

Section	Subsection	Clause	<b>Amendment in The Sind Act XII, of 2011</b>
			The Sindh Sales Tax on Service Act, 2011 (This Act may called the Sindh Finance Act, 2014.)
			Come into force on and from 1 <sup>st</sup> day of July, 2014 <b>NEW</b> <del>Omitted or deleted</del>
2			<b>Definitions</b>
	20A		<b>"Call centre"</b> means an establishment providing or rendering the services of receiving or transmitting requests by telephone, facsimile, live support software, social media and e-mail, whether for the product support or business support of any person or for information inquiries from consumers or for telemarketing, soliciting of donations and subscriptions, debt collection, market research or other similar services;
	20B		<b>"car or automobile dealer"</b> by whatever name called, means a person who is engaged in providing or rendering the services in relation to sale, purchase, transfer, leasing, marketing or booking of cars and automobiles, whether imported or locally assembled or locally manufactured, including new, old and used cars or automobiles;
	20C		<b>"car or automobile washing or similar service station"</b> means a service station or a service centre or an establishment providing or rendering the services in relation to maintenance of cars or automobiles, including the services of inspecting, detailing, washing, cleaning, polishing, waxing, oil coating, lubricating, tuning, changing of oils, filters and plugs, denting, painting, repairing and other similar services;"
	37A		<b>"education services"</b> includes the services in relation to pre-primary, primary, elementary, secondary, higher secondary, General Certificate of Education, General Certificate of Secondary Education, International General Certificate of Secondary Education, college or university education (but not including special education for handicapped children and education under adult literacy program) and vocational, professional, instructional, technical and continuing education services and trainings rendered or provided by institutions like schools, colleges, universities, academia, institutes, teaching hospitals and degree, diploma or certificate awarding institutions and also includes the services provided or rendered by tuition, coaching, practical and training centres;"
	39A		<b>"exchange"</b> has the same meaning as in clause (da) of sub-section (1) of section 2 of the Securities and Exchange Ordinance 1969 (Ordinance No. XVII of 1969);" ;
	42A		<b>"fashion designer"</b> means a person providing or rendering the services of fashion designing including the economic activities relating to conceptualizing, outlifiing and creating designs and preparing designs and patterns for costumes, apparels, garments, clothing, accessories, jewellery, foot wears or any other services incidental or ancillary to such fashion designing;"

47A		<b>"fumigation services"</b> means the services provided or rendered by a person in relation to pest control and insect control and includes the services of disinfecting and sterilizing of premises, buildings, factories and complexes, including commercial complexes, shopping complexes, office complexes, apartment or residential complexes, multiplexes, exhibition centres, residential units, commercial units, offices and commercial goods, but does not include the public health fumigation services provided or rendered by the Federal Government, Provincial Government, Local Government or Cantonment Board and the services in relation to agriculture, horticulture, animal husbandry and dairy farming;
47B		<b>"fund and asset management services"</b> includes the services provided or rendered in relation to asset management, portfolio management and all kinds of fund management;"
50A		<b>"hospitals and clinics"</b> means the hospitals or institutions as defined in clause (a) of section 2 of the Medical and Dental Council Ordinance, 1962 (Ordinance XXXII of 1962), and includes a person or an establishment, institution, organization or a facility engaged in providing or rendering the services like medical, surgical, psychiatric, obstetric, dental or ophthalmological treatment and care, whether preventive, prophylactic or curative, of persons including patients or sick and injured persons;"
54A		<b>"interior decorator"</b> means a person providing or rendering, directly or indirectly, any advice, consultancy, technical assistance or, in any other manner, the services related to planning, design or beautification, embellishment, oration, decoration or furnishing any interior or exterior space, whether manmade or otherwise, and includes a landscape designer;"
55A		<b>"labour and manpower supply services"</b> includes the services provided or rendered by a person to another person, for a consideration, for use of the services of a person or an individual, employed, hired or supplied by him;
55B		<b>"laundries and dry cleaners"</b> means a person providing or rendering, to any person, the services of washing, pressing, stain removing, darning or dry cleaning of any kind of textile or fur or leather materials like apparels, clothes, garments, floor coverings, curtains, draperies, linens, bed-wears, and their accessories;"
56A		<b>"maintenance or cleaning services"</b> means the services provided or rendered in relation to repair, maintenance and cleaning, including specialized cleaning services such as disinfecting, exterminating or sterilizing, of –
	(i)	office equipment, office buildings, commercial or industrial building and premises thereof;
	(ii)	commercial complexes including multiplexes, shopping complexes, office complexes, exhibition centres, apartment or residential complexes; and
	(iii)	factories and the plants or machinery or equipment of such factories and, elevators, escalators, tanks or reservoirs of such factories or of office or commercial or industrial buildings or commercial complexes,
		but does not include such services in relation to agriculture, horticulture, animal husbandry, and dairy farming;"

