 St. 104.

**3** Substituted for the words and figures “reduced rate of <sup>a</sup>[8%]” by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.

**a** Substituted for the figure “6%” by Notification No. SRB-3-4/12/2016, dated 28th June, 2016, w.e.f. 1st July, 2016, reported as PTCL 2017 St. 104

which is engaged in the economic activity of ready mix concrete services <sup>1</sup>[\* \* \*].

- (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 Proviso to rule 42BB(5) of the Sindh Sales Tax on Services Rules, 2011.
- (3) I do hereby declare and affirm that the said M/s. \_\_\_\_\_ (NTN \_\_\_\_\_) elect and opt to be governed by the provisions of the Proviso to rule 42BB(5) of the Sindh Sales Tax on Services Rules, 2011, and that the said M/s. \_\_\_\_\_ (NTN \_\_\_\_\_) shall pay Sindh sales tax at the <sup>2</sup>[reduced rate of 8% (instead of the standard rate of 15%)] <sup>3</sup>[\* \* \*].

Signature. \_\_\_\_\_

Date \_\_\_\_\_

Name. \_\_\_\_\_

CNIC No. \_\_\_\_\_

Tele. No. \_\_\_\_\_

- 
- 1** The brackets, words and figures “(tariff heading 9837.0000)” omitted by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.
- 2** Substituted for the words, figures and brackets “statutory rate of <sup>a</sup>[15%] (instead of the reduced concessionary rate of <sup>b</sup>[8%])” by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.
- a** Substituted for the figures “<sup>a1</sup>[13%]” by Notification No. SRB-3-4/27/2024, dated 29th June, 2024, w.e.f. 1st July, 2024, reported as PTCL 2024 St. 741.
- a1** Substituted for the figure “14%” by Notification No. SRB-3-4/12/2016, dated 28th June, 2016, w.e.f. 1st July, 2016, reported as PTCL 2017 St. 104.
- b** Substituted for the figure “6%” by Notification No. SRB-3-4/12/2016, dated 28th June, 2016, w.e.f. 1st July, 2016, reported as PTCL 2017 St. 104.
- 3** The words and figures “during the financial year 201\_\_-1\_\_” omitted by Notification No. SRB-3-4/23/2022, dated 28th June, 2022, reported as PTCL 2022 St. 585.

- Witnesses:-- Cell Phone No. \_\_\_\_\_
1. Signature \_\_\_\_\_ Company/Firm/  
Date \_\_\_\_\_ Service Providers  
Name \_\_\_\_\_ Stamp \_\_\_\_\_ ]  
CNIC No. \_\_\_\_\_
2. Signature \_\_\_\_\_  
Date \_\_\_\_\_  
Name \_\_\_\_\_  
CNIC No. \_\_\_\_\_

**<sup>1</sup>[42BBB. Procedure for the levy, collection and payment on renting of immovable property services.--(1) The provisions of this rule shall apply in relation to the levy, collection and payment of tax on renting of immovable property services <sup>2</sup>[\* \* \*].**

(2) Every person providing or rendering the renting of immovable property services shall be registered under section 24 of the Act, read with the provisions of the rules in Chapter-II of these Rules.

<sup>3</sup>[(3) Every person providing or rendering renting of

**1** Rule 42BBB added by Notification No. SRB-3-4/12/2015, dated 4th August, 2015, reported as PTCL 2015 St. 717.

**2** The commas, words, brackets and figures “, as defined in clause (72C) of section 2 of the Act, read with the definition and explanations given in clause (72B) of section 2 thereof” omitted by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.

**3** Sub-rule (3) substituted by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919. At the time of substitution sub-rule (3) was as under:--

“(3) Every person providing or rendering the renting of <sup>a</sup>[immovable property services], except the ones exempted under Notification No. SRB-3-4/7/2013 dated 18th June, 2013, as amended by Notification SRB-3-4/2/2015 dated 1st July, 2015, shall issue tax invoices in the manner prescribed in sub-rule (1) of rule 29 of these Rules and shall charge and collect tax at the rate of <sup>b</sup>[3%], as prescribed in Notification No. SRB-3-4/8/2013 dated 1st July, 2013, as amended <sup>c</sup>[from time to time].”

**a** Substituted for the words “immovable services” by Notification No. SRB-3-4/15/2021, dated 30th June, 2021, w.e.f. 1st July, 2021, reported as PTCL 2021 St. 735(ii).

immovable property services shall issue tax invoices in the manner prescribed in sub-rule (1) of rule 29 of these rules and shall charge and collect tax at the rate of 3%.]

(4) Every person providing or rendering the renting of immovable property services shall deposit the amount of tax, in the prescribed manner, by the 15th day of the month following the tax period to which it relates and shall also file the return within 3 days from the due date for payment of tax.

(5) The provisions of sections 7 and 17 of the Act shall, *inter-alia*, apply in relation to payment of tax.

(6) Every person providing or rendering the renting of immovable property services shall maintain record as prescribed in section 26 of the Act and sub-rule (2A) of rule 29 of these rules and shall also maintain the record of all agreements, contracts, leases, sub-leases, licenses, *etc.*, relating to such renting of immovable property.]

<sup>1</sup>**[42BBC. Procedure for the levy, collection and payment of tax on the renting of machinery, equipment, appliances, and other tangible goods.--**(1) This rule shall apply to the persons providing or rendering and also to the persons procuring or receiving the services of renting of machinery, equipment, appliances and other tangible goods <sup>2</sup>[classified under CPC Codes 731 and 732 (relatable to tariff heading 9806.6000 in the Second Schedule to the Act as was in force on the 30th June, 2025).]

---

**b** Substituted for the figure "<sup>b1</sup>[8%]" by Notification No. SRB-3-4/12/2017, dated 5th June, 2017, *w.e.f.* 1st day of July, 2017.

**b1** Substituted for the figure "6%" by Notification No. SRB-3-4/12/2016, dated 28th June, 2016, *w.e.f.* 1st July, 2016, reported as PTCL 2017 St. 104.

**c** Substituted for the words and figures "by notification No. SRB-3-4/3/2015 dated the 1st July, 2015" by Notification No. SRB-3-4/12/2016, dated 28th June, 2016, *w.e.f.* 1st July, 2016, reported as PTCL 2017 St. 104.

**1** Rule 42BBC inserted by Notification No. SRB-3-4/17/2020, dated 29th June, 2020, *w.e.f.* 1st July, 2020, reported as PTCL 2020 St. 732(ii).

**2** Substituted for the words and colon "as described against tariff heading 9806.6000 of the Second Schedule to the Act:" by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.

<sup>1</sup>[\* \* \*]

<sup>2</sup>[(2) \* \* \*]

(3) <sup>3</sup>[The rate of tax shall be <sup>4</sup>[15%] and the liability] to deposit the sales tax shall be:--

- (a) on the person providing or rendering the services in the case the services are provided or rendered by a person in Sindh or from the place of business in Sindh; and
- (b) on the person procuring or receiving the service in the case the where the services is procured or received from a person not resident in Pakistan.

(4) The amount of the sales tax involved shall be deposited in Sindh Government's head of account "B-02384" by the 15th day of a month following the tax period to which it relates. The tax return, in the prescribed form, shall be e-filed within 3 days from the due date of payment.

(5) The service providers shall maintain the records as are prescribed under the Act and the sub-rule (2) of rule 29. In addition, the service provider shall also maintain an account of the stock of machinery, equipment, appliances and other tangible

---

**1** Proviso omitted by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919. At the time of omission Proviso was as under:--

“Provided that this rule shall not apply in the cases of the services of commodity or equipment leasing, hire purchase leasing and rent a car and automobile rental service as described against tariff headings 9813.3020, 9813.3030 and 9819.3000, respectively, of the Second Schedule to the Act.”

**2** Sub-rule (2) omitted by Notification No. SRB-3-4/28/2021, dated 26th August, 2021, w.e.f. 1st September, 2021, reported as PTCL 2021 St. 1075(ii). At the time of omission sub-rule (2) was as under:--

“(2) The rate of tax shall be 5% as prescribed against tariff heading 9806.6000 in the Table of notification No. SRB-3-4/8/2013 dated the 1st July, 2013, subject to the conditions and restrictions prescribed therein.”

**3** Substituted for the words "The liability" by Notification No. SRB-3-4/28/2021, dated 26th August, 2021, w.e.f. 1st September, 2021, reported as PTCL 2021 St. 1075(ii).

**4** Substituted for the figures “13%” by Notification No. SRB-3-4/27/2024, dated 29th June, 2024, w.e.f. 1st July, 2024, reported as PTCL 2024 St. 741.

goods possessed by him for provision of the service. In addition, the service recipients procuring or receiving the services from the service providers not resident in Pakistan shall also maintain the record prescribed under the Act or rule 29(2).

(6) The services providers shall issue tax invoices in accordance with the provisions of rule 29(1).]

### <sup>1</sup>[PART-XI

**42C. Service provided or rendered by Beauty Parlours, Beauty Clinics, Slimming Clinics, Body Massage Centers, Pedicure Centers, etc.**—(1) Services provided or rendered by such Beauty Parlours, Beauty Clinics, Slimming Clinics, Body Massage Centers, Pedicure Centers, etc., as are levied to tax, shall be collected and paid by the service provider in accordance with this rule.

(2) Every such Beauty Parlour, Beauty Clinic, Slimming Clinic, Body Massage Center, Pedicure Center, etc., other than the ones which are exempt from the payment of tax in terms of <sup>2</sup>[S. No. 32 of the Table in the First Schedule to] the Act, shall register itself under section 24 of the Act read with the provisions of Chapter-II of these rules.

(3) The value of taxable services for the purpose of levy of sales tax shall be the gross amount charged for the services provided or rendered.

<sup>3</sup>[(3A) The tax rate on the services provided or rendered by Beauty Parlours, Beauty Clinics, Slimming Clinics, Body Massage Centres, Pedicure Centres etc., shall be the reduced rate of <sup>4</sup>[8%]

---

<sup>1</sup> Part-XI alongwith Rule 42C added by Notification No. SRB-3-4/9/2013, dated 1st July, 2013, reported as PTCL 2013 St. 718.

<sup>2</sup> Substituted for the words, brackets and figure “a notification issued under sub-section (1) of section 10 of” by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.

<sup>3</sup> Sub-rule (3A) inserted by Notification No. SRB-3-4/8/2020, dated 6th February, 2020, reported as PTCL 2020 St. 181(ii).

<sup>4</sup> Substituted for the figures and words “10% as prescribed under Notification No. SRB-3-4/8/2013 dated 1st July, 2013, subject to the limitations, conditions and restrictions

<sup>1</sup>[.]<sup>2</sup>[\* \* \*]]

---

prescribed therein” by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.

- 1** Substituted for the colon “:” by Notification No. SRB-3-4/27/2026, dated 30th June, 2026, *w.e.f.* 1st July, 2026.
- 2** Provisos omitted by Notification No. SRB-3-4/27/2026, dated 30th June, 2026, *w.e.f.* 1st July, 2026. At the time of omission Provisos were as under:--

“Provided that where a service provider elects or opts to pay the further reduced rate of 5% on such of the services as are classified under <sup>a</sup>[CPC Code 972 (relatable to tariff headings 9810.0000, 9821.4000 and 9821.5000 in the Second Schedule to the Act as was in force on the 30th June, 2025)], he may do so by electronically submitting his <sup>b</sup>[\* \* \*] election or option in Form "B", as appended to this rule, so as to reach SRB web portal within 21 days from the commencement of <sup>c</sup>[a financial year]:

<sup>d</sup>[\* \* \*]

Provided further that the persons commencing their economic activity in relation to such <sup>e</sup>[services for the first time] may submit such election or option electronically on SRB web portal atleast 14 days before the commencement of such economic activity.]

- a** Substituted for the words and figures “tariff headings 9810.0000, 9821.4000 and 9821.5000 of the Second Schedule to the Act by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.
- b** The word “written” omitted by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.
- c** Substituted for the words and brackets “every financial year (*i.e.* by the 21st day of July every year)” by Notification No. SRB-3-4/23/2022, dated 28th June, 2022, reported as PTCL 2022 St. 585.
- d** Proviso omitted by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919. At the time of omission Proviso was as under:--
- “Provided further that the persons already registered on or before the 20th February, 2020, may elect or opt for the further reduced rate of 5% on their services described against tariff headings <sup>da</sup>[9810.0000], 9821.4000 and 9821.5000 by electronically submitting the Form "B" on SRB web portal by 24th February, 2020, and, in such a case, their option or election shall be effective from the 15th day of February, 2020, or from a date 3 days after the date of their electronic submission of Form "B", whichever is later, subject to the condition that their Point of Sales (POS) machine issuing electronic invoices is successfully linked with the SRB system before the aforementioned effective date to the satisfaction of the Board.”
- da** Substituted for the “9810.1000” by Notification No. SRB-3-4/23/2022, dated 28th June, 2022, reported as PTCL 2022 St. 585.
- e** Substituted for the words and figures “of the services as are described against tariff

<sup>1</sup>[(3B) \* \* \*]

(4) Every such Beauty Parlour, Beauty Clinic, Slimming Clinic, Body Massage Center, Pedicure Center, *etc.*, shall issue an invoice or a bill of charges for each transaction from a duly bound book of serially-numbered invoices or bill of charges or electronically-generated invoices or bill of charges which shall contain the particulars as specified in sub-rule (1) of rule 29 of these rules. A copy of such invoice or the bill shall be given to the person to whom such services are provided or rendered and one copy thereof shall be retained by the Beauty Parlour, Beauty Clinic, Slimming Clinic, Body Massage Center, Pedicure Center, *etc.*, in the bound book of invoices or bill of charges. Not more than one book of invoices or bill of charges or electronic data and evidence shall be used at one time provided that where the Beauty Parlour, Beauty Clinic, Slimming Clinic, Body Massage Center, Pedicure Center, *etc.*, has one or more branches, separate books of invoices or bill of charges may be used for each such branch also

---

headings <sup>ea</sup>[9810.0000], 9821.4000 and 9821.5000 for the first time after the first day of March, 2020,]" by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.

**ea** Substituted for the "9810.1000" by Notification No. SRB-3-4/23/2022, dated 28th June, 2022, reported as PTCL 2022 St. 585.

**1** Sub-rule (3B) omitted by Notification No. SRB-3-4/27/2026, dated 30th June, 2026, *w.e.f.* 1st July, 2026. At the time of omission sub-rule (3) was as under:--

"<sup>a</sup>[(3B) The election or option, so exercised under the proviso to sub-rule (3A), shall be valid <sup>b</sup>[for the whole financial year and the subsequent financial years] <sup>c</sup>[till the application to withdraw the election/option, so exercised, is submitted electronically on SRB web portal atleast 21 days prior to the financial year from which the person desires to revoke the option so exercised.]]"

**a** Sub-rule (3B) inserted by Notification No. SRB-3-4/8/2020, dated 6th February, 2020, reported as PTCL 2020 St. 181(ii).

**b** The words inserted by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.

**c** Substituted for the words "only for the financial year in which the election or option, as prescribed, is submitted with an additional option to submit the written election or option, financial year-wise, on or before the 21st day of each of the subsequent financial year" by Notification No. SRB-3-4/23/2022, dated 28th June, 2022, reported as PTCL 2022 St. 585.

indicating the location or address of such branch <sup>1</sup>[.]

<sup>2</sup>[\* \* \*]

(5) Every such Beauty Parlour, Beauty Clinic, Slimming Clinic, Body Massage Center, Pedicure Center, *etc.*, shall maintain account of all services provided or rendered by him and shall also maintain the record prescribed in section 26 of the Act and sub-rule (2A) of rule 29 of these rules.

(6) The tax involved on the services provided or rendered by a Beauty Parlour, Beauty Clinic, Slimming Clinic, Body Massage Center, Pedicure Center, *etc.*, during a tax period shall be deposited by such a Beauty Parlour, Beauty Clinic, Slimming Clinic, Body Massage Center, Pedicure Center, *etc.*, in the manner prescribed in Chapter-III of these rules by the 15th day of the month following the tax period to which it relates. The Beauty Parlour, Beauty Clinic, Slimming Clinic, Body Massage Center, Pedicure Center, *etc.*, shall file his tax return in the manner prescribed in Chapter-III of these rules within 3 days from the due date prescribed for payment of tax.] <sup>3</sup>[In Annex-"C" of such tax return (in Form SST-03), in the sub-column "Number" under the column "Document/Invoice", the service provider shall indicate each and every serial number of the document and invoice issued during the tax period.]

---

**1** Substituted for the colon <sup>a</sup>[:] by Notification No. SRB-3-4/27/2026, dated 30th June, 2026, *w.e.f.* 1st July, 2026.

**a** Substituted for the full stop by Notification No. SRB-3-4/8/2020, dated 6th February, 2020, reported as PTCL 2020 St. 181(ii).

**2** Proviso omitted by Notification No. SRB-3-4/27/2026, dated 30th June, 2026, *w.e.f.* 1st July, 2026. At the time of omission Proviso was as under:--

“<sup>a</sup>[Provided that a person not issuing serially-numbered electronically-generated invoices or bill of charges or issuing manually prepared invoices or bill of charges shall be excluded from the purview of the Provisos of sub-rules (3A) and (3B) of this rule.]”

