

<b>Sindh Sales Tax on Services Act, 2011</b>	
S.No	Important Points
1	<p><b>Definition</b></p> <ul style="list-style-type: none"> <li>- Cosmetic and Plastic surgery Spelling correction "blepharoplasty" instead of "bletharoplasty"</li> <li>- Franchise Word "franchiser against" substituted by "franchiser, whether or not agents"</li> <li>- Programme Added more related services <ul style="list-style-type: none"> <li>i. or re-recorded or subjected to any post-production processes like dubbing, coloring, sub-titling or captioning</li> </ul> </li> </ul>
2	<p><b>Person liable to pay tax.—</b></p> <ul style="list-style-type: none"> <li>- New proviso added</li> <li>- payment must be made within one hundred and eighty days from the date of tax invoice</li> <li>- both jointly and severally, be liable for such payment of the amount of tax.</li> <li>- Amount of tax means - amount of tax and also the amount if tax as was liable to be withheld or deducted.</li> <li>- Registered person means - person covered by the terminology "withholding agent"</li> </ul>
3	<p><b>Input tax credit not allowed</b></p> <ul style="list-style-type: none"> <li>- New addition of sub clause (jj) of section 15A</li> </ul>
4	<p><b>Adjustment of input tax paid on certain goods and services:</b></p> <ul style="list-style-type: none"> <li>- Addition of section 15B</li> <li>- Capital goods, machinery and fixed assets, classified under Chapter 84 and 85 of the first schedule of Customs Act, 1969 shall allowed adjustment against the output tax in twelve monthly installments.</li> </ul>
5	<p><b>Assessment of Tax.—</b></p> <ul style="list-style-type: none"> <li>- Time scale extend for any order under sub-section (1) from 120 days to 180days.</li> </ul>
6	<p><b>Offences and penalties</b></p> <ul style="list-style-type: none"> <li>- Any person who refuses or denies or obstructs the compliance of the provisions of section 54A (intellectual property right) shall be liable to a penalty Rs. 100,000 or amount equal to tax, whichever is higher, further liable upon conviction by a special judge to imprisonment to one year or fine Rs. 100,000 or with both.</li> </ul>
7	<p><b>Recovery of tax not levied or short-levied.—</b></p> <ul style="list-style-type: none"> <li>- Time scale extend for any order under sub-section (2) from 120 days to 180days.</li> </ul>
8	<p><b>Short paid amounts recoverable without notice.</b></p> <ul style="list-style-type: none"> <li>- Short/Less payment as indicated in his return, such short / less payment or default surcharge shall be recovered from person bank account without giving him a show cause notice.</li> <li>- No penalty under section 43 shall be imposed unless a show cause notice is given to such person.</li> </ul>
9	<p><b>Obligation to produce documents and provide information.—</b></p> <ul style="list-style-type: none"> <li>- Addition of word in sub-section (4) of section 52 " and data and documents"</li> </ul>
10	<p><b>Monitoring or tracking by electronic or other means.-</b></p> <ul style="list-style-type: none"> <li>- Under such conditions, restrictions and procedure, board specify any person or class of person implement monitoring or tracking or capturing of transactions or invoices, to the computer systems of the Board on real time basis or otherwise.</li> <li>-</li> </ul>

11	<b>Appeals-</b> <ul style="list-style-type: none"><li>- Allowed filing of appeal on de-registration u/s 25A.</li></ul>
12	<b>Recovery of arrears of tax. —</b> <ul style="list-style-type: none"><li>- Clause (f) of sub-section (1) of section 66</li><li>- SRB not issued notice, if appeal filed u/s 57 in respect of the order and appeal not decided by Commissioner (Appeals), subject to the payment of 25% of the amount of tax due has been paid by the tax payer.</li></ul>
13	<b>Power to require that licenses or permissions to persons providing or rendering taxable services be issued or renewed only after verifying that such persons are duly registered under sections 24, 24A or 24B. -</b> <ul style="list-style-type: none"><li>- Addition of new section 72A</li></ul>
14	<b>Service of orders and decisions. —</b> <ul style="list-style-type: none"><li>- Extend the terms notification by replacing notices, show cause notices.</li></ul>
15	<b>Condonation of time-limit. —</b> <ul style="list-style-type: none"><li>- Define the expression "act or thing to be done" by explanation.</li></ul>

<b>Sindh Sales Tax on Services Act, 2011</b>			
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1	<b>Notification : SRB 3-4/10/2017 dated 5<sup>th</sup> June 2017</b> <b>Section 10 of the Sindh Tax on Services Act, 2011 (Sindh Act No. XII of 2011)</b> <b>Amendment in SRB 3-4/2/2017 dated 12<sup>th</sup> January, 2017:</b>		
	Exempt the services of Life Insurance of Tariff heading 9813.1500 (other than its related re-insurance services), from the whole of the sales tax payable thereon, as are provided or rendered during the tax periods from July, 2016 to June <del>2017</del> 2018, subject to the condition that the amount of sales tax already invoiced, charged, received or collected, if any, by the service provider shall be deposited by such service provider in Sindh Government's head of account "B-02384" in the prescribed manner and in accordance with the provisions of section 16 of the said Act,		
	This notification, if not rescinded earlier, shall be rescinded at 2359 hours of the 30 <sup>th</sup> day of June, <del>2017</del> 2018.		
2	<b>Notification : SRB 3-4/11/2017 dated 5<sup>th</sup> June 2017</b> <b>Sub-section (2) of section (8) of the Sindh Sales Tax on Service Act, 2011</b> <b>(Sindh Act No. XII of 2011)</b> <b>Amendment in SRB 3-4/8/2013 dated 1<sup>st</sup> July, 2013</b>		
	Tariff heading	Description	Tax Rate
			TY 2017      TY 2018
	9805.5000	Travel agents	10%      8%
	9805.5100	Tour operators.	10%      8%
	9819.1200	Service provider or rendered by an indenter from a place of business in Sindh for which the registered person receives the value of the services from a place outside Pakistan in foreign exchange through banking channels in the business bank account of the registered person in the manner prescribed by the State Bank of Pakistan.	13%      3% (Input tax credit / adjustment shall not be admissible.
	9835.0000	Services provided or rendered by call center from a place of business in Sindh for which the registered person receives the value of the services from a place outside Pakistan in foreign exchange through bank account of registered person in the manner prescribed by the State Bank of Pakistan.	13%      3% (Input tax credit / adjustment shall not be admissible.
	9806.3000	Renting of immovable property services	8%      3%
	<del>98.12</del>	<del>Telecommunication Services</del>	<del>19%      19.5%</del>