59A		<b>"medical and dental practitioners and consultants"</b> means the register,; medical practitioners and the registered dental practitioners as defined in clauses (q) and (r) of section 2 of the Medical and Dental Council Ordinance, 1962 (Ordinance No. XXXII of 1962);";
67A		<b>"production house"</b> means a person or an establishment producing a program or providing or rendering various services, facilities, utilities or advantages in relation to production of program's;
67B		<b>"programme"</b> means any audio or visual matter, live or recorded, intended to be disseminated by transmission of electro-magnetic waves through space or through cables to be received by general public either directly or indirectly through the medium of cables, telecommunication or relay stations;
67C		<b>"programme producer"</b> means a person who produces a program on behalf of, or for use by, another person;
67D		<b>"property dealer"</b> , by whatever name called, means a person who is engaged in providing or rendering the services, directly or indirectly and in any manner, in relation to sale, purchase, leasing, renting, supervision, maintenance, marketing, acquisition or management of real estate, and includes a realtor, a real estate agent, a real estate broker, a real estate consultant;";
69A		<b>"real estate"</b> means the land and includes –
	(i)	all attachments above and below the land;
	(ii)	all things that form a natural part of the land;
	(iii)	all things that are developed or installed, including buildings and site improvements; and
	(iv)	all permanent building attachments such as plumbing, heating and cooling systems, electrical wiring and built-in items such as elevators and allied equipment, and all rights and interests therein, whether the interest is freehold or leasehold, and whether the purpose or use thereof is residential, commercial or industrial;
69B		<b>"recruiting agent"</b> , by whatever name called, includes recruiting consultants or consultancy and means a person engaged in providing or rendering any service, directly or indirectly, to any person in any manner, for the recruitment of manpower, temporarily or otherwise.  Explanation.- For the purpose of this clause, "recruitment" includes inviting of applications for recruitment, receipt of applications from candidates, pre-interview or pre-recruitment screening of applications and applicants, short listing of applicants, interview of candidates, verification of credentials and antecedents of the candidates, verification of authenticity of the documents submitted by the candidates;
69C		<b>"registrar to an issue"</b> means a person providing or rendering the services in relation to issue of securities, including collection of application forms from investors, keeping a record of applications and money received from investors or paid to seller of securities, assisting in determining the basis of allotment of securities, finalizing the list of persons entitled to allotment of securities and processing and dispatching of allotment letters, refund orders or certificates and other related documents;";