**a** Proviso added by Notification No. SRB-3-4/8/2020, dated 6th February, 2020, reported as PTCL 2020 St. 181(ii).

**3** The words added by Notification No. SRB-3-4/12/2017, dated 5th June, 2017, *w.e.f.* 1st day of July, 2017.

<sup>1</sup>[\* \* \*]

**1** Form-“B” and the contents thereof omitted by Notification No. SRB-3-4/27/2026, dated 30th June, 2026, w.e.f. 1st July, 2026. At the time of omission Form-“B” was as under:--

<sup>a</sup>[FORM - "B"]

**Election/option of the person providing or rendering services as are classified under <sup>b</sup>[CPC Code 972], for payment of tax at the further reduced rate of 5% (instead of the effective reduced rate of <sup>c</sup>[8%]) under the Special Procedure prescribed in rule 42C of the Sindh Sales Tax on Services Rules, 2011**

I, \_\_\_\_\_ S/o \_\_\_\_\_, holder of CNIC No. \_\_\_\_\_  
 (full name) (Father's name)  
 and SNTN \_\_\_\_\_ do hereby declare that:--

- (1) I am the \_\_\_\_\_ in M/s. \_\_\_\_\_  
 (SNTN \_\_\_\_\_)  
 (designation) (business name)  
 having its office/ head office/registered office at \_\_\_\_\_  
 (full address)  
 which is engaged in the economic activity/provision of services as classified under <sup>d</sup>[CPC Code 972].
- (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 Provisos to rule 42C(3A) of the Sindh Sales Tax on Services Rules, 2011.
- (3) I do hereby declare and affirm that the said M/s. \_\_\_\_\_ (SNTN \_\_\_\_\_) elect and opt to be governed by the provisions of the Provisos to rule 42C(3A) of the Sindh Sales Tax on Services Rules, 2011, and that the said M/s. \_\_\_\_\_ (SNTN \_\_\_\_\_) shall pay Sindh sales tax at the further reduced rate of 5% (instead of the effective reduced rate of <sup>e</sup>[8%]) <sup>f</sup>[\* \* \*].
- <sup>g</sup>[(4) I also declare that M/s \_\_\_\_\_ (SNTN: S \_\_\_\_\_) shall get its Point of Sales (POS) machine issuing invoices or receipts duly integrated with SRB computerized system and that all invoices shall be issued through integrated POS bearing SRB invoice number and QR Code.]”

Signature. \_\_\_\_\_

Date \_\_\_\_\_

Name. \_\_\_\_\_

CNIC No. \_\_\_\_\_

Tele. No. \_\_\_\_\_

Cell Phone No. \_\_\_\_\_

Witnesses:--

1. Signature \_\_\_\_\_

Date \_\_\_\_\_

Name \_\_\_\_\_

CNIC No. \_\_\_\_\_

2. Signature \_\_\_\_\_

 Company/Firm/Service  
 provider's Name \_\_\_\_\_  
 Stamp \_\_\_\_\_.]”

**<sup>1</sup>[42CC. Services provided or rendered by Healthcare centres, gyms or physical fitness centres, etc.--(1) Services provided or rendered by such healthcare centres, gyms or physical fitness centres, etc., as are levied to tax under <sup>2</sup>[CPC Code 9723 (relatable to tariff heading 9821.1000 in the Second Schedule to the Act as was in force on the 30th June, 2025)], shall be collected and paid by the service provider in accordance with this rule.**

(2) Every such healthcare centre, gym or physical fitness centre, etc., shall register itself under section 24 of the Act, read with the provisions of Chapter-II of these rules.

(3) The value of taxable services for the purpose of levy of sales tax shall be the gross amount charged for the services

---

Date \_\_\_\_\_

Name \_\_\_\_\_

CNIC No. \_\_\_\_\_

**a** Form-B added by Notification No. SRB-3-4/8/2020, dated 6th February, 2020, reported as PTCL 2020 St. 181(ii).

**b** Substituted for the words and figures “tariff headings 9810.0000, 9821.4000 and 9821.5000 of the Second Schedule to the Act” by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.

**c** Substituted for the figures “10%” by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.

**d** Substituted for the words and figures “tariff headings 9810.0000, 9821.4000 and 9821.5000” by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.

**e** Substituted for the figures “10%” by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.

**f** The words and figures “during the financial year 202\_\_-2\_\_” omitted by Notification No. SRB-3-4/23/2022, dated 28th June, 2022, reported as PTCL 2022 St. 585.

**g** Clause (4) substituted by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919. At the time of substitution Clause (4) was as under:--

“(4) I also declare that M/s. \_\_\_\_\_ (SNTN: S \_\_\_\_\_) shall issue all its bills or invoices or receipts electronically duly linked with the SRB systems and that no bill, invoice or receipt shall be issued manually.

**1** Rule 42CC added by Notification No. SRB-3-4/8/2020, dated 6th February, 2020, reported as PTCL 2020 St. 181(ii).

**2** Substituted for the words and figures “tariff heading 9821.1000 of the Second Schedule to the Act” by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.

provided or rendered.

(4) The tax rate on the services provided or rendered by the healthcare centre, gym or physical fitness centre, *etc.*, shall be <sup>1</sup>[reduced rate of 8%] <sup>2</sup>[.]

<sup>3</sup>[\* \* \*]

---

**1** Substituted for the words and figures “the standard rate of <sup>a</sup>[15%]” by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.

**a** Substituted for the figures “13%” by Notification No. SRB-3-4/27/2024, dated 29th June, 2024, *w.e.f.* 1st July, 2024, reported as PTCL 2024 St. 741.

**2** Substituted for the colon “:” by Notification No. SRB-3-4/27/2026, dated 30th June, 2026, *w.e.f.* 1st July, 2026.

**3** Provisos omitted by Notification No. SRB-3-4/27/2026, dated 30th June, 2026, *w.e.f.* 1st July, 2026. At the time of omission Provisos were as under:--

“Provided that where a service provider elects or opts to pay <sup>a</sup>[the further reduced rate] of 5% on such <sup>b</sup>[services], he may do so by electronically submitting his <sup>c</sup>[\* \* \*] election or option in Form "G", as appended to this rule, so as to reach SRB web portal within 21 days from the commencement of <sup>d</sup>[a financial year]:

<sup>e</sup>[\* \* \*]

Provided further that the persons commencing their economic activity in relation to such <sup>f</sup>[services for the first time] may submit such election or option electronically on SRB web-portal at least 14 days before the commencement of such economic activity.”

**a** Substituted for the words “the reduced rate” by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.

**b** Substituted for the words “of the services as are classified under tariff heading 9821.1000 of the Second Schedule to the Act” by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.

**c** The word “written” omitted by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.

**d** Substituted for the words and brackets “every financial year (*i.e.* by the 21st day or July every year)” by Notification No. SRB-3-4/23/2022, dated 28th June, 2022, reported as PTCL 2022 St. 585.

**e** Proviso omitted by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919. At the time of omission Proviso was as under:--

“Provided further that the persons already registered on or before the 20th February, 2020, may elect or opt for the reduced rate of 5% on their services described against tariff heading 9821.1000 by electronically submitting the Form "G" on SRB web portal by 24th February, 2020, and, in such a case, their option or election shall be effective from the 15th day of February, 2020, or from a date 3 days after the date of their electronic submission of Form "G", whichever is later, subject to the condition that their Point of Sales (POS) machine issuing electronic invoices is successfully linked with the

<sup>1</sup>[(5) \* \* \*]

(6) Every such healthcare centre, gym or physical fitness centre, *etc.*, shall issue invoices or bills of charges for each transaction from a duly bound book of serially-numbered invoices or bill of charges or electronically-generated invoices or bill of charges which shall contain the particulars as specified in sub-rule (1) of rule 29 of these rules. A copy of such invoice or the bill shall be given to the person to whom such services are provided or rendered and one copy thereof shall be retained by the healthcare centre, gym or physical fitness centre, *etc.*, in the bound book of invoices or bill of charges. Not more than one book of invoices or bill of charges or electronic data and evidence shall be used at one time provided that where the healthcare centre, gym or physical fitness centre, *etc.*, has one or more branches, separate books of invoices or bill of charges may be used for each such branch also indicating the location or address of such branch <sup>2</sup>[.]

---

SRB system before the afore-mentioned effective date to the satisfaction of the Board  
<sup>ea</sup>[:]”

**ea** Substituted for the “full-stop” by Notification No. SRB-3-4/15/2021, dated 30th June, 2021, *w.e.f.* 1st July, 2021, reported as PTCL 2021 St. 735(ii).

**f** Substituted for the words and figures “of the services as are described against tariff heading 9821.1000 for the first time after the first day of March 2020,” by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.

**1** Sub-rule (5) omitted by Notification No. SRB-3-4/27/2026, dated 30th June, 2026, *w.e.f.* 1st July, 2026. At the time of omission sub-rule (5) was as under:--

“(5) The election or option, so exercised under sub-rule (4), shall be valid <sup>a</sup>[for the whole financial year and the subsequent financial years] <sup>b</sup>[till the application to withdraw the election/option, so exercised, is submitted electronically on SRB web portal atleast 21 days prior to the financial year from which the person desires to revoke the option so exercised.]”

**a** The words inserted by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.

**b** Substituted for the words “only for the financial year in which the election or option, as exercised, is submitted with an additional option to submit the written election or option, financial year-wise, on or before the 21st day of each of the subsequent financial year” by Notification No. SRB-3-4/23/2022, dated 28th June, 2022, reported as PTCL 2022 St. 585.

**2** Substituted for the colon “:” by Notification No. SRB-3-4/27/2026, dated 30th June, 2026, *w.e.f.* 1st July, 2026.

<sup>1</sup>[\* \* \*]

(7) Every such healthcare centre, gym or physical fitness centre shall maintain account of all services provided or rendered by him and shall also maintain the record prescribed in section 26 of the Act and sub-rule (2A) of rule 29 of these rules.

(8) The tax involved on the services provided or rendered by the healthcare centre, gym or physical fitness centre, *etc.*, during a tax period shall be deposited by such healthcare centre, gym or physical fitness centre, *etc.*, in the manner prescribed in Chapter-III of these rules by the 15th day of the month following the tax period to which it relates. The healthcare centre, gym or physical fitness centre, *etc.*, shall file its tax return in the manner prescribed in Chapter-III of these rules within 3 days from the due date prescribed for payment of tax. In Annex-"C" of such tax return (in Form SST-03), in the sub-column "Number" under the column "Document/ Invoice", the service provider shall indicate each and every serial number of the document and invoice issued during the tax period.

<sup>2</sup>[\* \* \*]]

**1** Proviso omitted by Notification No. SRB-3-4/27/2026, dated 30th June, 2026, w.e.f. 1st July, 2026. At the time of omission Proviso was as under:--

Provided that a person not issuing serially-numbered electronically-generated invoices or bill of charges or issuing manually prepared invoices or bill of charges shall be excluded from the purview of the Provisos of sub-rules (4) and (5) of this rule.

**2** Form-"G" and the contents thereof omitted by Notification No. SRB-3-4/27/2026, dated 30th June, 2026, w.e.f. 1st July, 2026. At the time of omission Form-"G" was as under:--

**"FORM -"G"**

**Election/option of the person providing or rendering services as are classified under <sup>a</sup>[CPC Code 9723], for payment of tax at the <sup>b</sup>[further reduced rate] of 5% (instead of the <sup>c</sup>[reduced rate of 8%]) under the Special Procedure prescribed in rule 42CC of the Sindh Sales Tax on Services Rules, 2011**

I, \_\_\_\_\_ S/o \_\_\_\_\_, holder of CNIC No. \_\_\_\_\_  
(full name) (Father's name)  
and SNTN \_\_\_\_\_ do hereby declare that:--

<sup>d</sup>[(1) I am the \_\_\_\_\_ in M/s. \_\_\_\_\_ (SNTN \_\_\_\_\_)  
(business name) (designation)  
having its office/head office/registered office at \_\_\_\_\_ which is  
(full address)  
engaged in the economic activity/provision of services as classified under

CPC Code 9723.

- (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 Provisos to rule 42CC(4) of the Sindh Sales Tax on Services Rules, 2011.
- (3) I do hereby declare and affirm that the said M/s. \_\_\_\_\_ (SNTN \_\_\_\_\_) elect and opt to be governed by the provisions of the Provisos to rule 42CC(4) of the Sindh Sales Tax on Services Rules, 2011, and that the said M/s. \_\_\_\_\_ (SNTN \_\_\_\_\_) shall pay Sindh sales tax at the further reduced rate of 5% (instead of the effective reduced rate of 8%).
- (4) I also declare that M/s \_\_\_\_\_ (SNTN: S \_\_\_\_\_) shall get its Point of Sales (POS) machine issuing invoices or receipts duly integrated with SRB computerized system and that all invoices shall be issued through integrated POS bearing SRB invoice number and QR code.]

Signature. \_\_\_\_\_

Date \_\_\_\_\_

Name. \_\_\_\_\_

CNIC No. \_\_\_\_\_

Tele. No. \_\_\_\_\_

Cell Phone No. \_\_\_\_\_

Company/Firm/Service  
provider's Name \_\_\_\_\_

Stamp \_\_\_\_\_

Witnesses:--

1. Signature \_\_\_\_\_

Date \_\_\_\_\_

Name \_\_\_\_\_

CNIC No. \_\_\_\_\_

3. Signature \_\_\_\_\_

Date \_\_\_\_\_

Name \_\_\_\_\_

CNIC No. \_\_\_\_\_

**a** Substituted for the words and figures “tariff heading 9821.1000 of the Second Schedule to the Act” by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.

**b** Substituted for the words “reduced rate” by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.

**c** Substituted for the words and figures “standard rate of <sup>ca</sup>[15%]” by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.

**ca** Substituted for the figures “13%” by Notification No. SRB-3-4/27/2024, dated 29th June, 2024, w.e.f. 1st July, 2024, reported as PTCL 2024 St. 741.

**d** Paragraphs (1) to (4) substituted for Paragraphs (2) to (6) by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919. At the time of substitution Paragraphs (2) to (6) were as under:--

“(2) I am the \_\_\_\_\_ in M/s. \_\_\_\_\_ SNTN \_\_\_\_\_)

<sup>1</sup>[PART-XII**42D. Service provided or rendered by Security Agency.--(1)**

The sales tax on the services provided or rendered by a Security Agency shall be collected and paid by the service provider in accordance with this rule.

(2) Every Security Agency shall register itself under section 24 of the Act read with the provisions of Chapter-II of these rules.

(3) The value of taxable services for the purpose of levy of sales tax shall be the gross amount charged for the services provided or rendered.

(4) Every Security Agency shall issue an invoice or a bill of charges for each transaction from a duly bound book of serially-numbered invoices or bill of charges or electronically-generated invoices or bill of charges which shall contain the particulars as specified in sub-rule (1) of rule 29 of these rules. A

---

(designation) (business name)  
(having its office/head office/ registered office at \_\_\_\_\_ which is  
(full address)  
engaged in the economic activity/provision of services as classified under  
tariff heading 9821.1000.

- (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 Provisos to rule 42CC(4) of the Sindh Sales Tax on Services Rules, 2011.
- (5) I do hereby declare and affirm that the said M/s. \_\_\_\_\_ (SNTN \_\_\_\_\_) elect and opt to be governed by the provisions of the Provisos to rule 42CC(4) of the Sindh Sales Tax on Services Rules, 2011, and that the said M/s. \_\_\_\_\_ (SNTN \_\_\_\_\_) shall pay Sindh sales tax at the reduced rate of 5% (instead of the standard rate of <sup>da</sup>[15%]) <sup>db</sup>[\* \* \*].
- (6) I also declare that M/s \_\_\_\_\_ (SNTN: S \_\_\_\_\_) shall issue all its bills or invoices or receipts electronically duly linked with the SRB systems and that no bill, invoice or receipt shall be issued manually.”

**da** Substituted for the figures “13%” by Notification No. SRB-3-4/27/2024, dated 29th June, 2024, w.e.f. 1st July, 2024, reported as PTCL 2024 St. 741.

**db** The words and figures “during the financial year 202\_-2\_” omitted by Notification No. SRB-3-4/23/2022, dated 28th June, 2022, reported as PTCL 2022 St. 585.

**1** Part-XII alongwith Rule 42D added by Notification No. SRB-3-4/9/2013, dated 1st July, 2013, reported as PTCL 2013 St. 718.

copy of such invoice or the bill shall be given to the person to whom such services are provided or rendered and one copy thereof shall be retained by the Security Agency in the bound book of invoices or bill of charges. Not more than one book of invoices or bill of charges or electronic data and evidence shall be used at one time provided that where the Security Agency has one or more branches, separate books of invoices or bill of charges may be used for each such branch also indicating the location or address of such branch.

(5) Every Security Agency shall maintain account of all services provided or rendered by it and shall also maintain the record prescribed in section 26 of the Act and sub-rule (2A) of rule 29 of these rules.

(6) The tax involved on the services provided or rendered by a Security Agency during a tax period shall be deposited by such a Security Agency in the manner prescribed in Chapter-III of these rules by the 15 day of the <sup>1</sup>[second month] following the tax period to which it relates. The Security Agency shall file his tax return in the manner prescribed in Chapter-III of these rules within 3 days from the due date prescribed for payment of tax.]

## <sup>2</sup>[PART-XIII

**42E. Procedure for collection and payment of sales tax on Labour and Manpower Supply Services.**—(1) The provisions of this rule shall apply to the persons providing or rendering labour and manpower supply services <sup>3</sup>[classified under CPC Code 8512 (relatable to tariff heading 9829.0000 in the Second Schedule to the Act as was in force on the 30th June, 2025)] and the tax

---

<sup>1</sup> Substituted for the word “month” by Notification No. SRB-3-4/13/2014, dated 1st July, 2014, *w.e.f.* 1st July, 2014.

<sup>2</sup> Part-XIII alongwith Rule 42E added by Notification No. SRB-3-4/9/2013, dated 1st July, 2013, reported as PTCL 2013 St. 718.

<sup>3</sup> Substituted for the brackets, words and figures “(tariff heading 9829.0000)” by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.

payable on the said services.

(2) Every person providing or rendering labour and manpower supply service shall register himself under section 24 of the Act read with the provisions of Chapter-II of these rules.

(3) The value of taxable services for the purposes of levy of sales tax shall be the gross amount charged for the services provided or rendered <sup>1</sup>[.]

<sup>2</sup>[\* \* \*]

(4) The provisions of section 7 of the Act, read with sub section (2) of section 17 thereof shall apply in relation to the tax payable by person.

(5) Every such person shall issue a serially-numbered invoice or bill of charges or an electronically generated invoice or bill of charges for each transaction in terms of sub-rule (4) of this rule. The invoice or the bill of charges shall contain the particulars as specified in sub-rule (1) of rule 29 of these rules. A copy of the invoice or the bill of charges shall be given to the person to whom such services are provided or rendered and one copy shall be retained by the service provider in the bound book of invoices or bill of charges <sup>3</sup>[.]

