

Rules	Sub-rule	Clause	The Sindh Sales Tax Rules, 2011
			AMENDMENT MADE BY SRB-3-4-12-2016 dated 28 <sup>th</sup> June, 2016
			NEW / inserted Deletion or Omitted Substituted
			14 percent the figure and words 13% shall be substituted in following rules Rule 36(6) Rule 36 - (FORM-F) Rule 39(3) Rule 40C(1) Rule 40D(4) Rule 42B and Rule 42B(6) Rule 42BB Rule 42G and 42G(4A)
			6% the figure 8% shall be substituted in following rules. Rule 42B Rule 42BB Rule 42BBB Rule 42G
5			<b>Application for Registration</b>
	3		One 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 authorised by the Board in this behalf, shall make such preliminary verifications, inquiry and scrutiny as it may deem fit and shall, issue a provincial certificate of registration, valid for three months from the date of its issue, and shall communicate to the 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 amount of tax and filing of tax returns. 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.
13			<b>Electronic filing of return:</b>
		(ii)	The electronic return can be filed by a registered person (self) or through an e-intermediary licensed appointed under rule 19 of these rules.
17			<b>Revised return:</b>
	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 within the period specified under sub-section (6) of section 30 of the Act and pay the differential amount of tax along with the default surcharge, if any.

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22A			<b>Input tax credit not allowed.</b>
			In addition to the 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 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 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.
		(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 percent 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 year 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;
30	Annex		"RECONCILIATION" for the figures "14%", occurring against Rows A and B, the figure "13%" shall be substituted.
32			<b>Procedure for payment of Sales Tax by Shipping agents.</b>
	1		Every shipping agent, hereinafter referred to as the agent, shall charge, collect and pay the Sales Tax in respect of each ship handled by him which calls at any port of Pakistan in Sindh after calling on a foreign port or for sailing for any foreign port.
	2		Every agent shall pay Sales Tax at the rate of fourteen 13% per cent 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.

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35			Procedure for collection of Sales Tax on Telecommunication Services.																					
			<p style="text-align: center;">FORM MONTHLY STATEMENT FOR TELECOM SERVICES PROVIDED OR RENDERED BY M/S. SNTN FOR THE TAX PERIOD Part-I Break-up of Services Provided in Sindh</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%;">1</td> <td></td> <td></td> <td></td> </tr> <tr> <td>2</td> <td></td> <td></td> <td></td> </tr> <tr> <td>3</td> <td></td> <td></td> <td></td> </tr> <tr> <td>4</td> <td>Post-paid Cellular telephone (for the previous tax period)</td> <td></td> <td></td> </tr> <tr> <td>16</td> <td>                     Exempt / Non-taxable services valued not more than Rs. 1,500/- per service recipient per month 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.                     <ul style="list-style-type: none"> <li>a. Exempt Internet Services of upto 2 mbps speed.</li> <li>b. Exempt services used by software houses.</li> <li>c. Exempt services sed by data and internet service providers.</li> <li>d. Omitted</li> </ul> </td> <td></td> <td></td> </tr> </table>		1				2				3				4	Post-paid Cellular telephone (for the previous tax period)			16	Exempt / Non-taxable services valued not more than Rs. 1,500/- per service recipient per month 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. <ul style="list-style-type: none"> <li>a. Exempt Internet Services of upto 2 mbps speed.</li> <li>b. Exempt services used by software houses.</li> <li>c. Exempt services sed by data and internet service providers.</li> <li>d. Omitted</li> </ul>		
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40D			Services provided by Foreign Exchange Companies, Forex Dealers and Money Changers.
	4		<p><b>ILLUSTRATION :</b>            Exchange Company buys US\$ 50 for rupees (say at Rs. 90 100 per Dollar unit) from a customer. The value of service shall be:  <math>20 \text{ paisa} \times 4500 \text{ 5000} = 900 \text{ 1000}</math> paisa/100 = 9 10 rupees.            The Tax at the rate of 16% shall be Rs. 9 10 x 14% 13%=1.26 1.30 ;            And same formula for the sale.</p>
42			Services provided or rendered by marriage halls and lawns, caterers, etc- (1) Services, relating to food items drinks and eatables:
	1	a	Threshold increased to 4million from 3.6million
	1	a(i)	restaurants which are air-conditioned on any day in a financial year and restaurants which are located within the building or premises of air-conditioned shopping malls or shopping plazas.
42BBB			by notification No. SRB-3-4/3/2015 dated the 1 <sup>st</sup> July 2015, the word "from time to time" shall be substituted.