	72A		<b>"rent-a-car and automobile rental service"</b> means the services provided or rendered by a person engaged, whether directly or indirectly, in the economic activity of renting cars, cabs, vans or any other passenger motor vehicle;"
	77A		<b>"securities"</b> has the meaning as assigned to it in clauses (d) and (1) of sub-section (1) of section 2 of the Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969);"
	79A		<b>"share transfer agent"</b> means a person who maintains the record of holders of securities, and deals with all matters connected with the transfer or redemption of securities or activities incidental thereto;"
	95		<b>"tax fraud"</b>
		(e)	<del>failure to pay an amount of tax collected under section 16, and failure to pay the amount of tax withheld under the provisions of the rules made under this Act, in contravention of the duties or obligations imposed under this Act or rules or instructions issued thereunder with the intention of understating the tax liability or underpaying the tax liability for two consecutive periods or more or overstating the entitlement of tax credit or tax refund to cause loss of tax revenue;</del>
		(e)	failing to pay an amount of tax collected under section 16, and failing to pay the amount of tax withheld under the provisions of sub-section (2) of section 13 or the rules made thereunder; or
		(f)	under-stating or under-paying the tax liability or over-stating the entitlement of tax credit or adjustment or claiming or obtaining in-admissible tax credit, refund or adjustment; or
		(g)	not filing the prescribed tax return or the prescribed statement for four consecutive months or more;"
	96A		<b>"technical, scientific and engineering consultants"</b> means a person providing or rendering the technical, scientific and engineering service, advice, consultancy, assistance or supervision, in any manner, either directly or indirectly, to any person, in one or more disciplines of technology, science and engineering and includes a person known as a consulting engineer or professional engineer for the purpose of the Pakistan Engineering Council Act, 1975 (Act No. V of 1976) or known as a structural engineer for the purpose of the Sindh Building Control Ordinance, 1979 (Sindh Ordinance No. V of 1979);
	96B		<b>"technical testing and analysis"</b> means a service provided or rendered in relation to physical, chemical, biological or any other scientific testing or analysis of goods or material or information technology software or any immovable ( property, and includes listing and analysis undertaken for clinical testing of drugs, pharmaceuticals and formulations, but does not include any testing or analysis service provided in relation to human beings or animals;"
	98A		<b>"tour operator"</b> means a person engaged in providing or rendering the services of planning, scheduling, organizing or arranging tours or package tours (which may include arrangements for accommodation, sightseeing, tourism or other similar services in Pakistan or abroad) by any mode of transport, and includes a person engaged in the business or economic activity of operating tours.

		Explanation.- for the purpose of this clause, the expression "tour" does not include a journey organized or arranged for use by an educational institution, other than a commercial, training or coaching centre, for imparting skill or knowledge or lessons on any subject or field;
	98B	<b>"transportation or carriage of goods"</b> includes the services provided or rendered by a goods transport agency and means the services of transportation of goods by road or through pipeline or conduit, including the services of cargo handling like loading, unloading, packing, un-packing, stacking and storage of goods by the person providing or rendering the services of transportation and carriage of goods;"
3		<b>Taxable Services</b>
	4	The Board may, <del>with the approval of the Government and</del> by notification in the official Gazette, prescribe rules for determining the conditions under which a particular service or class of services will be considered to have been provided by a person from his registered office or place of business in Sindh.
4		<b>Economic Activity</b>
	1	An economic activity means any activity carried on <del>continuously or regularly</del> by a person that involves or is intended to involve the provision of services to another person and includes—
9		<b>Person liable to pay tax</b>
	3	Notwithstanding anything contained in sub-sections (1) and (2), <del>the Board, with the approval of Government</del> <b>Board</b> may, by a notification in the official Gazette, specify the services or class of services in respect of which the liability to pay tax shall be on the person providing the taxable service, or the person receiving the taxable service or any other person.
15		<b>Adjustments</b>
		The Board may, <b>by notification in the Official Gazette</b> , and subject to such conditions and restrictions as it may prescribe <del>and with the approval of the Government</del> , allow registered persons to claim adjustments or deductions, including refunds arising as a result thereof, in respect of the sale tax paid on or in respect of any taxable services or class of taxable services provided by them.
17		<b>Time, manner and mode of payment</b>
	1	<del>The tax in respect of a taxable service provided during a tax period shall be paid by a person at the time of filing the return in respect of that period under [Chapter VI].</del>  <b>The tax in respect of a taxable service provided or rendered during a tax period shall be paid by a person by the due date prescribed for payment of tax."</b>
23		<b>Assessment of Tax</b>
	4	In computing the period specified in sub-section (3), any period during which the proceedings are adjourned on account of a stay order or proceedings under section 65 or the time taken through adjournment by the person <del>not exceeding thirty days</del> shall be excluded.