<sup>4</sup>[\* \* \*]

---

**1** Substituted for the for the colon by Notification No. SRB-3-4/12/2017, dated 5th June, 2017, w.e.f. 1st day of July, 2017.

**2** Proviso omitted by Notification No. SRB-3-4/12/2017, dated 5th June, 2017, w.e.f. 1st day of July, 2017. At the time of omission Proviso was as under:--

"Provided that the amount of salary and allowances of the labour and manpower supplied by such persons to a service recipient, where reimbursed by the service recipient on actual basis, shall be excluded from the value of the services for the purpose of payment of tax under this rule."

**3** Substituted for the colon <sup>a</sup>[:] by Notification No. SRB-3-4/26/2017, dated 3rd August, 2017.

**a** Substituted for the full-stop by Notification No. SRB-3-4/5/2015, dated 1st July, 2015, w.e.f. 1st July, 2015, reported as PTCL 2015 St. 311.

**4** Proviso omitted by Notification No. SRB-3-4/26/2017, dated 3rd August, 2017. At the time of omission Proviso was as under:--

(6) Every such person (service provider) shall maintain account of all services provided or rendered by him and shall also maintain the record prescribed in section 26 of the Act and sub-rule (2A) of rule 29 of these rules. He shall also maintain record of the contract or the agreement made between the service provider and the service recipient.

(7) The tax involved on the services provided or rendered by persons engaged in the economic activity of labour and manpower supply service during a tax period shall be paid by the service provider in the manner prescribed in Chapter-III of these rules by the 15th day of the month following the tax period to which it relates. The tax return shall be filed by the service provider in the manner prescribed in Chapter-III of these rules within 3 days from the due date prescribed for payment of tax.]

#### <sup>1</sup>[PART-XIV

**42F. Procedure for collection and payment of sales tax on Legal Practitioners & Consultants, Accountants & Auditors and Tax Consultants.**—(1) The provisions of this rule shall apply to the persons providing or rendering the services of legal practitioners and consultants, accountants & auditors and tax consultants <sup>2</sup>[classified under CPC Codes 821, 822 and 823 (relatable to tariff headings 9815.2000, 9815.3000 and 9815.9000 in the Second Schedule to the Act as was in force on the 30th June, 2025)] and the tax payable on the said services.

(2) Every person providing or rendering legal

---

<sup>a</sup>[Provided that in case where the tax invoice or the bill of charges is issued in view of the provisions of the Proviso to sub-rule (3) above, such invoice or bill of charges shall clearly, specifically and separately indicate the gross amount charged for the service, the amount of salary and allowances of the labour and manpower, sought to be reimbursed by the service recipient on actual basis and the net amount of charges on which the tax is required to be paid.]

**a** Proviso added by Notification No. SRB-3-4/5/2015, dated 1st July, 2015, w.e.f. 1st July, 2015, reported as PTCL 2015 St. 311.

**1** Part-XIV alongwith Rule 42F added by Notification No. SRB-3-4/9/2013, dated 1st July, 2013, reported as PTCL 2013 St. 718.

**2** Substituted for the brackets, words and figures “(tariff headings 9815.2000, 9815.3000 and 9815.9000, respectively)” by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.

practitioners and consultants, accountants & auditors and tax consultants services shall register himself under section 24 of the Act read with the provisions of Chapter-II of these rules.

(3) The value of taxable services for the purpose of levy of sales tax shall be the gross amount charged for the services provided or rendered.

(4) The provisions of section 7 of the Act, read with sub-section (2) of section 17 thereof shall, *inter-alia*, apply in relation to the tax payable by person.

(5) Every such person shall issue a serially-numbered invoice or bill of charges or an electronically generated invoice or bill of charges for each transaction in terms of sub-rule (4) of this rule. The invoice or the bill of charges shall contain the particulars as specified in sub-rule (1) of rule 29 of these rules. A copy of the invoice or the bill of charges shall be given to the person to whom such services are provided or rendered and one copy shall be retained by the service provider in the bound book of invoices or bill of charges.

(6) Every such person (service provider) shall maintain account of all services provided or rendered by him and shall also maintain the record prescribed in section 26 of the Act and sub-rule (2A) of rule 29 of these rules. In cases where the services are provided or rendered under an agreement or contract between the service provider and the service recipient (client) record of copies of such agreement/contract shall also be maintained by the service provider.

(7) The tax involved on the services provided or rendered by persons engaged in the economic activity of legal practitioners & consultants, accountants & auditors and tax consultants during a tax period shall be paid by the service provider in the manner prescribed in Chapter-III of these rules by the 15th day of the <sup>1</sup>[second month] following the tax period to which it relates. The tax return shall be filed by the service

---

**1** Substituted for the word "month" by Notification No. SRB-3-4/5/2014, dated 20th March, 2014, reported as PTCL 2014 St. 431(i), w.e.f. 1st July, 2013.

provider in the manner prescribed in Chapter-III of these rules within 3 days from the due date prescribed for payment of tax.]

<sup>1</sup>**[42FF. Procedure for collection and payment of sales tax on the services provided or rendered by Medical practitioners and consultants.--**(1) The provisions of this rule shall apply to the persons, as defined in clause (59A) of section 2 of the Act, who provide or render the services of medical practitioners and consultants <sup>2</sup>[classified under CPC Code 931 (relatable to tariff heading 9815.1000 in the Second Schedule to the Act as was in force on the 30th June, 2025)] at any place including a hospital or a clinic and charge more than 3,000 rupees per visit/consultation per patient.

(2) In this rule, unless there is anything repugnant in the subject or context,--

- (a) **“collection agent”** means a hospital or a clinic or any such entity, by whatever name called, who provide the facility of consulting rooms or otherwise to the medical practitioners and consultants for visit/consultation in relation to patients including outdoor or indoor patients or day-care patients in that hospital or clinic; and
- (b) **“hospitals and clinics”** means the persons and establishments defined in clause (50A) of section 2 of the Act who provide the facility of consulting rooms to the medical practitioners and consultants.

(3) Every person providing or rendering the services of medical practitioners and consultants shall register himself in terms of section 24 of the Act read with provisions of Chapter-II of these rules.

---

<sup>1</sup> Rule 42FF added by Notification No. SRB-3-4/27/2024, dated 29th June, 2024, w.e.f. 1st July, 2024, reported as PTCL 2024 St. 741..

<sup>2</sup> Substituted for the brackets, words and figures “(tariff heading 9815.1000)” by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.

(4) Every collection agent, if not already registered, shall be liable to be registered in terms of section 24 of the Act.

(5) The value of taxable services for the purpose of levy of sales tax shall be the gross amount charged for the services provided or rendered.

(6) The tax rate on such services shall be the reduced rate of 3%, on the gross amount charged, in terms of <sup>1</sup>[S. No. 39 of the Table in Part-II of the Second Schedule to the Act].

(7) Every such person, including the collection agent, shall issue a serially-numbered invoice or bill of charges, generated electronically or otherwise, containing the particulars as specified in sub-rule (1) of rule 29, for each transaction. A copy of the invoice or the bill of charges shall be given to the person/patient to whom such services are provided or rendered.

(8) Every such person, including the collection agent, shall maintain the records as prescribed in section 26 of the Act and sub-rule (2A) of rule 29.

(9) The tax involved on the services provided or rendered by such persons, whether directly or through the collection agent, during a tax period shall be paid by the medical practitioner and consultant or by the collection agent, as the case may be, by the 15th day of month following the tax period to which it relates. The tax return shall be filed in the manner prescribed in Chapter-III of these rules within 3 days from the due date prescribed for payment of tax.]

<sup>2</sup>[(10) The collection agent, collecting the tax on behalf of medical practitioners and consultants, shall declare the tax so collected by him in Table-I of Annex-C1 of his return (Form SST-03) indicating the SNTN/NTN of the medical practitioner and consultant. The amount of tax, so collected by him, shall be

---

**1** Substituted for the words “notification No. SRB-3-4/8/2013 dated the 1st July, 2013, as amended *vide* notification No. SRB-3-4/24/2024 dated 29th June, 2024” by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.

**2** Sub-rule (10) added by Notification No. SRB-3-4-/16/2025, dated 9th April, 2025, reported PTCL 2025 St. 643(ii), *w.e.f.* 1st May, 2025.

reflected in row '14b' of his return (Form SST-03) and shall be deposited by the collection agent without any adjustment or deduction along with other taxes, if any, payable by him. The medical practitioner and consultant providing or rendering the services through the collection agent, shall file his tax returns in the manner prescribed in Chapter III of the Sindh Sales Tax on Services Rules, 2011, and shall declare such services in Annex-C of the return specifying the full amount of tax payable, whereas Table-II of Annex-C1 of his return shall be filled automatically by the computerized system on the basis of declaration of the collection agent allowing him the credit of tax amount collected.]

<sup>1</sup>**[42G. Procedure for collection and payment of sales tax on the services provided or rendered by persons or transport agencies engaged in the services of or in relation to <sup>2</sup>[\* \* \*] transportation or carriage of goods by road or through pipeline or conduit.--**(1) The provisions of this rule shall apply to the persons, including the goods transport agency, providing or rendering the services in relation to <sup>3</sup>[\* \* \*] transportation or carriage of goods by road or through pipeline or conduit.

(2) Every such person or goods transport agency who provides or renders the services of or in relation to <sup>4</sup>[\* \* \*] transportation or carriage of goods by road or through pipeline or conduit, whether in Sindh or from Sindh, shall be liable to registration under section 24 of the Act, read with the provisions of Chapter-II of these rules.

(3) The value of the taxable services for the levy of sales tax shall be the gross amount charged for the services provided or rendered, including the charges for services of cargo

---

**1** Rule 42G added by Notification No. SRB-3-4/13/2014, dated 1st July, 2014, w.e.f. 1st July, 2014.

**2** The words "inter-city" omitted by Notification No. SRB-3-4/27/2024, dated 29th June, 2024, w.e.f. 1st July, 2024, reported as PTCL 2024 St. 741.

**3** The words "inter-city" omitted by Notification No. SRB-3-4/27/2024, dated 29th June, 2024, w.e.f. 1st July, 2024, reported as PTCL 2024 St. 741.

**4** The words "inter-city" omitted by Notification No. SRB-3-4/27/2024, dated 29th June, 2024, w.e.f. 1st July, 2024, reported as PTCL 2024 St. 741.

handling like loading, un-loading, packing, un-packing, stacking and storage of the goods or the cargo.

(4) Every such person shall issue a tax invoice as prescribed in sub-rule (1) of rule 29. However, the serially-numbered transport bilty or consignment note issued by such persons shall be treated as a tax invoice provided that it contains at least the following particulars:--

- (i) Name, address and Sindh sales tax registration number (SNTN) of the service provider;
- (ii) Name and NTN/CNIC of the consignor;
- (iii) Name and NTN/CNIC/telephone number of the consignee;
- (iv) Place of transportation/carriage:
  - (a) From; and
  - (b) to;
- (v) Description of the material or the goods and its quantity;
- (vi) Transportation charges including handling charges, etc.:
  - (a) Amount;
  - (b) Whether “pre-paid” or “to pay at destination”; and
- (vii) Amount of Sindh sales tax <sup>1</sup>[:]

<sup>2</sup>[Provided that the service provider, if he so desires, may issue the tax invoice (transport bilty or consignment) showing the gross amount of charges, inclusive of the amount of tax calculated under the tax fraction formula.]

---

**1** Substituted for the full stop by Notification No. SRB-3-4/5/2015, dated 1st July, 2015, w.e.f. 1st July, 2015, reported as PTCL 2015 St. 311.

**2** Proviso added by Notification No. SRB-3-4/5/2015, dated 1st July, 2015, w.e.f. 1st July, 2015, reported as PTCL 2015 St. 311.

<sup>1</sup>[(4A) The tax rate on such transportation services as

**1** Sub-rule (4A) substituted by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919. At the time of substitution sub-rule (4A) was as under:--

“<sup>a</sup>[(4A) <sup>b</sup>[The rate] of tax on the transportation or carriage good services (tariff heading 9836.0000) shall be the reduced rate of <sup>c</sup>[8%], as prescribed in Notification No. SRB-3-4/8/2013 dated the 1st July, 2013, as amended from time to time, subject to the limitations, conditions and restrictions prescribed therein:

Provided that where a service provider elects or opts to pay the tax at the statutory rate of <sup>d</sup>[15%] on all such <sup>e</sup>[\* \* \*] transportation or carriage services, he may do so by submitting <sup>f</sup>[, online,] his written election or option in Form “I”, as appended to this rule, so as to reach <sup>g</sup>[SRB web portal] within 21 days from the date of commencement of <sup>h</sup>[a financial year]. However, the persons commencing their economic activity in relation to such <sup>i</sup>[\* \* \*] transportation or carriage services for <sup>j</sup>[the first time] after the date of this notification (*i.e.* after the first day of July, 2015), may exercise their right of such election or option atleast 14 days before the commencement of such economic activity. The election or option, so exercised, shall be valid <sup>k</sup>[till the application to withdraw the election/option, so exercised, is submitted electronically on SRB web portal atleast 21 days prior to the financial year from which the person desires to revoke the option so exercised] <sup>l</sup>[:]

<sup>m</sup>[Provided further that election/option in Form-“I” submitted within due date or within extended due date, as the case may be, on or before the 30th June, 2024 for payment of tax at 13% shall continue to be valid for payment of tax at 15% for the tax periods July, 2024 and thereafter:]

<sup>n</sup>[Provided further that the rate of tax on the service of transportation or carriage of goods through truck *addas* or through bus/wagon stands shall be the reduced rate of 3% as prescribed in Notification No. SRB-3-4/8/2013 dated 1st July, 2013, as amended *vide* a notification No. SRB-3-4/11/2019 dated 27th June, 2019, subject to the limitations, conditions and restrictions prescribed therein. The amount of tax payable at the said tax rate of 3% shall be liable to be paid by the service provider without any withholding or deduction by the service recipient or by any other person.]”

**a** Sub-rule (4A) added by Notification No. SRB-3-4/5/2015, dated 1st July, 2015, *w.e.f.* 1st July, 2015, reported as PTCL 2015 St. 311.

**b** Substituted for the words “the rate” by Notification No. SRB-3-4/27/2024, dated 29th June, 2024, *w.e.f.* 1st July, 2024, reported as PTCL 2024 St. 741.

**c** Substituted for the figure “6%” by Notification No. SRB-3-4/12/2016, dated 28th June, 2016, *w.e.f.* 1st July, 2016, reported as PTCL 2017 St. 104.

**d** Substituted for the figures “<sup>d1</sup>[13%]” by Notification No. SRB-3-4/27/2024, dated 29th June, 2024, *w.e.f.* 1st July, 2024, reported as PTCL 2024 St. 741.

**d1** Substituted for the figures and words “14 per cent” by Notification No. SRB-3-4/12/2016, dated 28th June, 2016, *w.e.f.* 1st July, 2016, reported as PTCL 2017 St. 104.

**e** The words “inter-city” omitted by Notification No. SRB-3-4/27/2024, dated 29th June, 2024, *w.e.f.* 1st July, 2024, reported as PTCL 2024 St. 741.

**f** The commas and word inserted by Notification No. SRB-3-4/17/2020, dated 29th June,

classified under CPC Code 651 (relatable to tariff heading 9836.0000 in the Second Schedule to the Act as was in force on the 30th June, 2025) shall be the standard rate of 15%:

Provided that where a service provider elects or opts to pay the tax at the reduced rate of 8% on such services, he may do so by electronically submitting his written election or option in Form “I”, as appended to this rule, so as to reach SRB web portal within 21 days from the commencement of a financial year:

Provided further that a service provider, commencing his economic activity in relation to such services for the first time, may submit such election or option electronically on SRB web-portal at least 14 days before the commencement of such economic activity:

Provided further that the election or option, so exercised under this sub-rule shall remain valid for the whole financial year and the subsequent financial years till the application to withdraw

---

2020, w.e.f. 1st July, 2020, reported as PTCL 2020 St. 732(ii).

- g** Substituted for the words “the concerned Commissioner SRB” by Notification No. SRB-3-4/23/2022, dated 28th June, 2022, reported as PTCL 2022 St. 585.
- h** Substituted for the words and brackets “every financial year (i.e. by the 21st day of July every year)” by Notification No. SRB-3-4/23/2022, dated 28th June, 2022, reported as PTCL 2022 St. 585.
- i** The words “inter-city” omitted by Notification No. SRB-3-4/27/2024, dated 29th June, 2024, w.e.f. 1st July, 2024, reported as PTCL 2024 St. 741.
- j** Substituted for the words “this first time” by Notification No. SRB-3-4/17/2020, dated 29th June, 2020, w.e.f. 1st July, 2020, reported as PTCL 2020 St. 732(ii).
- k** Substituted for the words “only for the financial year in which the election or option, as prescribed, is submitted with an additional option to submit <sup>kl</sup>[, online,] the written election or option, financial year-wise on or before the 21st day of each of the subsequent financial year” by Notification No. SRB-3-4/23/2022, dated 28th June, 2022, reported as PTCL 2022 St. 585.
- kl** The commas and word inserted by Notification No. SRB-3-4/17/2020, dated 29th June, 2020, w.e.f. 1st July, 2020, reported as PTCL 2020 St. 732(ii).
- l** Substituted for the full-stop by Notification No. SRB/3-4/19/2019, dated 27th June, 2019, w.e.f. 1st July, 2019, reported as PTCL 2019 St. 735.
- m** Proviso added inserted by Notification No. SRB-3-4/27/2024, dated 29th June, 2024, w.e.f. 1st July, 2024, reported as PTCL 2024 St. 741.
- n** Proviso added by Notification No. SRB/3-4/19/2019, dated 27th June, 2019, w.e.f. 1st July, 2019, reported as PTCL 2019 St. 735.

the election/option is submitted electronically on SRB web portal at least 21 days prior to a financial year from which the person desires to revoke the option so exercised:

Provided further that where the registered person was paying tax at a reduced rate prior to the 1st day of July, 2025 by not exercising the option to pay tax at 15%, he shall be deemed to have exercised the option to pay tax at the said reduced rate for the tax period July, 2025 and onwards:

Provided further that the rate of tax on the service of transportation or carriage of goods through truck *addas* or through bus/wagon stands shall be the reduced rate of 3% as prescribed at S. No. 8 of the Table in Part-II of the Second Schedule to the Act. The amount of tax payable at the said tax rate of 3% shall be liable to be paid in Sindh Government head of account “B-02384” in the prescribed manner by the service provider without any withholding or deduction by any person including the service recipient.]

