

Rules	Sub-rule	Clause	<b>The Sindh Sales Tax Rules, 2011</b>
			<b>AMENDMENT MADE BY SRB-3-4-12-2017 dated 5th June, 2017</b>
			<b>NEW / inserted</b> <del>Deletion or Omitted</del> <b>Substituted</b>
22			<b>Determination of Input Tax-</b>
	1		Subject to the provisions of rule 22A and other relevant provisions of the Act and the rules and notifications issued there under, 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 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 period, he may claim such input tax deduction or adjustment in the tax returns for any of the <del>four</del> <b>six</b> succeeding tax periods.
22A			<b>Input tax credit not allowed</b>
			A registered person shall not be entitled to claim input tax adjustment in respect of:
		(ii)	<del>fixed assets not exclusively used in providing or rendering of services</del>
33			<b>Procedure for collection of sales tax on advertising agents</b>
	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, <b>walls</b> , hoarding sites, billboards, sign boards, digital boards, poles, banners, vehicles, etc.
34			<b>Advertisements on television radio , cable TV and CCTV.--</b>
	1		In relation to advertisements, for the purposes of this rule, the expression "taxable services" means the services in respect of advertisements-
		(e)	displayed on <b>building, walls</b> , cinema screens, billboards, sign boards, digital boards, poles, vehicles, banners, flyers etc; or displayed through light, paint, sound or smoke or otherwise; and

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42			<b>Services provided or rendered by hotels, motels, guest houses, clubs, restaurants, marriage halls and lawns, caterers etc.</b>
	1		Services relating to food items drinks and eatables.
		(e)	The tax involved on the services provided or rendered by hotels, motels, guest houses, 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 15 th 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, 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.";
42BBB			<b>Procedure for the levy, collection and payment on renting of immovable property services.</b>
	3		Every person providing or rendering the renting of immovable 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 <del>8%</del> <b>3%</b> , as prescribed in notification No. SRB-3-4/8/2013 dated 1 st July, 2013, as amended by notification No. SRB-3-4/3/2015 dated the 1 st July, 2015.
42C			<b>Service provided or rendered by Beauty Parlours, Beauty Clinics, Slimming Clinics, Body Massage Centers, Pedicure Centers, etc.</b>
	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 month following the tax period to which it relates. The Beauty Parlour, Beauty Clinic, day of the 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. 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."

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42E			<b>Procedure for collection and payment of sales tax on Labour and Manpower Supply Services. -</b>
	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:  <del>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.</del>
60			<b>Service of communications. —</b>
			The officer of the SRB may, where deemed fit and appropriate, serve any communication including a notification, notice, <b>show cause notice</b> , requisition, decision, assessment or order, upon any registered person electronically through email address as recorded by the registered person on registration application (Form SST-O 1).]
Form SST-03 and Annex - A			after the last column "ST Withheld as WH Agent", 2 new columns i. <b>"Non-creditable input, if any"</b> and, thereafter, ii. <b>"Reasons for non-creditable input (quote section or rule)"</b> shall be added.