26			<b>Records</b>																														
	1		A registered person providing taxable services shall maintain and keep at his business premises or registered office in English or Urdu <b>or Sindhi</b> the following records of taxable services provided (including exempt services) by him or by his agent acting on his behalf in such form and manner as would permit ready ascertainment of his tax liability during a tax period-																														
	5		The registered persons, whose accounts are subject to audit under the Companies Ordinance, 1984, <b>or under any other law for the time being in force</b> , shall <del>be required to submit a copy of the annual audited accounts</del> submit a printed copy of the annual audited accounts, to the Assistant Commissioner, within 60 days from the date of audit report of the auditors, along with a certificate by the auditors certifying the payment of sales tax due and any deficiency in the sales tax paid by the registered person.																														
36			<b>Delegation of powers</b>																														
	1	a	any Deputy Commissioner SRB to exercise any of the powers of a Commissioner SRB <b>or a Commissioner Appeal SRB</b> under this Act; and																														
43			<b>Offences and penalties</b>																														
			<table border="1"> <thead> <tr> <th rowspan="2">S.No</th> <th rowspan="2">Offences</th> <th colspan="2">Penalties rates</th> </tr> <tr> <th><del>Old</del></th> <th><b>New</b></th> </tr> </thead> <tbody> <tr> <td>2</td> <td>Where any person fails to furnish a return within the due date.</td> <td>Rs. 5,000</td> <td>Rs. 10,000</td> </tr> <tr> <td>4</td> <td>Any person who fails to maintain records required under this Act or the rules made there under</td> <td>Rs. 5,000</td> <td>Rs.10,000</td> </tr> <tr> <td>5</td> <td>Where a registered person who, without any reasonable cause, in non compliance with the provisions of this Act fails to produce records on receipt of a notice from the Board or any officer of the SRB directing him to produce such records.</td> <td>For Companies Rs. 5,000 other then Companies Rs. 1,000</td> <td>For Companies Rs. 10,000 other then Companies Rs. 5,000</td> </tr> <tr> <td>11</td> <td>Where any person who fails to fulfill any of the conditions, limitations or restrictions prescribed in a notification issued under any of the provisions of this Act.</td> <td>Rs. 5,000 or 3% of the tax payable</td> <td>Rs. 10,000 or 5% of the tax payable</td> </tr> <tr> <td>12</td> <td>Where any person who contravenes any provision of this Act or the rules made thereunder for which no penalty has, specifically, been provided in this section.</td> <td>Rs. 10,000 or 3% of tax payable</td> <td>Rs. 10,000 or 5% of tax payable</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	S.No	Offences	Penalties rates		<del>Old</del>	<b>New</b>	2	Where any person fails to furnish a return within the due date.	Rs. 5,000	Rs. 10,000	4	Any person who fails to maintain records required under this Act or the rules made there under	Rs. 5,000	Rs.10,000	5	Where a registered person who, without any reasonable cause, in non compliance with the provisions of this Act fails to produce records on receipt of a notice from the Board or any officer of the SRB directing him to produce such records.	For Companies Rs. 5,000 other then Companies Rs. 1,000	For Companies Rs. 10,000 other then Companies Rs. 5,000	11	Where any person who fails to fulfill any of the conditions, limitations or restrictions prescribed in a notification issued under any of the provisions of this Act.	Rs. 5,000 or 3% of the tax payable	Rs. 10,000 or 5% of the tax payable	12	Where any person who contravenes any provision of this Act or the rules made thereunder for which no penalty has, specifically, been provided in this section.	Rs. 10,000 or 3% of tax payable	Rs. 10,000 or 5% of tax payable				
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			Offences	Penalties
	2		Where any person fails to furnish a return within the due date.	<del>Such person shall be liable to pay a penalty of 5,000 rupees provided that if a return is not filed within fifteen days of the due date, a penalty of 100 rupees for each day of default shall be paid.</del>  Such person shall be liable to a penalty of 10,000 rupees per month or a fraction thereof; provided that if a return is filed within fifteen days of the due date, a penalty of 300 rupees for each day of default shall be paid.";
	3		Where any person fails to deposit the amount of tax due or any part thereof in the time or manner laid down under this Act or the rules made there under.	(a) Such person shall be liable to pay a penalty of 10,000 rupees <b>per month or a fraction thereof</b> or five per cent of the total tax payable for that period, (if default is more than 3 days) whichever is higher.
45			<b>Exemption from penalty and default surcharges</b>	
			The Board may, <del>with the approval of the Government</del> and by a notification in the official Gazette, exempt any registered person or class of registered persons from payment of the whole or any part of the penalty and default surcharge imposed under sections 25[43 and 44] subject to such conditions and limitations as may be specified in such notification or, as the case may be, special order.	
47			<b>Recovery of tax not levied or short-levied.</b>	
	4		In computing the period specified in sub-section (3), any period during which the proceedings are adjourned on account of a stay order or proceedings under section 65 or the time taken through adjournment by the petitioner <del>not exceeding thirty days</del> shall be excluded.	