### FORM - “I”

**Election/option of the person providing or rendering the services of <sup>1</sup>[\* \* \*] transportation or <sup>2</sup>[carriage of goods] by road or through conduit or pipeline services <sup>3</sup>[\* \* \*] for payment of tax at <sup>4</sup>[8%] (instead of the <sup>5</sup>[standard**

- 
- 1** The words “inter-city” omitted by Notification No. SRB-3-4/27/2024, dated 29th June, 2024, *w.e.f.* 1st July, 2024, reported as PTCL 2024 St. 741.
- 2** Substituted for the words “carriage goods” by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.
- 3** The brackets, words and figures “(tariff heading 9836.0000)” omitted by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.
- 4** Substituted for the figures “<sup>a</sup>[15%]” by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.
- a** Substituted for the figures “<sup>a1</sup>[13%]” by Notification No. SRB-3-4/27/2024, dated 29th June, 2024, *w.e.f.* 1st July, 2024, reported as PTCL 2024 St. 741.
- a1** Substituted for the figure “14%” by Notification No. SRB-3-4/12/2016, dated 28th June, 2016, *w.e.f.* 1st July, 2016, reported as PTCL 2017 St. 104.
- 5** Substituted for the words and figures “reduced rate of <sup>a</sup>[8%]” by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.
- a** Substituted for the figure “6%” by Notification No. SRB-3-4/12/2016, dated 28th June, 2016, *w.e.f.* 1st July, 2016.

**rate of 15%)] under the Special Procedure  
prescribed in rule 42G of the Sindh Sales  
Tax on Services Rules, 2011**

I, \_\_\_\_\_ S/o \_\_\_\_\_ holder of  
(full name) (Father's name)  
CNIC No. \_\_\_\_\_ and NTN \_\_\_\_\_ do hereby  
declare that:--

(1) I am the \_\_\_\_\_ in M/s. \_\_\_\_\_  
(designation)

\_\_\_\_\_  
(business name)  
(NTN \_\_\_\_\_) having its office/head office/  
registered office at \_\_\_\_\_  
(full address)

which is engaged in the economic activity of <sup>1</sup>[\* \* \*]  
transportation or carriage of goods by road or  
through conduit or pipeline services <sup>2</sup>[\* \* \*].

(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 Proviso to rule 42G(4A) of the Sindh Sales  
Tax on Services Rules, 2011.

(3) I do hereby declare and affirm that the said M/s.  
\_\_\_\_\_ (NTN \_\_\_\_\_) elect and opt to  
be governed by the provisions of the Proviso to rule  
42G(4A) of the Sindh Sales Tax on Services Rules,  
2011, and that the said M/s. \_\_\_\_\_  
(NTN \_\_\_\_\_) shall pay Sindh sales tax at  
the <sup>3</sup>[reduced rate of 8% (instead of the standard rate

**1** The words “inter-city” omitted by Notification No. SRB-3-4/27/2024, dated 29th June, 2024, w.e.f. 1st July, 2024, reported as PTCL 2024 St. 741.

**2** The brackets, words and figures “(tariff heading 9836.0000)” omitted by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.

**3** Substituted for the words, figures and brackets “statutory rate of <sup>a</sup>[15%] (instead of the reduced concessionary rate of <sup>b</sup>[8%])” by Notification No. SRB-3-4/41/2025, dated 16th

of 15%)] <sup>1</sup>[\* \* \*].

Signature. \_\_\_\_\_

Date \_\_\_\_\_

Name. \_\_\_\_\_

CNIC No. \_\_\_\_\_

Tele. No. \_\_\_\_\_

Cell Phone No. \_\_\_\_\_

Witnesses:--

1. Signature \_\_\_\_\_

Date \_\_\_\_\_

Name \_\_\_\_\_

CNIC No. \_\_\_\_\_

2. Signature \_\_\_\_\_

Date \_\_\_\_\_

Name \_\_\_\_\_

CNIC No. \_\_\_\_\_

Company/Firm/

Service Providers

Stamp \_\_\_\_\_]

(5) The amount of sales tax involved shall be deposited in Sindh Government head of account “B-02384” in the prescribed manner:--

(i) in case of the pre-paid transportation or carriage services, by the 15th day of the month following the

---

July, 2025, reported as PTCL 2025 St. 919.

**a** Substituted for the figures “<sup>a1</sup>[13%]” by Notification No. SRB-3-4/27/2024, dated 29th June, 2024, w.e.f. 1st July, 2024, reported as PTCL 2024 St. 741.

**a1** Substituted for the figure “14%” by Notification No. SRB-3-4/12/2016, dated 28th June, 2016, w.e.f. 1st July, 2016, reported as PTCL 2017 St. 104.

**b** Substituted for the figure “6%” by Notification No. SRB-3-4/12/2016, dated 28th June, 2016, w.e.f. 1st July, 2016, reported as PTCL 2017 St. 104.

**1** The words and figures “during the financial year 202\_\_-2\_\_” omitted by Notification No. SRB-3-4/23/2022, dated 28th June, 2022, reported as PTCL 2022 St. 585.

tax period <sup>1</sup>[in] which the services were provided;  
and

- (ii) in the case of post-paid or “to pay at destination” transportation or carriage of goods, by the 15th day of the second month following the tax period in which the services were provided.

(6) The tax return in the prescribed form SST-03 shall be filed by such person within 3 days from the due date for payment of tax.

(7) Every such person or goods transport agency shall maintain the record, as prescribed in section 26 of the Act, read with sub-rule (2A) of rule 29. The transport bility or consignment note issued by such person shall also be treated a prescribed record.]

## <sup>2</sup>[PART-XV

**42H. Procedure for levy and collection of tax on the services provided in the matter of manufacturing or processing for others on toll basis.--**(1) The provisions of this rule shall apply to the persons (hereinafter called “toll manufacturer or processor”) providing or rendering the services in the matter of manufacturing or processing for others on toll basis <sup>3</sup>[:]

<sup>4</sup>[Provided that the provisions of this rule shall not apply in cases where the services, so provided, are exempt in terms of <sup>5</sup>[S. No. 27 of the Table in First Schedule to the Act].]

---

**1** The word inserted by Notification No. SRB-3-4/17/2014, dated 16th October, 2014, reported as PTCL 2014 St. 1055.

**2** The Part-XV added by Notification No. SRB-3-4/17/2014, dated 16th October, 2014, reported as PTCL 2014 St. 1055.

**3** Substituted for the full stop by Notification No. SRB-3-4/23/2022, dated 28th June, 2022, reported as PTCL 2022 St. 585.

**4** Proviso inserted by Notification No. SRB-3-4/23/2022, dated 28th June, 2022, reported as PTCL 2022 St. 585.

**5** Substituted for the words “the description given against tariff heading 9830.0000 of the notification No. SRB-3-4/7/2013 dated 18th June, 2013 as amended by notification No.

(2) Every such toll manufacturer or processor who renders the services in the matter of manufacturing or processing for others on toll basis shall be liable to registration under section 24 of the Act, read with the rules prescribed under Chapter-II of these rules.

(3) The value of the taxable services for the levy of sales tax shall be the gross amount charged for the services provided or rendered:

Provided that the value of the patent, design, raw materials and other inputs as are received by the toll manufacturer or processor from his service recipients shall be excluded from the value of such service: and

Provided further that value of all other raw materials, inputs, services, etc., as are procured by the toll manufacturer or processor himself and are used in the services so provided or rendered by him shall be included in the value of the service and the input tax paid thereon by the toll manufacturer or processor shall be eligible for input tax credit or adjustment in accordance with the provisions of section 15 of the Act, read with the rules prescribed under Chapter-V of these rules.

(4) Every such toll manufacturer or processor shall issue a tax invoice as prescribed in sub-rule (1) of rule 29 and shall maintain all the record prescribed under section 26 of the Act, read with rule 29 of these rules.

(5) Every such toll manufacturer or processor shall deposit the amount of tax under the Sindh Government's head of account "B-02384", in the prescribed manner, by the 15th day of the month following the tax period to which it relates and he shall also file his tax return in the prescribed Form SST-03 within 3 days from the due date for payment of tax.]

## <sup>1</sup>[42I. Services provided or rendered by software or IT

---

SRB-3-4/21/2022 dated 28th June, 2022" by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.

<sup>1</sup> Rule 42I inserted by Notification No. SRB-3-4/23/2022, dated 28th June, 2022, reported

**based system development consultants.--**(1) The provisions of this rule shall apply to the persons providing or rendering the services of software or IT based system development consultants as are levied to tax under <sup>1</sup>[CPC Codes 7331, 8313, 8314, 8315, 8316 and 843 (relatable to tariff heading 9815.6000 in the Second Schedule to the Act as was in force on the 30th June, 2025)].

(2) Every such software or IT based system development consultant, shall register itself under section 24 of the Act, read with the provisions of Chapter-II of these rules.

(3) The value of taxable services for the purpose of levy of sales tax shall be the gross amount charged for the services provided or rendered.

(4) The tax rate on the services provided or rendered by the software or IT based system development consultant shall be the standard rate of <sup>2</sup>[15%]:

Provided that where a service provider elects or opts to pay the reduced rate of 3% on such services, he may do so by electronically submitting his <sup>3</sup>[\* \* \*] election or option in Form “S”, as appended to this rule, so as to reach SRB web portal within <sup>4</sup>[21] days from the commencement of <sup>5</sup>[a financial year] <sup>6</sup>[\* \* \*]:

---

as PTCL 2022 St. 585.

- 1** Substituted for the words and figures “tariff heading 9815.6000 of the Second Schedule to the Act” by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.
- 2** Substituted for the figures “13%” by Notification No. SRB-3-4/27/2024, dated 29th June, 2024, w.e.f. 1st July, 2024, reported as PTCL 2024 St. 741.
- 3** The word “written” omitted by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.
- 4** Substituted for the digits “31” by Notification No. SRB-3-4/40/2023, dated 27th July, 2023, reported as PTCL 2023 St. 861.
- 5** Substituted for the words “the financial year” by Notification No. SRB-3-4/40/2023, dated 27th July, 2023, reported as PTCL 2023 St. 861.
- 6** The commas, brackets and words “, 2022-23 (i.e. by the 31st day of July, 2022)” omitted by Notification No. SRB-3-4/40/2023, dated 27th July, 2023, reported as PTCL 2023 St. 861.

Provided further that the election or option, so exercised under this sub-rule shall remain valid <sup>1</sup>[for the whole financial year and the subsequent financial years] till the application to withdraw the election/option is submitted electronically on SRB web portal atleast 21 days prior to a financial year from which the person desires to revoke the option so exercised.

(6) Every such person shall maintain the records as prescribed in section 26 of the Act and sub-rule (2A) of rule 29 of these rules.

**Election/option of the person providing or rendering the services as classified under <sup>2</sup>[CPC Codes 7331, 8313, 8314, 8315, 8316 and 843], for payment of tax at the reduced rate of 3% (instead of the standard rate of <sup>3</sup>[15%]) under the Special Procedure prescribed in rule 421 of the Sindh Sales Tax on Services Rules, 2011**

I, \_\_\_\_\_ S/o \_\_\_\_\_  
(full name) (Father's Name)  
holder of CNIC No. \_\_\_\_\_ and NTN \_\_\_\_\_ do hereby

**3** Substituted for the figures “13%” by Notification No. SRB-3-4/27/2024, dated 29th June, 2024, w.e.f. 1st July, 2024, reported as PTCL 2024 St. 741.

[illegible]

(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 Proviso to rule 421(4) of the Sindh Sales Tax on Services Rules, 2011.

Signature.

Date \_\_\_\_\_

Name.

CNIC No.

Tele. No. \_\_\_\_\_

Cell Phone No.

1. Signature

Company/Firm/

2 Substituted for the figures “13%” by Notification No. SRB-3-4/27/2024, dated 29th June, 2024, w.e.f. 1st July, 2024, reported as PTCL 2024 St. 741.

Date \_\_\_\_\_ Service Providers  
 Name \_\_\_\_\_ Stamp \_\_\_\_\_] and  
 CNIC No. \_\_\_\_\_  
 2. Signature \_\_\_\_\_  
 Date \_\_\_\_\_  
 Name \_\_\_\_\_  
 CNIC No. \_\_\_\_\_

**<sup>1</sup>[42J. Services provided or rendered by call centres.--(1)**

The provisions of this rule shall apply to the persons providing or rendering the services of call centres as are levied to tax under <sup>2</sup>[CPC Code 859 (relatable to tariff heading 9835.0000 in the Second Schedule to the Act as was in force on the 30th June, 2025)].

(2) Every such call centre, shall register itself under section 24 of the Act, read with the provisions of Chapter-II of these rules.

(3) The value of taxable services for the purpose of levy of sales tax shall be the gross amount charged for the services provided or rendered.

(4) The tax rate on the services provided or rendered by call centres shall be the standard rate of <sup>3</sup>[15%]:

Provided that where a service provider elects or opts to pay the reduced rate of 3% on such services, he may do so by electronically submitting his <sup>4</sup>[\* \* \*] election or option in Form

**1** Rule 42J inserted by Notification No. SRB-3-4/23/2022, dated 28th June, 2022, reported as PTCL 2022 St. 585.

**2** Substituted for the words and figures "tariff heading 9835.0000 of the Second Schedule to the Act" by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.

**3** Substituted for the figures "13%" by Notification No. SRB-3-4/27/2024, dated 29th June, 2024, w.e.f. 1st July, 2024, reported as PTCL 2024 St. 741.

**4** The word "written" omitted by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.

“L” as appended to this rule, so as to reach SRB web portal within <sup>1</sup>[21] days from the commencement of <sup>2</sup>[a financial year] <sup>3</sup>[\* \* \*]:

Provided further that the persons, commencing their economic activity in relation to such services for the first time, may submit such election or option electronically on SRB web-portal at least 14 days before the commencement of such economic activity:

Provided further that the election or option, so exercised under this sub-rule shall remain valid <sup>4</sup>[for the whole financial year and the subsequent financial years] till the application to withdraw the election/option is submitted electronically on SRB web portal at least 21 days prior to a financial year from which the person desires to revoke the option so exercised.

(5) Every such person shall e-file his tax return (Form SST-03) and shall also e-deposit the tax by the prescribed due dates in the manner prescribed in the Act and the rules.

(6) Every such person shall maintain the records as prescribed in section 26 of the Act and sub-rule (2A) of rule 29 of these rules.

### **"FORM - "L"**

**Election/option of the person providing or rendering the services as classified under <sup>5</sup>[CPC Code 859], for payment of tax at the reduced rate of 3% (instead of the standard rate of <sup>6</sup>[15%]) under the Special Procedure**

- 
- 1** Substituted for the digits “31” by Notification No. SRB-3-4/40/2023, dated 27th July, 2023, reported as PTCL 2023 St. 861.
  - 2** Substituted for the words “the financial year” by Notification No. SRB-3-4/40/2023, dated 27th July, 2023, reported as PTCL 2023 St. 861.
  - 3** The commas, brackets and words “, 2022-23 (i.e. by the 31st day of July, 2022)” omitted by Notification No. SRB-3-4/40/2023, dated 27th July, 2023, reported as PTCL 2023 St. 861.
  - 4** The words inserted by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.
  - 5** Substituted for the words and figures “tariff headings 9835.0000 of the Second Schedule to the Act” by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.
  - 6** Substituted for the figures “13%” by Notification No. SRB-3-4/27/2024, dated 29th June,

I, \_\_\_\_\_ S/o \_\_\_\_\_  
(full name) (Father's Name)  
holder of CNIC No. \_\_\_\_\_ and NTN \_\_\_\_\_ do hereby  
declare that:--

- (1) I am the \_\_\_\_\_ in M/s. \_\_\_\_\_  
(designation) (business name)  
(NTN) \_\_\_\_\_) having office/head office/  
registered office at \_\_\_\_\_  
(full address)  
which is engaged in the economic activity/provision  
of services as classified under <sup>1</sup>[CPC Code 859].
- (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 first/second Proviso to rule 42J(4) of the Sindh  
Sales Tax on Services Rules, 2011.
- (3) I do hereby declare and affirm that the said  
M/s. \_\_\_\_\_ (NTN \_\_\_\_\_) elect and  
opt to be governed by the provisions of the Proviso  
to rule 42J(4) of the Sindh Sales Tax on Services  
Rules, 2011, and that the said M/s. (NTN \_\_\_\_\_)  
shall pay Sindh sales tax at the reduced rate of 3%  
(instead of the standard rate of <sup>2</sup>[15%])

Signature. \_\_\_\_\_

Date \_\_\_\_\_

Name.

2024, w.e.f. 1st July, 2024.

**1** Substituted for the words and figures “tariff heading 9835.0000” by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.

2 Substituted for the figures “13%” by Notification No. SRB-3-4/27/2024, dated 29th June, 2024, w.e.f. 1st July, 2024, reported as PTCL 2024 St. 741.

|                    |                      |
|--------------------|----------------------|
|                    | CNIC No. _____       |
|                    | Tele. _____          |
|                    | No. _____            |
| Witnesses:--       | Cell Phone No. _____ |
| 1. Signature _____ | Company/Firm/        |
| Date _____         | Service Providers    |
| Name _____         | Stamp _____]         |
| CNIC No. _____     |                      |
| 3. Signature _____ |                      |
| Date _____         |                      |
| Name _____         |                      |
| CNIC No. _____     |                      |

**<sup>1</sup>[42K. Procedure for collection and payment of sales tax on services provided or rendered by hospitals and clinics.--**(1) The provisions of this rule shall apply to the persons, as defined in clause (50A) of section 2 of the Act. who provide or render the services of provision of rooms/beds for its indoor patients and day-care patients and charge (including allied fixed charges, if any) more than 25,000 rupees per bed/room.