57			<b>Appeals</b>
	2	cc	in case the appellant desires to be heard through an agent or authorized representative in terms of section 67 or section 70, be accompanied with a Letter of Authorization, as prescribed;";
	3		The prescribed fee shall be -
		(i)	where the appellant is a company, <del>one</del> two thousand rupees; or
		(ii)	where the appellant is not a company, <del>two hundred one thousand</del> rupees.
	4		<del>An appeal shall be preferred to the Commissioner (Appeals) SRB within thirty days of the following:-</del>
		(a)	<del>where the appeal relates to any assessment or penalty including default surcharge, the date of service of the notice of demand relating to the said assessment or penalty including default surcharge, as the case may be; and</del>
		(b)	<del>in any other case, the date on which the order to be appealed against is served.</del>
			An appeal under this section shall be preferred to the Commissioner (Appeals) within thirty days from the date on which the order or decision is served upon the appellant.";
59			<b>Decision in appeal</b>
	5		An order passed by the Commissioner (Appeals) SRB under sub-section <del>(3)</del> (1) shall be passed not later than one hundred and twenty days from the date of filing of appeal or within such extended period, not exceeding sixty days, as the Commissioner (Appeals) SRB may, for reasons to be recorded in writing fix.
	6		In computing the aforesaid time period, any period during which the proceedings are adjourned on account of a stay order or proceedings under section 65 or the time taken through adjournment by the appellant <del>not exceeding thirty days</del> shall be excluded.
	7		<del>Where the Commissioner (Appeals) SRB has not made an order under sub-section (1) before the expiration of four months from the end of the month in which the appeal was lodged, the relief sought by the appellant in the appeal shall be treated as having been given and all the provisions of this Act shall have effect accordingly.</del>  Where the Commissioner (Appeals) has not made an order under sub-section (1) before the expiration of the period prescribed under sub-section (5), read with subsection (6), the Commissioner (Appeals) shall transfer the undecided appeal to the Appellate Tribunal which shall decide the undecided appeal as if it has been filed against the order of the Commissioner (Appeals):  Provided that while transferring the un-decided appeal to the Appellate Tribunal, the Commissioner (Appeals) shall give due intimation, in this regard, to the appellant and his agent or authorized representative and also to the Chairman of the Board.



	8		<p><del>For the purposes of sub-section (7), any period during which the hearing of an appeal is adjourned on the request of the appellant shall be excluded in the computation of the period of four months.</del></p> <p>While transferring the undecided appeal to the Appellate Tribunal, the Commissioner (Appeals) shall attach a report explaining the circumstances and reasons due to which the appeal could not be decided within the prescribed time.";</p>
60			<p><b>Appointment of the Appellate Tribunal.</b></p> <p><del>Accountant Member</del> substituted by "Technical Member" wherever occurring in this section.</p>
	3	(a)	<p><del>is qualified to be a Judge of High Court and has remained a Judge of the District court for at least 5 years;</del></p> <p>who is or has been a Judge of the Sindh High Court or is or has been Judge of a District and Sessions Court with at least two years of service as a District and Sessions Judge."; and</p>
	5		<p>Notwithstanding anything contained in sub-section (4), the Government may, for <del>three years</del> five years from the day this Act comes into effect, appoint any person who has worked for a minimum of three years:</p>
61			<p><b>Appeal to the Appellate Tribunal</b></p>
	1		<p>Where the taxpayer or the officer of the SRB objects to any order passed by the Commissioner under section 55 or by the Board under section 56 or by the Commissioner (Appeals) SRB, including an order under sub-section (4) of Section 58, the taxpayer or officer may appeal to the Appellate Tribunal against such order.</p>
	2		<p>An appeal under sub-section (1) shall be-</p>
		(bb)	<p>in case the appellant desires to be heard through an agent or authorized representative in terms of section 67 or section 70, be accompanied by a Letter of Authorization as prescribed;" and</p>
		(d)	<p>preferred to the Appellate Tribunal within sixty days of the date of service of order of the Commissioner or the Board or Commissioner (Appeals) SRB on the taxpayer or the officer of the SRB, as the case may be.</p>
72			<p><b>Power to make rules</b></p>
	1		<p>The Board may, <del>with approval of the Government,</del> by notification in the Official Gazette make rules for carrying out the purposes of this Act.</p>
83			<p><b>Repeal and saving</b></p>
	3		<p>The assessment, referred to in sub-section (2), shall be made by the officer of the SRB competent under this Act to make an assessment in respect of a financial year beginning after the date notified under subsection (3) of section 1, of the repealed Ordinance in accordance with the procedure specified in this Act.</p>
			<p><b>FIRST SCHEDULE</b> (see sub-section <del>(35)</del> (79) of Section 2)</p>