(2) Every person providing or rendering such services shall register himself under section 24 of the Act, read with provisions of Chapter-II of these rules.

(3) The value of taxable services for the purpose of levy of sales tax shall be the gross amount charged for the services provided or rendered.

(4) The rate of tax on such services shall be the reduced

rate of 3%, on the gross amount charged, in terms of <sup>1</sup>[S. No. 39 of the Table in Part-II of the Second Schedule to the Act].

(5) Every such person shall issue an invoice or a bill of charges, generated electronically or otherwise, containing the particulars as specified in sub-rule (1) of rule 29. A copy of the invoice or bill of charges shall be given to the person/patient to whom such services are provided or rendered.

(6) Every such person shall maintain the record as prescribed in section 26 of the Act and sub-rule (2A) of rule 29.

(7) The tax involved on the services provided or rendered by such persons, including the tax collected in the capacity of collection agent in terms of rule 42FF, during a tax period shall be paid by the 15th day of month following the tax period to which it relates. The tax return shall be filed in the manner prescribed in Chapter-III of these rules within 3 days from the due date prescribed for payment of tax.]

**<sup>2</sup>[42L. Procedure for collection and payment of sales tax on education services.--<sup>3</sup>(1) The provisions of this rule shall apply**

**1** Substituted for the words “notification No. SRB-3-4/8/2013 dated the 1st July, 2013, as amended *vide* notification No. SRB-3-4/24/2024 dated 29th June, 2024” by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.

**2** Rule 42L inserted by Notification No. SRB-3-4/27/2024, dated 29th June, 2024, *w.e.f.* 1st July, 2024, reported as PTCL 2024 St. 741.

**3** Sub-rule (1) substituted by Notification No. SRB-3-4/27/2026, dated 30th June, 2026, *w.e.f.* 1st July, 2026. At the time of substitution sub-rule (1) was as under:--

“(1) The provisions of this rule shall apply to the persons providing or rendering education services as <sup>a</sup>[classified under CPC Code 92 (relatable to tariff heading 9857.0000 in the Second Schedule to the Act as was in force on the 30th June, 2025)] in relation to the fee/charges exceeding 500,000 rupees per annum per student:

Provided that where the fee/charges are collected on monthly basis or on quarterly basis or on semester basis or any other basis, the aforesaid threshold of 500,000 rupees per annum shall, for the purpose of determining taxability of services provided, be applied proportionately and the tax shall be paid accordingly in the manner and by the due date, as prescribed in this rule.”

**a** Substituted for the words, brackets and figures “defined in clause (37A) of section 2 of the Act” by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.

to the persons providing or rendering education services as classified under CPC Code 92.]

(2) Every person providing or rendering <sup>1</sup>[the services specified in this rule] shall register himself in terms of section 24 of the Act, read with provisions of Chapter-II of these rules.

<sup>2</sup>[(3) In respect of the persons providing or rendering education services as classified under CPC Codes 921 to 925 in relation to the fee/charges exceeding 500,000 rupees per *annum* per student, the following shall apply:

- (a) where the fee/charges are collected on monthly basis or on quarterly basis or on semester basis or any other basis, the aforesaid threshold of 500,000 rupees per annum shall, for the purpose of determining taxability of services provided, be applied proportionately and the tax shall be paid accordingly in the manner and by the due date, as prescribed in this rule; and
- (b) the value of taxable services for the purpose of levy of sales tax shall be the gross amount of fee or charges, by whatever name called, including tuition fee, admission fee, examination fee, laboratory fee, library charges and all other fixed charges including those for non-academic activities, but excluding the refundable amount of security deposit, received by the person providing education services.]

<sup>3</sup>[(4) The rate of tax on the services covered by this rule

---

**1** Substituted for the words “such services” by Notification No. SRB-3-4/27/2026, dated 30th June, 2026, w.e.f. 1st July, 2026.

**2** Sub-rule (3) substituted by Notification No. SRB-3-4/27/2026, dated 30th June, 2026, w.e.f. 1st July, 2026. At the time of substitution sub-rule (3) was as under:--

“(3) The value of taxable services for the purpose of levy of sales tax shall be the gross amount of fee or charges, by whatever name called, including tuition fee, admission fee, examination fee, laboratory fee, library charges and all other fixed charges including those for non-academic activities, but excluding the refundable amount of security deposit, received by the person providing education services.”

**3** Sub-rule (2) substituted by Notification No. SRB-3-4/27/2026, dated 30th June, 2026,

shall be the respective reduced rates, on the gross amount charged, as specified against respective services at S. No. 38 of the Table in Part-II of the Second Schedule to the Act.]

(5) Every such person shall issue an invoice or a bill of charges, generated electronically or otherwise, containing the particulars as specified in sub-rule (1) of rule 29. A copy of the invoice or bill of charges shall be given to the person/student to whom such services are provided or rendered.

(6) Every such person shall maintain the records as prescribed in section 26 of the Act and sub-rule (2A) of rule 29.

(7) The tax involved on the services provided or rendered by such persons during a tax period shall be paid by the 15th day of month following the tax period to which it relates. The tax return shall be filed in the manner prescribed in Chapter-III of these rules within 3 days from the due date prescribed for payment of tax.]

<sup>1</sup>**[42M. Procedure for collection and payment of tax on the distribution services.--**(1) The provisions of this rule shall apply to the persons providing or rendering distribution services <sup>2</sup>[classified under CPC Codes 612, 625 and 83117 (relatable to tariff heading 9845.0000 in the Second Schedule to the Act as was in force on the 30th June, 2025)].

---

w.e.f. 1st July, 2026. At the time of substitution sub-rule (2) was as under:--

“(4) The rate of tax on such services shall be the reduced rate of 3%, on the gross amount charged, in terms of <sup>a</sup>[S. No. 38 of the Table in Part-II of the Second Schedule to the Act].”

**a** Substituted for the words “notification No. SRB-3-4/8/2013 dated the 1st July, 2013, as amended vide notification No. SRB-3-4/24/2024 dated 29th June, 2024” by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.

**1** Rule 42M inserted by Notification No. SRB-3-4/27/2024, dated 29th June, 2024, w.e.f. 1st July, 2024, reported as PTCL 2024 St. 741.

**2** Substituted for the words and figures “covered by tariff heading 9845.0000” by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.

(2) Every person providing or rendering such services shall register himself in terms of section 24 of Act, read with the provisions of Chapter-II of these rules.

(3) The value of taxable services provided by such service providers, in respect of the services of distribution of goods, shall be an amount equal to 8% of the gross margin of such distributor.

*Explanation:* The term “gross margin”, for the purpose of this rule, includes the trade margin, trade discount, trade offer, commission, rebate or any other incentive, by whatever name called, as are received by such distributors in relation to the distribution services.

(4) The tax rate on such services shall be the standard rate of 15%:

Provided that the tax rate on such services as are provided or rendered in relation to distribution of the drugs registered under the Drugs Act, 1976 (Act No. XXXI of 1976) shall be the reduced rate of 5% <sup>1</sup>[in terms of S. No. 23 of the Table in Part-II of the Second Schedule to the Act].

(5) Every such person shall issue a serially-numbered invoice or a bill of charges, generated electronically or otherwise, containing the particulars as specified in sub-rule (1) of rule 29. A copy of the invoice or bill of charges shall be given to the person to whom such services are provided or rendered.

(6) Every such person shall maintain record as prescribed in section 26 of the Act and sub-rule (2A) of rule 29.

(7) The tax involved on the services provided or rendered by such persons during a tax period shall be paid by the 15th day of month following the tax period to which it relates. The tax return shall be filed in the manner prescribed in Chapter-III of

---

**1** Substituted for the words and figures “as prescribed in notification No. SRB-3-4/8/2013 dated the 1st July, 2013 as amended *vide* a notification No. SRB-3-4/24/2024 dated 29th June, 2024” by Notification No. SRB-3-4/41/2025, dated 16th July, 2025, reported as PTCL 2025 St. 919.

these rules within 3 days from the due date prescribed for payment of tax.]

## CHAPTER - VII

### TAXPAYER'S AUTHORIZED REPRESENTATIVES

**43. Persons authorized to represent a taxpayer.**--A Tax Practitioner registered under Income tax rules, Sales tax rules, Customs Act, an advocate enrolled with Bar and an Accountant, shall, on being given authority or power of attorney in the specified manner under these Rules (Form II), may represent a taxpayer and may appear on his behalf before the <sup>1</sup>[the Board or the Appellate Tribunal or the Commissioner (Appeals) or any] adjudicating authority.

Provided that no such person shall be entitled to represent a taxpayer for a period of one year from the date of his retirement or resignation, or in a case in which he had made, or approved, as the case may be, any order under the relevant Acts.

**44. Disqualifications.**--The following persons shall not be entitled to represent a taxpayer under this Chapter:--

- (a) any person who has been convicted as a result of any criminal proceedings under any law for the time being in force in Pakistan;
- (b) a person who has been dismissed or compulsorily retired from service;
- (c) a person who is an undischarged insolvent; <sup>2</sup>[\* \* \*]
- (d) a person who has been found guilty of misconduct

---

**1** Substituted for the words "Appellate Tribunal or any other" by Notification No. SRB-3-4/9/2013, dated 1st July, 2013, reported as PTCL 2013 St. 718.

**2** The word "and" omitted by Notification No. SRB-3-4/9/2013, dated 1st July, 2013, reported as PTCL 2013 St. 718.

<sup>2</sup>[(e) a person who is not registered as a legal practitioner and consultant or as an accountant or auditor or as tax consultant in terms of the provisions of section 24 of the Act, read with the provisions of Chapter-II of these rules.]

## Letter of Authorization

- 1 Substituted for the full stop by Notification No. SRB-3-4/9/2013, dated 1st July, 2013, reported as PTCL 2013 St. 718.
- 2 Clause (e) added by Notification No. SRB-3-4/9/2013, dated 1st July, 2013, reported as PTCL 2013 St. 718.
- 3 Form II substituted by Notification No. SRB-3-4/9/2013, dated 1st July, 2013, reported as PTCL 2013 St. 718. At the time of substitution Form II was as under:--

I, \_\_\_\_\_, Proprietor/Partner/Director of M/s. \_\_\_\_\_, hereby authorize Mr. \_\_\_\_\_ S/o Mr. \_\_\_\_\_ C.N.I.C No. \_\_\_\_\_ to represent before adjudicating authority Dep. Commissioner/Commissioner or at the Sindh Revenue Board or the Tribunal on behalf of M/S. Sales Tax [National Tax Number] \_\_\_\_\_ for hearing on \_\_\_\_\_ (date)/till the decision of the case (cross out whichever is not applicable) or till withdrawal of this authorization, whichever is earlier.

I also affirm and certify that he fulfills the conditions of an authorized representative as prescribed in the Sales Tax Rules 2011.

Signature: \_\_\_\_\_

Name: \_\_\_\_\_

(Proprietor/Partner/Director)

C.N.I.C. No.

Company or Business Seal/Stamp \_\_\_\_\_”

- (1) I am the \_\_\_\_\_ in M/s. \_\_\_\_\_  
(*designation*) (*business name*)  
(NTN \_\_\_\_\_) having its office /head  
office/ registered office at \_\_\_\_\_  
(*full address*)
- (2) I am fully competent and duly authorized by the  
said M/s. \_\_\_\_\_ to sign and submit  
this letter of authorization on behalf of the said  
M/s. \_\_\_\_\_.
- (3) I do hereby authorize Mr./Ms./Messer. \_\_\_\_\_  
\_\_\_\_\_ holder or Sindh Sales Tax  
Registration Number: SNTN: \_\_\_\_\_ to represent  
before the Sindh Revenue Board/Appellate  
Tribunal/Commissioner (Appeals)/Deputy  
Commissioner/Assistant Commissioner on behalf of  
the said M/s. \_\_\_\_\_ for representing  
their case (*give notice/SCN/appeal/letter reference  
number*) and for appearing for hearing  
on \_\_\_\_\_/till the decision of the case (*cross out  
whichever is not applicable*) or till the withdrawal  
of this authorization, whichever is earlier.
- (4) I also affirm and certify that the authorized person  
fulfills the conditions of an authorized  
representative under Chapter-VII of the Sindh Sales  
Tax on Services Rules, 2011

Signature.

Date \_\_\_\_\_

Name.

CNIC No.

Tele. No. \_\_\_\_\_

Cell Phone No.

Company/Firm/

Service Provider's  
Official Stamp \_\_\_\_\_.]

## **Chapter - VIII**

### **SPECIAL AUDIT**

**45. Application.**--The provisions of this chapter shall apply to the registered persons who are subject to special audit in terms of section 29 of the Act.

**46. Special Audit.**--The Board may cause special audit by a special auditor, of the records, tax invoices and monthly returns required to be maintained, issued or furnished by any registered person, or class or classes of registered persons under section 28 and 29 of the Act.

**47. Scope of special audit.**--The scope of the special audit shall be the expression of professional opinion with respect to the following, namely:--

Whether the records, tax invoices and monthly returns have been maintained, issued or furnished correctly by the registered person; and

Whether the monthly returns furnished by the registered person correctly reflect that--

- i. all taxable supplies in the tax period as revealed by the records and tax invoices; and
- ii. all input tax, output tax, and the net amount of sales tax payable or refundable, as the case may be,

are in accordance with the provision of the Act and are duly substantiated by the records required to be maintained for the purpose.

**48. Form of audit report.**--The special auditor shall submit his

audit report in the Form as specified in the terms of reference.

**49. Penalty.--**(1) In case of violation of this chapter or any clause of the terms of reference, the payment of fee as specified therein shall be withheld forthwith, without *prejudice* to any action, that may be taken under the provisions of the Chartered Accountant Ordinance, 1961 (X of 1961), the Cost and Management Accountants Act, 1966 (XIV of 1966) and bye-laws made there under, or the Act.

(2) In case the payment has already been made in full or part thereof, to the special auditor, the same shall be returned within one week of issuance, by the Board, of a demand notice in this regard.

## Chapter - IX

### ALTERNATIVE DISPUTE RESOLUTION

**50. Application.--**The provisions of this chapter shall apply to all cases of dispute brought or specified for resolution under section 65 of the Act.

**51. Application for Alternative Dispute Resolution.--**Any registered person interested for resolution of any dispute under section 65 may submit a written application for alternative dispute resolution to the Board, stating *inter alia*, the following namely:--

- (a) The particulars of the case<sup>1</sup>[;]
- (b) The grounds on the basis of which a resolution of a dispute is being sought by the applicant duly supported with relevant documents;
- (c) The extent or the amount of sales tax, default surcharge and penalties, which the applicant agrees to pay, if any;

---

**1**

Substituted for the full-stop by Notification No. SRB-3-4/15/2021, dated 30th June, 2021, w.e.f. 1st July, 2021, reported as PTCL 2021 St. 735(ii).

- (d) Details of amounts already paid, if any <sup>1</sup>[;and]
- (e) The particulars of <sup>2</sup>[the] person who will represent the applicant.

## **52. Appointment of Alternative Dispute Resolution Committee.--**

(1) The Board, after examination of the contents of an application by a registered person and facts stated therein and on satisfaction that a dispute deserves consideration for resolution for the removal of hardship under section 65 of the Act, may constitute a committee for examination of the issues involved in the dispute and for taking other actions as provided under sub section (3) of section 65 of the Act.

(2) The Board <sup>3</sup>[may] appoint one of the members of the committee, other than a public servant, to be its chairman.

(3) The Board shall require the committee to submit its report within 60 days of its appointment:

Provided that the time so specified may, if requested by the chairman of the committee for reasons to be recorded in writing, be extended by the Board to such extent and subject to such conditions and limitations as it may deem proper.

## **53. Working of the Committee.--**The committee shall hold all its meetings at Board office or at any other venue to be decided by the Board. The Chairman of the committee shall be responsible for deciding the procedure to be followed by the committee which may, *inter alia*, include the following--

- (a) to specify date and time for conducting proceeding by the committee;

---

**1** Substituted for the comma and word ", and" by Notification No. SRB-3-4/15/2021, dated 30th June, 2021, w.e.f. 1st July, 2021, reported as PTCL 2021 St. 735(ii).

**2** Substituted for the word "any" by Notification No. SRB-3-4/15/2021, dated 30th June, 2021, w.e.f. 1st July, 2021, reported as PTCL 2021 St. 735(ii).

**3** Substituted for the word "my" by Notification No. SRB-3-4/40/2023, dated 27th July, 2023, reported as PTCL 2023 St. 861.

- (b) to supervise the proceedings and ensure maintenance of record of proceedings of the committee;
- (c) to issue notices by courier, registered post or electronic mail to the applicant;
- (d) to requisition and procure relevant records or witnesses from the field office or other concerned quarters;
- (e) to ensure attendance of all concerned;
- (f) to co-opt any other technical, professional or legal expert or tax consultant;
- (g) to consolidate recommendations of the committee and submission of the conclusive report to the Board; and
- (h) for any other matter covered under this Chapter.

**54. Recommendations of the Committee.**—(1) The committee may determine the issue and may thereafter seek further information or data or expert opinion or make or cause to be made such inquiries or audit as it may deem fit. The committee shall formulate its recommendations in respect of any matter mentioned in the sub-section (1) of section 65 of the Act.

(2) The chairman of the committee shall send a copy of the recommendations of the committee to the Board, and the applicant.

**55. Reconsideration by the Committee.**—(1) The Board of its own motion or on the request of the applicant may refer back the recommendation of the committee for rectification of any obvious error or for reconsideration of the facts not considered earlier.

(2) The committee after rectification of the error or reconsideration of the facts as aforesaid shall furnish to the Board its fresh or amended recommendations within such period, as may

be specified by the Board.

**56. Decision of the Board.**--(1) The Board, after examination of the recommendations of the committee shall finally decide the dispute and make such orders, as it may deem fit for the resolution of the dispute under intimation to the applicant.

(2) On receipt of the Board's order as aforesaid, the concerned field officer shall implement the order issued by the Board in the manner provided for in sub-section (6) of section 65 of the Act.

(3) A complete record of all proceedings of the cases dealt with under the alternate dispute resolution scheme shall be maintained by the concerned field officer who shall also ensure that proper arrangements are made for the purpose of maintaining such records in appropriate manner.

## **Chapter - X**

### **APPEALS AND ALLIED MATTERS**

**57. Appeal to Commissioner (Appeals).**--An appeal in Form SST-5A shall be filed as specified under section 57 of the Act.

<sup>1</sup>**[57A. Signatory of pleadings.**--The Form of appeal and the verifications, as per Form SST-5A, shall be signed by:--

- (a) in case the appellant is an individual or a sole proprietor, by the individual or the sole proprietor himself;
- (b) in case the appellant is a firm or an association of persons, the managing partner or the partner duly authorized by the firm or a member authorized by

---

**1** Rule 57A added by Notification No. SRB-3-4/3/2019, dated 28th January, 2019, reported as PTCL 2019 St. 708.

the partners of association of persons; and

- (c) in case the appellant is a company, by the managing director or the authorized director or the secretary or an employee of the company, duly authorized in this behalf through a resolution of the board of directors of the company.]

<sup>1</sup>**[57B. Preference of appeal.**--An Officer of the SRB, as may be authorized by the Commissioner (Appeals), in this behalf, shall ascribe, on the appeal (Form SST-5A), the Appeal No. and the date of its receipt, as per the serial No. in the appeal register maintained in the Commissionerate (Appeals), SRB, and shall put his signature and the signature date on the Form SST-5A.]

<sup>2</sup>**[57C. Duplicate copy of the appeal.**--A duplicate copy of the paper book of the appeal, complete in all respect, shall be provided by the appellant or his authorized representative to the respondent(s).]

<sup>3</sup>**[57D. Documents to accompany the memorandum of appeal.**--The appeal shall be in the form of the paper book comprising of the annexures of the memorandum of appeal, prepared as per the form SST-5A, and shall, *inter-alia*, annex the following documents:--

- (a) Table of contents and Index of appeal, showing page number of pleadings, documents of appeal and the annexures thereof;
- (b) certified copy of the order-in-original/decision appealed against;

---

**1** Rule 57B added by Notification No. SRB-3-4/3/2019, dated 28th January, 2019, reported as PTCL 2019 St. 708.

**2** Rule 57C added by Notification No. SRB-3-4/3/2019, dated 28th January, 2019, reported as PTCL 2019 St. 708.

**3** Rule 57D added by Notification No. SRB-3-4/3/2019, dated 28th January, 2019, reported as PTCL 2019 St. 708.

- (c) copy of the show cause notice or any other notice relevant to the order/decision passed by the Adjudicating Officer or the Assessing Officer of the SRB;
- (d) recovery notice, if any, issued under section 66 of the Act;
- (e) Letter of Authorization, in Form II as prescribed under Chapter-VII of these rules, read with sections 67 and 70 of the Act;
- (f) the original of the computerized payment receipt (CPR) relating to the fee prescribed under sub-section (3) of section 57 of the Act;
- (g) copies of the judgments of the Courts or Appellant Tribunals, relied upon by the appellant in his memorandum of appeal;
- (h) application, if any, praying for ad-interim order under sub-section (4) of the section 58 of the Act, or the evidence of payment of the amount prescribed in section 64 of the Act or the amount prescribed in the proviso to sub-section (1) of section 66 of the Act, 2011;
- (i) application, if any, under sub-section (5) of section 57 of the Act, praying for admission of the appeal if filed after the expiration of the specified period;
- (j) any other application, required to be filed by the appellant under the provisions of the Act or these rules; and
- (k) a certificate, signed by the appellant or his authorized representative, to the effect that a copy of the paper book of the appeal has been provided to the respondent(s).]

<sup>1</sup>**[57E. Appeals to include whole claim.--**(1) The appeal is required to include whole claim and grounds in the Form prescribed as SST-5A of these rules.

(2) In case the appellant desires to include any new or additional grounds after filing of the appeal, he shall make an application in terms of the provisions of sub-section (3) of section 58 of the Act. The said application shall, *inter-alia*, state the reasons, circumstances and justification for inclusion of new or additional grounds and shall also explain the reasons why such grounds were not taken by the appellant while filing the appeal:

Provided that no such application shall be entertained by the Commissioner (Appeals) after final hearing when an appeal is reserved for the Order by the said Commissioner (Appeals).

(3) The Commissioner (Appeals) may allow or disallow, in part or in full, the inclusion of such grounds after hearing the parties.]

<sup>2</sup>**[57F. Hearing and proceeding of appeal.--**(1) On receipt of the appeal, it shall be pursued for objections, if any, in terms of the relevant provisions of the law and the rules and an objection memo, where deemed appropriate, shall be prepared and placed in the file of the Commissionerate (Appeals).

(2) An Officer of the SRB, as may be authorized in this behalf by the Commissioner (Appeals), shall prepare and sign the notices and other correspondences in relation to the appeal.

(3) Within 10 days from the date of preference of appeal, the appellant shall be issued a pre-admission notice requiring the appellant to remove the office objections, if any:

Provided that if the pre-admission notice has not been

---

**1** Rule 57E added by Notification No. SRB-3-4/3/2019, dated 28th January, 2019, reported as PTCL 2019 St. 708.

**2** Rule 57F added by Notification No. SRB-3-4/3/2019, dated 28th January, 2019, reported as PTCL 2019 St. 708.

served within the time specified above, the Commissionerate (Appeals) may serve such notice on any date before the first hearing of the appeal.

(4) The appeal shall be admitted after removal of the objections within such period as may be allowed by the Commissioner (Appeals).

(5) After removal of the office objections or in the absence of any office objection, the appeal shall be fixed for regular hearing through a notice to be served on the appellant or the appellant's authorized representative (if any) and the respondent(s). The hearing notice shall, *inter-alia*, indicate the date, time and place of hearing:

Provided that no such notice shall be required to be issued or served if the Commissioner (Appeals), during the hearing proceedings, has fixed the next date and venue of hearing and has duly recorded the same in the Commissionerate's file of the appeal and the same is duly signed or acknowledged by the parties or the authorized representative of the appellant or the departmental representative of the respondent(s).

(6) The Commissioner (Appeals) may, if he so desires, require the respondent(s) to file para-wise comments before hearing or before disposal of the appeal.

(7) The diary shall be maintained on the order sheet of the Commissionerate's file of the appeal wherein the presence or the absence of the parties shall be recorded in relation to every date of the hearing.]

**<sup>1</sup>[57G. Filing and disposal of application for ad-interim orders.--(1) The appellant or his authorized representative, if desirous of urgent hearing of the application for stay of recovery of the dues adjudged or assessed, shall submit urgent hearing application for orders alongwith the application under sub-section**

---

**1** Rule 57F added by Notification No. SRB-3-4/3/2019, dated 28th January, 2019, reported as PTCL 2019 St. 708.

(4) of section 58 of the Act.

(2) The Commissioner (Appeals) shall fix such application for hearing urgently within a day or two for an appropriate order:

Provided that where the hearing of the application has been conducted without notice to the respondent(s), the Commissioner (Appeals) shall serve the notice of hearing to the respondent(s) by fixing the appeal within a period of 15 days in terms of the provisions of sub-section (4) of section 58 of the Act followed by hearing of the parties, including the respondent(s), for variance or the confirmation of the said stay order in terms of the aforesaid provisions.]

<sup>1</sup>**[57H. E-hearing of appeals relating to** <sup>2</sup>**[the regional offices] of the SRB.--**(1) E-hearing of appeals may be conducted at <sup>3</sup>**[\* \* \*]** regional offices of Sindh Revenue Board in relation to the appeals of the registered persons or the appellants who have their place of business in the jurisdiction of <sup>4</sup>**[the respective regional office]** of the SRB.

(2) The e-hearing may be conducted by means of an authorized software duly installed on the computer of the Commissioner (Appeals) as well as the computer of the officer of the regional office of the SRB having jurisdiction in this regard.

(3) The appeal, requiring e-hearing, shall be filed under sections 57 of the Act in the same manner as prescribed in these rules, and a copy thereof shall be supplied to the officer of the SRB having jurisdiction in the concerned regional office of the SRB.

---

<sup>1</sup> Rule 57H added by Notification No. SRB-3-4/3/2019, dated 28th January, 2019, reported as PTCL 2019 St. 708.

<sup>2</sup> Substituted for the words “**Hyderabad and Sukkur regions**” by Notification No. SRB-3-4/27/2024, dated 29th June, 2024, w.e.f. 1st July, 2024, reported as PTCL 2024 St. 741.

<sup>3</sup> The words “Sukkur and Hyderabad” omitted by Notification No. SRB-3-4/27/2024, dated 29th June, 2024, w.e.f. 1st July, 2024, reported as PTCL 2024 St. 741.

<sup>4</sup> Substituted for the words “Hyderabad and Sukkur Regions” by Notification No. SRB-3-4/27/2024, dated 29th June, 2024, w.e.f. 1st July, 2024, reported as PTCL 2024 St. 741.

(4) The office of the Commissioner (Appeals) shall proceed with the appeal in the same manner as prescribed in these rules and dates of hearing shall be fixed accordingly.

(5) The registered person or the appellant or his duly authorized representative and also respondent(s) and the Officer of the SRB of the regional office having jurisdiction shall be present in the regional office of the SRB on the date and at the time fixed for such hearing.

(6) The officer of the SRB having jurisdiction in the regional office shall coordinate for establishing a link for live call through the authorized software and for conducting the e-hearing by the Commissioner (Appeals).

(7) All the documents which are called or required on which the registered person relies shall be dispatched to the office of Commissioner (Appeals) at Karachi for the record and perusal and a copy thereof shall also be supplied to the officer of the SRB having jurisdiction in the regional office.

(8) All the proceedings shall be recorded by way of the authorized software and the record shall be kept on the file of appeal.

(9) The directions or orders to be issued by the Commissioner (Appeals) or any submissions to be made by the parties shall also be recorded in the text form and the same shall also be recorded in the file of appeal of the Commissionerate (Appeals).

(10) Notwithstanding anything contained in the sub-rules (1) to (9) of this rule, the Commissioner (Appeals) may, at his own discretion, instead of conducting the e-hearing, call both the parties for hearing at Karachi office if, in his opinion, he thinks it fit and appropriate under the circumstances of the case.]

**<sup>1</sup>[571. Seal of the Commissioner (Appeals).--(1) There shall be**

---

**1** Rule 571 added by Notification No. SRB-3-4/3/2019, dated 28th January, 2019, reported as PTCL 2019 St. 708.

an office seal and stamp of the Commissioner (Appeals) on which shall be ascribed his name and insignia.

(2) The seal shall remain in the custody of the officer of the SRB authorized by the Commissioner (Appeals) in this behalf and shall be affixed on every page of the order passed by the Commissioner (Appeals).]

<sup>1</sup>[**57J. Miscellaneous.**--For carrying out the purposes of rules 57 to 57I, the Commissioner (Appeals) may prescribe procedures and guidelines for the information of and for compliance by the officers of the SRB and the appellants and their authorized representatives.]

**58. Appeal to the Appellate Tribunal.**--An appeal in Form SST-5B shall be filed as specified under section 61 of the Act.

**59. Reference to the High Court.**--Reference to the High Court in Form SST-5C shall be filed as specified in section 63 of the Act.

## <sup>2</sup>[Chapter-XI

### MISCELLANEOUS PROVISIONS

**60. Service of communications.**--The officer of the SRB may, where deemed fit and appropriate, serve any communication including a notification, notice <sup>3</sup>[, show cause notice], requisition, decision, assessment or order, upon any registered person, electronically through email address as recorded by the registered person in the registration application (Form SST-01).]

---

<sup>1</sup> Rule 57J added by Notification No. SRB-3-4/3/2019, dated 28th January, 2019, reported as PTCL 2019 St. 708.

<sup>2</sup> Chapter XI added by Notification No. SRB-3-4/2/2012, dated 1st February, 2012, reported as PTCL 2013 St. 576.

<sup>3</sup> The comma and words added by Notification No. SRB-3-4/12/2017, dated 5th June, 2017, w.e.f. 1st day of July, 2017.

| <b>Government of Sindh</b><br><b>Sindh Revenue Board</b><br><b>Taxpayer Registration Form</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>SST-01</b><br>(Section 24 rule 5)            |
|-----------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|
| 1                                                                                             | Sheet No. <input type="text"/> of <input type="text"/>                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Token No. <input type="text"/>                  |
| 2                                                                                             | <input type="checkbox"/> New Registration with SRB as Service Provider;<br><input type="checkbox"/> SRB Registration, who already have NTN <input type="checkbox"/> Change in Particulars <input type="checkbox"/> Duplicate Certificate                                                                                                                                                                                                                                                                                         | NTN <input type="text"/> - <input type="text"/> |
| 3                                                                                             | <input type="checkbox"/> Sindh Revenue Board is authorized to obtain my registration/enrollment particulars from FBR and other provincial boards of revenue<br><i>This option is applicable only to already registered taxpayer with FBR, and authorizing SRB Portal to transfer the registration &amp; enrollment particulars from FBR Portal.</i>                                                                                                                                                                              |                                                 |
| 4                                                                                             | <input type="checkbox"/> Authorization<br><input type="checkbox"/> Company <input type="checkbox"/> Individual <input type="checkbox"/> AOP<br><input type="checkbox"/> As per Law <input type="checkbox"/> Voluntary Registration <input type="checkbox"/> Compulsory Registration <input type="checkbox"/> Expected Annual Turnover Rs. <input type="text"/>                                                                                                                                                                   |                                                 |
| 5                                                                                             | <input type="checkbox"/> Basis <input type="checkbox"/> Country of non-resident<br><input type="checkbox"/> Resident                                                                                                                                                                                                                                                                                                                                                                                                             |                                                 |
| 6                                                                                             | <input type="checkbox"/> Status <input type="checkbox"/> [for Individual only, Non-Residents to write Passport No.] Gender <input type="checkbox"/> Male <input type="checkbox"/> Female                                                                                                                                                                                                                                                                                                                                         |                                                 |
| 7                                                                                             | <input type="checkbox"/> CNIC/PP No. <input type="text"/> [for Company & Registered AOP only] Birth/Inc. Date <input type="text"/>                                                                                                                                                                                                                                                                                                                                                                                               |                                                 |
| 8                                                                                             | <input type="checkbox"/> Reg./Inc. No. <input type="text"/> Trade Name <input type="text"/>                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                 |
| 9                                                                                             | <input type="checkbox"/> Name <input type="text"/> Name of Registered Person (Company, Individual or AOP Name)                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                 |
| 10                                                                                            | <input type="checkbox"/> Address <input type="text"/> Registered Office Address for Company and Mailing/Business Address for Individual & AOP, for all correspondence                                                                                                                                                                                                                                                                                                                                                            |                                                 |
| 11                                                                                            | <input type="checkbox"/> Office/Shop/House/Flat/Plot No <input type="text"/> Street/Lane/Plaza/Floor/Village <input type="text"/> Block/Mohala/Sector/Road/Post Office/etc                                                                                                                                                                                                                                                                                                                                                       |                                                 |
| 12                                                                                            | <input type="checkbox"/> Email address for the purpose of rule 60 <input type="text"/> Province <input type="text"/> District <input type="text"/> City/Taluka <input type="text"/> Area/Town                                                                                                                                                                                                                                                                                                                                    |                                                 |
| 13                                                                                            | <input type="checkbox"/> Type of Service <input type="checkbox"/> Telecom <input type="checkbox"/> Advertisement <input type="checkbox"/> Banking/Non-Banking <input type="checkbox"/> Shipping/Customs/Freight agents, Stevedores/Ship Chandlers, etc. <input type="checkbox"/> Insurance<br><input type="checkbox"/> Courier <input type="checkbox"/> Contract Execution <input type="checkbox"/> Hotel/Restaurants <input type="checkbox"/> Stock Brokers/Money exchangers/Constructions/etc. <input type="checkbox"/> Others |                                                 |
| 14                                                                                            | <input type="checkbox"/> Principal Service <input type="text"/> Service Code <input type="text"/>                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                 |

|    |                                                                                                                                   |                                         |                                                                                                     |                                                                              |                 |                                                 |              |                     |
|----|-----------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|-----------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------|-----------------|-------------------------------------------------|--------------|---------------------|
| 13 | Agent <input type="checkbox"/> Self <input type="checkbox"/> Agent u/s 67 in Capacity as _____<br>CNIC/NTN _____<br>Address _____ | Office/Shop/House/Flat/Plot No _____    |                                                                                                     | Street/Lane/Plaza/Floor/Village _____                                        |                 | Block/Mohala/Sector/Road/Post Office/etc. _____ |              |                     |
|    |                                                                                                                                   | Province _____                          | District _____                                                                                      | City/Taluka _____                                                            | Area/Town _____ |                                                 |              |                     |
| 14 | Phone _____                                                                                                                       | Area Code _____                         | Number _____                                                                                        | Area Code _____                                                              | Fax _____       | Area Code _____                                 | Number _____ |                     |
| 15 | E-Mail _____                                                                                                                      | (e-Mail address for all correspondence) |                                                                                                     |                                                                              |                 |                                                 |              |                     |
| 16 | Director/Shareholder/Part                                                                                                         | Total Directors/Shareholders/Partners   |                                                                                                     | Please provide information of all Directors/Partners and top-10 Shareholders |                 | Total Capital                                   |              |                     |
|    |                                                                                                                                   | Type                                    | NTN/CNIC/Passport No.                                                                               | Name of Director/Shareholder/Partner                                         |                 | Share Capital                                   | Share %      | Action (Add/Remove) |
|    |                                                                                                                                   |                                         |                                                                                                     |                                                                              |                 |                                                 |              |                     |
|    |                                                                                                                                   |                                         |                                                                                                     |                                                                              |                 |                                                 |              |                     |
|    |                                                                                                                                   |                                         |                                                                                                     |                                                                              |                 |                                                 |              |                     |
| 18 |                                                                                                                                   |                                         |                                                                                                     | All Other Shareholders/Directors/Partners (in addition to 10)                |                 |                                                 |              |                     |
| 19 | Other Activity                                                                                                                    | Activity Code                           | Other Business Activities in addition to the Principal Activity given at Sr-12 above                |                                                                              |                 |                                                 |              | Action (Add/Close)  |
|    |                                                                                                                                   |                                         |                                                                                                     |                                                                              |                 |                                                 |              |                     |
|    |                                                                                                                                   |                                         |                                                                                                     |                                                                              |                 |                                                 |              |                     |
| 20 |                                                                                                                                   | Total business/branches                 | Provide details of all business/branches/outlets/etc., use additional copies of this form if needed |                                                                              |                 |                                                 |              |                     |