		<b>SECOND SCHEDULE - PART B</b>
		Rate of Tax reduced by 15% from of 16%
		28 New sector inserted and taxed @ 15%

Tariff Heading	Description	Rate of Tax
1.	2.	3
<b>98.02</b>	<b>Advertisement</b>	
9802.4000	Advertisement in newspapers and periodicals, <del>excluding Classified advertisements.</del>	<del>16%</del> 15%
<b>98.05</b>		
9805.5100	Tour operators	15%
9805.6000	Recruiting agents	15%
9805.9000	Share transfer agents	15%
<b>98.06</b>	<b>Services provided or rendered in the matter of sale, purchase or hire</b>	
9806.1000	Purchase or sale or hire of immovable property	15%
9806.2000	Property dealers	15%
9806.3000	Car or automobile dealers	15%
<b>98.11</b>	<b>Services provided or rendered by laundries and dry cleaners</b>	
9811.0000	Services provided or rendered by laundries and dry cleaners	15%
<b>98.14</b>		
9814.9000	Interior decorators	15%
<b>98.15</b>	<b>Services provided or rendered by professionals and consultants, etc.,</b>	
9815.1000	Medical and dental practitioners and consultants	15%
9815.5000	Technical, scientific and engineering consultants	15%
<b>98.16</b>	<b>Services provided or rendered by pathological laboratories</b>	
9816.0000	Services provided or rendered by pathological laboratories	15%
<b>98.17</b>		
9817.000	Services provided or rendered by medical diagnostic laboratories including clinical and radiological laboratories, X-Rays, ultra-sound, CT scan, MR Imaging, etc.	15%
<b>98.19</b>	<b>Services provided or rendered by specified persons or businesses</b>	
9819.3000	Rent a car and automobile rental service	15%
9819.9000	Cable TV operators	15%
9819.9400	Technical testing and analysis service	15%
9819.9500	Services provided or rendered by a registrar to an issue	15%
<b>98.20</b>	<b>Services provided or rendered by specified persons or businesses</b>	
9820.3000	Workshops for electric or electronic equipments or appliances, etc., including computer hardware	15%
9820.4000	Car or automobile washing or similar service stations	15%
<b>98.22</b>	<b>Maintenance services</b>	
9822.1000	Fumigation services	15%
9822.2000	Maintenance cleaning services	15%
9822.3000	Janitorial services	15%

<b>98.32</b>		
9832.0000	Workshops for electric or electronic equipments or appliances, etc., including computer hardware	15%
<b>98.33</b>		
9833.0000	Services provided or rendered by corporate law consultants	15%
<b>98.34</b>		
9834.0000	Services provided or rendered by fashion designers	15%
<b>98.35</b>		
9835.0000	Services provided or rendered by call centers.	15%
<b>98.36</b>		
9836.0000	Services provided or rendered by persons engaged in inter-city transportation or carriage of goods by road or through pipeline or conduit	15%
<b>98.37</b>		
9837.0000	Education services	15%
<b>98.38</b>		
9838.0000	Services provided or rendered by hospitals and clinics	15%