|    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                    |                                                                                           |                                      |                                |
|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|--------------------------------------|--------------------------------|
| 21 | Bus/Br. Serial <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>Action Requested</b>                                                                                                            | <input type="checkbox"/> Add                                                              | <input type="checkbox"/> Change      | <input type="checkbox"/> Close |
| 22 | Bus/Br. Type _____                                                                                                                                                                                                                                                                                                                                                                                                                                                             | HQ/Factory/Showroom/Godown/Sub Off./etc.                                                                                           | Business/Branch Name _____<br>Trade Name _____                                            |                                      |                                |
|    | Address _____                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Office/Shop/House/Flat/Plot No _____                                                                                               | Street/Lane/Plaza/Floor/Village _____<br>Block/Mohala/Sector/Road/Post Office/etc.        |                                      |                                |
| 23 | Province _____                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Nature of Premises Possession <input type="checkbox"/> Owned <input type="checkbox"/> Rented <input type="checkbox"/> Others _____ | District _____                                                                            | City/Taluka _____<br>Area/Town _____ |                                |
| 24 | Electricity Ref. No. _____                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <input type="checkbox"/> Gas Connection installed <input type="checkbox"/> Yes <input type="checkbox"/> No                         | Owner's CNIC/NTN/FTN _____<br>Owner's Name _____<br>Gas Consumer No. _____                |                                      |                                |
| 25 | Phone No. _____                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Area Code _____ Number _____                                                                                                       | Business/Branch Start Date _____<br>Business/Branch Close Date, _____<br>if applicable    |                                      |                                |
| 26 | <b>Total Bank Accounts</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                    | <i>Provide details of all bank accounts, use additional copies of this form if needed</i> |                                      |                                |
| 27 | Account Sr. <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>Action Requested</b>                                                                                                            | <input type="checkbox"/> Add                                                              | <input type="checkbox"/> Change      | <input type="checkbox"/> Close |
| 28 | A/C No. _____                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | A/C Title _____                                                                                                                    | Type _____                                                                                |                                      |                                |
| 29 | Bank Name _____                                                                                                                                                                                                                                                                                                                                                                                                                                                                | City _____                                                                                                                         | Branch _____                                                                              |                                      |                                |
| 30 | (NBP, MCB, UBL, CITI etc.)                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                    | Account Start Date _____<br>Account Close Date, if close action is requested _____        |                                      |                                |
| 33 | I, the undersigned solemnly declare that to the best of my knowledge and belief the information given above is correct and complete in all respects. It is further declared that any notice sent on the e-mail address or the address given in the registry portion will be accepted as legal notice served under the law. I also hereby authorize, Sindh Revenue Board to obtain my registration data from Federal Board of Revenue and other provincial tax administrations. |                                                                                                                                    |                                                                                           |                                      |                                |
| 34 | Date _____                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | _____                                                                                                                              | CNIC/Passport No. _____                                                                   | Name of Applicant _____              | SIGNATURE _____                |

[illegible]

|    |                                                                                                                                                                                                                                                                                                                                                                             |                                       |                               |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|-------------------------------|
| 13 | <p>I, the undersigned solemnly declare that to the best of my knowledge and belief the information given above is correct and complete in all respects. It is further declared that any notice sent on the e-mail address or the address given in the registry portion will be accepted as legal notice served under the law. I request for de-registration of my name.</p> |                                       |                               |
| 14 | <p><b>Declaration</b></p>                                                                                                                                                                                                                                                                                                                                                   | <p><b>Date</b> _____</p>              | <p><b>CNIC</b> _____</p>      |
|    |                                                                                                                                                                                                                                                                                                                                                                             | <p><b>Name of Applicant</b> _____</p> | <p><b>SIGNATURE</b> _____</p> |

SST-03



Status: xxxxxxxx

**<sup>1</sup>[Government of Sindh  
Sindh Revenue Board  
Sales Tax on Services Return**

|                            |                |                  |        |         |                 |
|----------------------------|----------------|------------------|--------|---------|-----------------|
| SNTN                       | Name           | Tax Period       | Normal | Amended | Submission Date |
| S xxxxxxxx-x               | xxxxxxxxxxxxxx | xxxxxxx          |        |         |                 |
| -                          | xxxxxxxxxxxxxx | xxxxxxxxxxxxxx   |        |         | SRB-Karachi     |
| CNIC in case of individual | COY/AOP/IND    | Service Category |        |         | Tex Office      |
|                            | xxxxxxxxxxxxxx |                  |        |         |                 |
| Principal Service          |                |                  |        | xxxxxxx | Service Code    |

**1** Form SST-03 and the Annex-A, B, C, D and E substituted Form SST-03 and the Annex-A, B, C, D, E and F by SRB-3-4/8/2020, dated 6th February, 2020, *w.e.f.* 6th February, 2020, reported as PTCL 2020 St. 181(ii). Before substitution Form SST-03 and the Annex-A, B, C, D and E were amended by Notification Nos. Notification No. SRB-3-4/4/2011, dated 7th September, 2011, reported as PTCL 2013 St. 548, SRB-3-4/3/2012, dated 2nd April, 2012, reported as PTCL 2013 St. 580, SRB-3-4/11/2012, dated 27th June, 2012, *w.e.f.* 1st July, 2012, SRB-3-4/12/2017, dated 5th June, 2017, *w.e.f.* 1st day of July, 2017 & SRB-3-4/25/2017, dated 1st August, 2017.

| Sales Tax CREDITS |                                                                                                                                                                                              |         | Value | St Amount |
|-------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|-------|-----------|
|                   | Description                                                                                                                                                                                  |         |       |           |
| 1                 | Domestic Purchases for Providing/Rendering of Service (Other than Capital Goods, Plants & Machinery and Fixed Assets)                                                                        | Annex-A |       |           |
| 2                 | Imports (Other than Capital Goods, Plants & Machinery and Fixed Assets)                                                                                                                      | Annex-B |       |           |
| 3                 | Monthly Creditable Input Tax on Purchase or Import of Capital Goods, Plants & Machinery and Fixed Assets falling under PCT Chapters 84 and 85                                                | Annex-E |       |           |
| 4                 | (-) Non-creditable inputs (relating to exempt, reduced rate supplies and non-taxable supplies/rendering of services relating to services provided in the other Jurisdiction and taxed there) |         |       |           |
| 5                 | Input Tax for the month $=[(1 + 2 + 3) - 4]$                                                                                                                                                 |         |       |           |
| 6                 | Credit carried forward from previous tax periods) (determined by the Department where applicable)                                                                                            |         |       |           |
| 7                 | Sales Tax withheld by the buyer as withholding agent                                                                                                                                         |         |       |           |
| 7a                | Clause (b) and (c) of section 15A(1) of the Sindh Sales Tax on Services Act, 2011 and disallowance of reduction in output tax in respect of Withholding of Sales Tax/Credit Notes.           |         |       |           |
| 7b                | Allowance of input tax credit and reduction of output tax out of previous return column 7c                                                                                                   |         |       |           |
| 7c                | Balance of earlier disallowed input tax credit and disallowed reduction of output tax through column of 7(a).                                                                                |         |       |           |
| 8                 | Accumulated Credit $= (5 + 6 + 7 - 7a + 7b)$                                                                                                                                                 |         |       |           |
| Sale Tax DEBITS   |                                                                                                                                                                                              |         |       |           |
| 9a                | Services provided/rendered (at standard statutory rate)                                                                                                                                      | Annex-C |       |           |
| 9b                | Services provided / rendered (at reduce rate)                                                                                                                                                | Annex-C |       |           |
| 10                | Services exported                                                                                                                                                                            | Annex-D |       |           |
| 11                | Output Tax for the month $=(9a + 9b)$                                                                                                                                                        |         |       |           |
| PAYMENTS          |                                                                                                                                                                                              |         |       |           |
| 12                | Input for the month (admissible under the Rules) $= [3+6+[admissible\ inputs\ of\ 1\ \&\ 2]-4 - 7a + 7b]$                                                                                    |         |       |           |
| 13                | Available Balance (Cr or Dr) $= [11 - (7 + 12)]$                                                                                                                                             |         |       |           |
| 14                | Balance of the input tax credit still available in relation to purchases or ports of Capital Goods, Plants & Machinery and Fixed Assets, as per Annex-E                                      |         |       |           |

|                                                                                                                                                                                                                                                                               |                                                                                         |                                                                                           |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|
| 14a                                                                                                                                                                                                                                                                           | Sales Tax withheld by the return filer as withholding agent                             |                                                                                           |
| 14b                                                                                                                                                                                                                                                                           | Amount collected as a "collection agent" in terms of a notification under section 9(3)] |                                                                                           |
| 15                                                                                                                                                                                                                                                                            | Sales Tax Payable = [if 13 > 0 then 13 + (14a + 14b + 9b) otherwise 14a + 14b + 9b]     |                                                                                           |
| 16                                                                                                                                                                                                                                                                            | Omitted                                                                                 |                                                                                           |
| 17                                                                                                                                                                                                                                                                            | Credit to be carried forward = (if 13 > 0 then - (13) otherwise zero                    |                                                                                           |
| 18                                                                                                                                                                                                                                                                            | End-of-Year Refund Claim = [if Tax Month = "JUN" and 17 > 0 then 17 otherwise zero      |                                                                                           |
| 19                                                                                                                                                                                                                                                                            | Net Credit carried forward = [if Tax Month = "JUN" then zero otherwise 17]              |                                                                                           |
| 20                                                                                                                                                                                                                                                                            | Fine/Penalty/Additional Tax/Default Surcharge [a + b + c]                               |                                                                                           |
| 21                                                                                                                                                                                                                                                                            | (a) Additional Tax/Default Surcharge/Others (e.g Section 18, etc.)                      |                                                                                           |
| 22                                                                                                                                                                                                                                                                            | (b) Arrears                                                                             |                                                                                           |
| 23                                                                                                                                                                                                                                                                            | (c) Penalty/Fine                                                                        |                                                                                           |
| 24                                                                                                                                                                                                                                                                            | Total amount to be paid = (15 + 20)                                                     |                                                                                           |
| 25                                                                                                                                                                                                                                                                            | Tax paid on normal/previous return (applicable in case of amended return)               |                                                                                           |
| 26                                                                                                                                                                                                                                                                            | Balance Tax Payable/(Refundable) = (24 - 25)                                            |                                                                                           |
| 27                                                                                                                                                                                                                                                                            | Select bank account for receipt of refund                                               |                                                                                           |
| <b>Declaration</b>                                                                                                                                                                                                                                                            |                                                                                         |                                                                                           |
| I _____, holder of CNIC No. _____, in my capacity as authorized person do solemnly declare that to the best of my knowledge and belief the information given in this return is/ are correct and complete in all respects in accordance with the provisions of applicable law. |                                                                                         |                                                                                           |
| Date: _____                                                                                                                                                                                                                                                                   |                                                                                         | Submitted electronically by using User-Id, Password and PIN as electronic signature _____ |
|                                                                                                                                                                                                                                                                               |                                                                                         | <b>Paid Amounts</b>                                                                       |
|                                                                                                                                                                                                                                                                               |                                                                                         | <b>CPR No.</b>                                                                            |
|                                                                                                                                                                                                                                                                               |                                                                                         | <b>Amount</b>                                                                             |
|                                                                                                                                                                                                                                                                               |                                                                                         | Total Amount Paid (in figures)                                                            |

1 Row 14b inserted by Notification No. SRB-3-4/40/2024, dated 23rd July, 2024, reported as PTCL 2024 St. 839(ii).

2 Row 15 substituted by Notification No. SRB-3-4/40/2024, dated 23rd July, 2024, reported as PTCL 2024 St. 839(ii).

| Payable Amounts                           |         |
|-------------------------------------------|---------|
| Head of Account                           | Amounts |
| B-02384 - Sales Tax on Services           |         |
| B-02384 - Additional Tax/Surcharge/Others |         |
| B-02384 - Arrears                         |         |
| B-02384 - Penalty/Fine                    |         |
| Total Amount Payable                      |         |

Total amount paid in words: xxxxxxxx Hundred xxxxxxxx Thousand xxxxxxxx Hundred xxxxxx Rupees And No Paisas Only.

Government of Sindh  
Annex-A (Domestic Purchase Invoices)



Status: xxxxxxxx

|                                                                                                                           |                         |      |                      |                    |        |               |                       |                     |      |                                    |                    |                |                            |                         |
|---------------------------------------------------------------------------------------------------------------------------|-------------------------|------|----------------------|--------------------|--------|---------------|-----------------------|---------------------|------|------------------------------------|--------------------|----------------|----------------------------|-------------------------|
| SNTN: SXXXXX-X                                                                                                            |                         |      |                      | Name: XXXXXXXXXXXX |        |               |                       | Tax Period XXXXXXXX |      |                                    |                    |                |                            |                         |
| Sr.                                                                                                                       | Particulars of Supplier |      | District of Supplier | Type               | Number | Document Date | [HS Code or CPC Code] | Purchase Type       | Rate | Value of Purchases excluding Sales | Sales Tax Involved | Non-Crd. Input | Reason For Non-Crd. Inputs | ST Withheld as WH Agent |
|                                                                                                                           | NTN                     | CNIC | Name                 |                    |        |               |                       |                     |      |                                    |                    |                |                            | 0                       |
| Total (Net after incorporating the Debit/Credit Notes and reducing the purchases made from un-registered persons, if any) |                         |      |                      |                    |        |               |                       |                     |      |                                    |                    |                |                            |                         |

1 Substituted for words “HS code” by Notification No. SRB-3-4/41/2025, dated 16th July, 2025.

Notes: Reason For Non-Credited Inputs

Reason No. Reason Description

- 1. <sup>1</sup>[Reduced] Rate Disallowed
- 2. Upto <sup>2</sup> [15%] Credit Allowed
- 3. Unregistered Credit Disallowed.
- 4. Upto 19.5% Credit Allowed.

Typ => Type of Document Pl = Purchase Invoice, CN = Credit Note, DN= Debit Note

Note: (1) All Purchases shall be recorded by providing either CNIC or NTN

- (2) Credit of Inputs will only be allowed where purchases are made from Sales Tax Registered Person
- (3) Sales Tax Withheld is also made part of this annexure, therefore Registered Persons are not required to file ST Withholding Statement separately
- (4) If an Invoice contains items pertaining to multiple rates or multiple types<sup>3</sup>[CPC Codes], then multiple rows with same Invoice Type, No. & Date should be written by the taxpayer in this Annexure by providing Sale Type, Rate Value, Sales Tax and Tax Withheld separately<sup>4</sup>
- (5) if an invoice contains Items pertaining to Goods and Services both, then two separate rows should be used giving details separately where possible as explained in (4) above otherwise if mixture of Goods and Services can not be determined then use the Type as Mixed,
- (6) Rate wise Summary is computed automatically by the System, therefore it is not required to be entered by the taxpayer
- (7) The domestic purchases of Capital goods, plants & machinery and fixed assets should be entered in Annex-E and not in Annex-A

\*\*\*\*\*

<sup>1</sup> Substituted for the word "Reduce" by Notification No. SRB-3-4/27/2024, dated 29th June, 2024, w.e.f. 1st July, 2024, reported as PTCL 2024 St. 741.  
<sup>2</sup> Substituted for the figures "13%" by Notification No. SRB-3-4/27/2024, dated 29th June, 2024, w.e.f. 1st July, 2024, reported as PTCL 2024 St. 741.  
<sup>3</sup> Substituted for the word "HS-Codes" by Notification No. SRB-3-4/41/2025, dated 16th July, 2025.

Government of Sindh  
Annex-B (Details of Importers)



Status: xxxxxxxx

SNTN: SXXXXX-X

Name: XXXXXXXXXXXX

Tax Period: XXXXXXXX

| Sr. | Particulars of GID Importers (Found in Customs Date) |             |               |            | ST<br>Rate | Sales<br>Taxable<br>Value of<br>Imports | Sales Tax<br>Paid at<br>Import<br>Stage | Value Addition<br>Tax on<br>Commercial<br>Imports | FED<br>paid at<br>import<br>Stage | Non-<br>Crd.<br>Input |
|-----|------------------------------------------------------|-------------|---------------|------------|------------|-----------------------------------------|-----------------------------------------|---------------------------------------------------|-----------------------------------|-----------------------|
|     | Collectorate                                         | GID<br>Type | GID<br>Number | GD<br>Date |            |                                         |                                         |                                                   |                                   |                       |
|     |                                                      |             |               |            |            |                                         |                                         |                                                   |                                   |                       |
|     |                                                      |             |               |            |            |                                         |                                         |                                                   |                                   |                       |
|     |                                                      |             |               |            |            |                                         |                                         |                                                   |                                   |                       |
|     |                                                      |             |               |            |            |                                         |                                         |                                                   |                                   |                       |

Summary

| Type                                               | Sales<br>Taxable<br>Value | Sales Tax<br>at Import<br>Stage | Value<br>Addition<br>Tax | FED Paid<br>at Import<br>Stage |
|----------------------------------------------------|---------------------------|---------------------------------|--------------------------|--------------------------------|
| Taxable (Non-Commercial Excluding<br>Fixed Assets) |                           |                                 |                          |                                |
| Commercial                                         |                           |                                 |                          |                                |
| Exempt                                             |                           |                                 |                          |                                |
| Zero Rated                                         |                           |                                 |                          |                                |
| Fixed Assets                                       |                           |                                 |                          |                                |
| Non Creditable Inputs                              |                           |                                 |                          |                                |
| Gross Total                                        |                           |                                 |                          |                                |

Notes: (1) Summary is automatically computed by the system, therefore the taxpayer is not required to prepare it  
(2) The imports of capital goods, plants & machinery and fixed assets should be entered in Annex-E and not in Annex-B

Government of Sindh

Annex-C (Domestic Sales Invoices (DSI))

Status: xxxxxxxx

Tax Period XXXX

| SNTN: SXXXXX-X                                            |                      |      |      | Name: XXXXXXXXXXXX |            |          |        | Tax Period XXXX |           |      |                              |                    |                       |
|-----------------------------------------------------------|----------------------|------|------|--------------------|------------|----------|--------|-----------------|-----------|------|------------------------------|--------------------|-----------------------|
| Sr.                                                       | Particulars of Buyer |      |      | District of Buyer  | Buyer Type | Document |        |                 | Sale Type | Rate | Value of Sales excluding Tax | Sales Tax Involved | ST Withheld at source |
|                                                           | NTN                  | CNIC | Name |                    |            | Type     | Number | Date            |           |      |                              |                    |                       |
|                                                           |                      |      |      |                    |            |          |        |                 |           |      |                              |                    |                       |
| Total (Note after incorporating Credit/Debit Note if any) |                      |      |      |                    |            |          |        |                 |           |      |                              |                    |                       |

| Type                               | Value | Sales Tax | ST Withheld |
|------------------------------------|-------|-----------|-------------|
| Goods Sold to End Consumers        |       |           |             |
| Goods Sold to Intermediary         |       |           |             |
| Services Provided to End Consumers |       |           |             |
| Services Provided to Intermediary  |       |           |             |
| Debit Note Claimed                 |       |           |             |
| Gross Total                        |       |           |             |

- 1. Buyer Type . : End Consumer, Intermediary (intermediary is the registered buyer who may take input credit)
- 2. Document Type : SI=Sale Invoice, DN = Debit Note, CN = Credit Note <sup>1</sup>[\* \* \*]
- <sup>2</sup>[3. CPC Code : As per the classification notified under section 72B of the Act ]
- 4. Sale Type : Goods or Services

Type => Type of Document SI = Sales Invoice, CN = Credit Note, DN= Debit Note <sup>3</sup>[\* \* \*]

Notes:

- (1) All Sales shall be recorded by providing any one of the CNIC or NTN of the buyer irrespective of whether sold to a registered person or un-registered person. However, where invoices are issued to unregistered end-consumers, all such invoices may be grouped by Sale Type and Tax Rate and declared in one line with NTN as 9999998-1. Moreover, the invoice numbers (and not the total number of invoices issued during a tax period) should be shown in the sub-column "Number" under the Column "Document/Invoice"
- (2) If an invoice contains items pertaining to multiple rates or multiple types<sup>4</sup>[CPC Codes], then multiple rows with same Invoice Type, No. & Date should be written by the taxpayer in this Annexure by providing Sale Type, Rate, Value, Sales Tax and Tax Withheld separately
- (3) If an invoice contains items pertaining to Goods and Services both, then two separate rows should be used for giving the details separately
- (4) Rate wise Summary is computed automatically by the System, therefore it is not required to be entered by the Registered Person
- (5) In the Summary Table, "Sales made to End Consumers" means such of sales where the service recipient will use the service for final consumption and shall not claim input tax credit.

- 
- 1** The comma and words "<sup>a</sup>[, CA = Collected Amount]" omitted Notification No. SRB-3-4/16/2025, dated 9th April, 2025, w.e.f. 1st May, 2025, reported PTCL 2025 St. 643(ii).
  - a** The comma and words added by Notification No. SRB-3-4/40/2024, dated 23rd July, 2024, reported as PTCL 2024 St. 839(ii).
  - 2** Substituted for the entry "3. HS-Code: 8-Digits HS-Code as per Pakistan Customs Tariff" by Notification No. SRB-3-4/41/2025, dated 16th July, 2025.
  - 3** The comma and words "<sup>a</sup>[, CA = Collected Amount]" omitted Notification No. SRB-3-4/16/2025, dated 9th April, 2025, w.e.f. 1st May, 2025, reported PTCL 2025 St. 643(ii).
  - a** The comma and words added by Notification No. SRB-3-4/40/2024, dated 23rd July, 2024, reported as PTCL 2024 St. 839(ii).
  - 4** Substituted for the word "HS-Codes" by Notification No. SRB-3-4/41/2025, dated 16th July, 2025.



- Note:**
1. The total collected amount shall be reflected in row 14b of the return.
  2. In case SNTN or NIC of service provider is not available, SNTN may be declared as 9999998-1.

**Table-II**  
**(For Service Provider's return to be filled automatically against Collection Agent's declaration)**

| Sr.   | Particulars of Collection Agent |      | Document |      | Rate of Tax | Value of Sales Excluding Tax | Sales Tax Involved | Collection Rate | Tax Amount Collected |
|-------|---------------------------------|------|----------|------|-------------|------------------------------|--------------------|-----------------|----------------------|
|       | SNTN                            | Name | Number   | Date |             |                              |                    |                 |                      |
|       |                                 |      |          |      |             |                              |                    |                 |                      |
|       |                                 |      |          |      |             |                              |                    |                 |                      |
| Total |                                 |      |          |      |             |                              |                    |                 |                      |

**Summary of Table-II**

| Description            | Output tax from Annex-C | Amount Collected by Collection Agent | Un-adjusted amount brought forward from previous tax period | Net Output Tax |
|------------------------|-------------------------|--------------------------------------|-------------------------------------------------------------|----------------|
| (A)                    | (B)                     | (C)                                  | (D)                                                         | (E) = (B-C-D)  |
| Standard rate services |                         |                                      |                                                             |                |
| Reduced rate services  |                         |                                      |                                                             |                |

- Note:**
1. The service provider shall declare all supplies in Annex-C including the ones in respect of which collection has been made.
  2. Amount in column E against standard rate services to be reflected in row 9a of return and amount in column E against reduced rate services to be reflected in row 9b of return.

---

**1** Substituted for the words "HS Code" by Notification No. SRB-3-4/41/2025, dated 16th July, 2025.

- 

## Annex-D (Exports Details)

Tax Period: XXXXXXXX

| SNTN: SXXXXXXXXX-X |                                                                 |                                   |                                     |                                                  | Name: XXXXXXXXXX                        |             |               | Tax Period: XXXXXX                       |               |               |                                                                         |                                                            |                                                                      |
|--------------------|-----------------------------------------------------------------|-----------------------------------|-------------------------------------|--------------------------------------------------|-----------------------------------------|-------------|---------------|------------------------------------------|---------------|---------------|-------------------------------------------------------------------------|------------------------------------------------------------|----------------------------------------------------------------------|
| Sr. No.            | Name of the foreign buyer or the non-resident service recipient | Country to which service exported | Description of the service exported | <sup>2</sup> [CPC Code of the services exported] | 4-digit Code as per SBP Code List No. 5 | Invoice No. | Invoice Date  | Value of the service exported            |               |               | Amount of sales tax involved being claimed to be exempt (In Pak Rupees) | Reference No. of the Notification/ Authority for exemption | Actual/ Estimated date for receipt of sale value in foreign exchange |
|                    |                                                                 |                                   |                                     |                                                  |                                         |             |               | In Foreign Exchange (with currency name) | Exchange Rate | In Pak Rupees |                                                                         |                                                            |                                                                      |
|                    |                                                                 |                                   |                                     |                                                  |                                         |             |               |                                          |               |               |                                                                         |                                                            |                                                                      |
|                    |                                                                 |                                   |                                     |                                                  |                                         |             | <b>Total:</b> |                                          |               |               |                                                                         |                                                            |                                                                      |

**1** Annex-D substituted by Notification No. SRB-3-4/33/2021, dated 17th December, 2021, *w.e.f.* 1st January, 2022, reported as PTCL 2021 St. 1190.

**2** Substituted for the words, figure and brackets “Tariff Heading of the service exported (8-digit tariff code)” by Notification No. SRB-3-4/1/2025, dated 16th July, 2025.



| SNTN: SXXXXX-X |                         |      |          | Name: XXXXXXXXXXXX |      |                                    |                    | Tax Period: XXXXXX |                  |         |                                        |                                                 |                                        |                            |                             |                                    |                                |                            |             |
|----------------|-------------------------|------|----------|--------------------|------|------------------------------------|--------------------|--------------------|------------------|---------|----------------------------------------|-------------------------------------------------|----------------------------------------|----------------------------|-----------------------------|------------------------------------|--------------------------------|----------------------------|-------------|
| Sr.            | Particulars of Supplier |      | Document | Purchase Type      | Rate | Value of purchases excluding Sales | Sales Tax Invoiced | Non-Crd. Input     | Adj. ST Invoiced | Inst. # | Input Tax Crd. Allowed (Current Month) | Non Crd. Input Tax Crd. Allowed (Current Month) | Input Tax Crd. Claimed in Prev. Months | Acc Input Tax Crd. Claimed | Bal Input Tax Crd. Carr Fwd | Non Crd. Input Tax Already claimed | Acc Non Crd. Input Tax Claimed | Non Crd. Input Tax Claimed | Cur Crd Fwd |
|                | NTN                     | CNIC | Name     | Date               |      |                                    |                    |                    |                  |         |                                        |                                                 |                                        |                            |                             |                                    |                                |                            |             |
| 1              |                         |      |          |                    |      |                                    |                    |                    |                  |         |                                        |                                                 |                                        |                            |                             |                                    |                                |                            |             |
| Total          |                         |      |          |                    |      |                                    |                    |                    |                  |         |                                        |                                                 |                                        |                            |                             |                                    |                                |                            |             |

**Government of Sindh  
Sindh Revenue Board**

## DEBIT AND CREDIT NOTES, (DCN)

[illegible]

[illegible]

[illegible]

**TAX PAYMENTS**

## Head of Account

## **Sindh Sales tax on Services**

| Sr.                            | Description of Payment, whichever is applicable                                       | Amount in Pak Rs. |
|--------------------------------|---------------------------------------------------------------------------------------|-------------------|
| 1                              | Sales Tax on Services                                                                 |                   |
| 2                              | Additional Tax <sup>1</sup> [/Default Surcharge/others<br>(e.g. section 16 payments)] |                   |
| 3                              | <sup>2</sup> [Arrears]                                                                |                   |
| 4                              | Penalty/Fine                                                                          |                   |
| <b>TOTAL Amount of Payment</b> |                                                                                       |                   |

Amount in words

1. The slash and words added by Notification No. SRB-3-4/4/2011, dated 7th September, 2011, reported as PTCL 2013 St. 548.
2. Substituted for the words "Default Surcharge" by Notification No. SRB-3-4/4/2011, dated 7th September, 2011, reported as PTCL 2013 St. 548.



**APPEALS BEFORE COMMISSIONER  
(SINDH SALES TAX ACT, 2011)**

**FORM: SST-5A  
Section 57, Rule 57**

**Commissioner (Appeals):**

Amount of tax payable on the basis of Return(s) filed for the impugned tax period.

Whether paid ☐ Yes ☐ No

Evidence of Payment

Amount

Date of Payment

**Name of Applicant:**

**Status:**    ☐ Individual    ☐ Association of Persons    ☐ Company

**Address:**

  


**NTN:**

|  |  |  |  |  |  |  |  |   |  |
|--|--|--|--|--|--|--|--|---|--|
|  |  |  |  |  |  |  |  | - |  |
|--|--|--|--|--|--|--|--|---|--|

**STN**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|

**Name of Representative: (Annex - authority/Power of Attorney)**

**Address at which notice is to be sent:**

  


**Tax period (s) please specify:**

**Date dispute arose (Annex Copy of Order of the office concerned):**

**Nature of dispute:**

**Tax assessed:**

**Whether appealed in time:**

**Grounds of Appeal in brief:**

**Brief claim in Appeal/Prayer:**

**VERIFICATION**

I, \_\_\_\_\_ S/o \_\_\_\_\_ the proprietor /partner/managing Director of M/s \_\_\_\_\_ the appellant, do hereby declare that whatever is stated above is true to the best of my knowledge and belief.

2. I am competent to file the appeal in my capacity as \_\_\_\_\_.

3. I further certify that a true copy of this form of appeal has been sent by Registered Post/AD/Courier services or delivered to the concerned officer personally to the Commissioner/Circle/Unit \_\_\_\_\_ Zone/Jurisdiction \_\_\_\_\_ on \_\_\_\_\_ (Date).

Signature of the Appellant \_\_\_\_\_

Name (In Capital letters) \_\_\_\_\_

NIC Number of person signing the appeal \_\_\_\_\_

The form of appeal and verification form appended thereto shall be signed:

- (a) In case of an individual by the individual himself.
- (b) In case of a company by the principal officer.
- (c) In case of AOP by member/partner.

#### INDEX OF ATTACHMENTS

| S. No. | Subject | Annexure | Page Nos. |    |
|--------|---------|----------|-----------|----|
|        |         |          | From      | To |
|        |         | A        |           |    |
|        |         | B        |           |    |
|        |         | C        |           |    |
|        |         | D        |           |    |
|        |         | E        |           |    |
|        |         | F        |           |    |

(Subject Example: 1. Commissioner Appeal Order 2. Assessment Order. 3. Appeal Fee (challan), 4. Vakalatnama/Power of attorney 5. Other documents)

\_\_\_\_\_  
Signed (Appellant)

-----

**APPEALS BEFORE COMMISSIONER (SINDH SALES TAX ACT, 2011)**  
**APPEAL ACKNOWLEDGEMENT RECEIPT**

NTN:

|  |  |  |  |  |  |  |   |  |
|--|--|--|--|--|--|--|---|--|
|  |  |  |  |  |  |  | - |  |
|--|--|--|--|--|--|--|---|--|

STN:

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|

Appellant's Name:

|  |
|--|
|  |
|--|

Appeal No:

|  |
|--|
|  |
|--|

Date of receipt of appeal:

|  |
|--|
|  |
|--|

Signature of Appellant:

|  |
|--|
|  |
|--|

Signature of receiving officer:

|  |
|--|
|  |
|--|

-----

**FORM OF APPEAL TO THE TRIBUNAL  
UNDER SECTION 61 OF THE SINDH  
SALES TAX ON SERVICES,  
ACT, 2011**

**FORM: SST-5B  
Section 61, Rule 58**

**Appellant:**

**V/S**

**Respondent:**

Section under which any order of the Sales Tax Authority was appealed against  
(Attach a copy of the appeal order):

Date of communication of the order appealed against:

Address to which notices may be sent to the appellant:

  

Address to which notice may be sent to the respondent claim in appeal:

  

Grounds of Appeal: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_  
**Signed (Appellant)**

Authorized Representative (if any): \_\_\_\_\_

**VERIFICATION**

1. I \_\_\_\_\_ S/o \_\_\_\_\_ the proprietor  
/partner/managing Director of M/s \_\_\_\_\_ the appellant, do  
hereby declare that whatever is stated above is true to the best of my knowledge  
and belief.

2. I am competent to file the appeal in my capacity as \_\_\_\_\_

3. I further certify that a true copy of this form of appeal has been sent by Registered Post/AD/Courier services or delivered to the concerned officer personally to the Commissioner/Circle/Unit \_\_\_\_\_ Zone/Jurisdiction \_\_\_\_\_ on \_\_\_\_\_ (Date).

Signature of the Appellant \_\_\_\_\_

Name (In Capital letters) \_\_\_\_\_

NIC Number of person signing the appeal \_\_\_\_\_

The form of appeal and verification form appended thereto shall be signed:

- (a) In case of an individual by the individual himself.
- (b) In case of a company by the principal officer.
- (c) In case of AOP by member/partner.

#### INDEX OF ATTACHMENTS

| S. No. | Subject | Annexure | Page Nos. |    |
|--------|---------|----------|-----------|----|
|        |         |          | From      | To |
|        |         | A        |           |    |
|        |         | B        |           |    |
|        |         | C        |           |    |
|        |         | D        |           |    |
|        |         | E        |           |    |
|        |         | F        |           |    |

(Subject Example: 1. Commissioner Appeal Order 2. Assessment Order.  
3. Appeal Fee (challan), 4. Vakalatnama/Power of attorney 5. Other documents)

\_\_\_\_\_  
Signed (Appellant)

-----

**FORM FOR REFERENCE TO THE  
HIGH COURT**

**FORM: SST-5C  
Section 63, Rule 59**

An application to refer to the High Court any question of Law shall be in the following form, namely.

**Form of reference application.**

**Before the High Court**  **Year**

**Sindh Sales Tax, reference application No:**

**Appellant:**

**V/S**

**Respondent:**

**Title and number of appeal which gives rise to the reference:**

**The applicant(s) states(s) as follows:--**

1. **Name of Tribunal**  who decided on  
appeal, which gave rise to the question, with **No & Date:**
2. The date the order was served:
3. Certificate that from the facts which are admitted and/or found  
by the Tribunal, the question(s) of Law which arises and/or its  
order has been truly stated in the attached statement of the  
case.
4. That the following questions of law arise out of the order of  
Tribunal:
  - i. \_\_\_\_\_
  - ii. \_\_\_\_\_
  - iii. \_\_\_\_\_

**The following documents are attached:**

- (1) Statement of the case figures by the Appellant
- (2) Certified copy of the order of the tribunal from which the question of Law stated above arises
- (3) First appellate order by Commissioner (Appeals) original assessment or other order

---

**Signed (Appellant)**

**Note Below:**

Application to be made in triplicate.

Application made be accompanied by a fee of Rs. 100 deposited to NBP (appeals head of a/c.).

---

**Signed by (Appellant)  
or  
Authorized Representative.**

\*\*\*