

SINDH ACT NO. XXXVI OF 2015.

THE SINDH FINANCE ACT, 2015

13TM JUNLY, 2015.

AN ACT to rationalize, levy and enhance certain taxes and duties in the Province of Sindh and to amend certain laws in the Provinces of Sindh;

WHEREAS it is expedient to rationalize, levy and Preamble. enhance certain taxes and duties in the Province of Sindh and to amend certain laws in the Province of Sindh, in the manner hereinafter appearing;

It is hereby enacted as follows: -

1. (1) This Act may be called the Sindh Finance Act, 2015. Short title and commencement.

(2) It shall come into force on and from 1% day of July, 2015.

2. In the Stamp Act,1899, in its application to the Province Amendment in of Sindh, in the Schedule - Schedule to Act II of 1899.

(i) in Article 15, in clause (a), in column 3, for the

words "Thirty paisa", the word "Thirty five paisa"

and in clause (b), in column 3, for the words

"Twenty paisa", the words "Twenty five paisa" shall

be substituted respectively;

(ii) in Article 16 -

(a) in clause (A), in column 3, for the words "market value", the words "transaction value" shall be substituted; and

(b) in clause (B), in column 3, after the word "transfer" the words "or the value in accordance with valuation table, whichever is higher" shall be added;

(iii) in Article 21, in clause (iv), for the abbreviation (TEITS), the abbreviation "REITs" and in column 3, for the words "market value" the words "transaction value" shall be substituted respectively;

(iv) in Article 26 -

(a) in clause (A)(1)(ii), in column 3 (if drawn duplicate for each part), for the word "Twenty five", the word "Thirty five" shall be

substituted;

SINDH ACT NO. XXXVI OF 2015.

THE SINDH FINANCE ACT, 2015

(b) in clause (B) (1) (ii), in column 3, for the word "Twenty", the word "Fifty" shall be substituted;

(c) in clause (E), after the word "Life Insurance" the words "Health Insurance" shall be inserted;

(d) in clause (F), in column 3, for the words "One-half of" the words "Equal to" shall be substituted;

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in Article 28, in clause (a), in sub-clause (i), in column 3, for the words "One hundred", the words "Five hundred" and in sub-clause(ii), in column 3, for the words "Two hundred", the words "One thousand" shall be substituted;

(e) in Article 31, in clause (a), in column 2, in clause (ii), for the figures "0.10%", the figures "0.15%" shall be substituted and thereafter the following new clause (iii) shall be inserted: -

"(iii) 0.01% of the face value of shares on transfer

of shares from one Central Depository Company (CDC) Account or Sub-Account or to other CDC Account or Sub-Account.".

3. In the Sindh Urban Immovable Property Tax Act, 1958, Amendment of in section 4, in clause (g), after the words "disabled persons", West Pakistan the words "and retired employees of the Federal and Provincial act y of 1958. Government" shall be added.

4. In the Sindh Finance Act, 1994, for the existing Amendment in

Schedule, the following shall be substituted: - Sindh Finance SCHEQUE Act 1994.

(See section 9)

Net weight of goods Rate of Cess along with distance

Upto 1250 kilograms 1.00% of total value of goods

as assessed by the Custom

Authorities plus one paisa per kilometer.

Exceeding 1250 kilograms 1.01% of total value of goods

but not exceeding 2030 as assessed by the Custom

kilograms. Authorities plus one paisa per kilometer.

SINDH ACT NO. XXXVI OF 2015.
THE SINDH FINANCE ACT, 2015

Exceeding 2030 kilograms
but not exceeding 4060
kilograms.

Exceeding 4060 kilograms
but not exceeding 8120
kilograms.

Exceeding 8120 kilograms
but not exceeding 16000
kilograms.

Exceeding 16000 kilograms.

1.02% of total value of goods
as assessed by the Custom
Authorities plus one paisa per
kilometer.

1.03% of total value of goods
as assessed by the Custom
Authorities plus one paisa per
kilometer.

1.04% of total value of goods
as assessed by the Custom
Authorities plus one paisa per
kilometer.

1.05% of total value of goods

as assessed by the Custom
Authorities plus one paisa per
kilometer.

Explanation: For the purpose of the Schedule, the
“value” means the total value of goods as assessed by the
Custom Authorities upon entering in and using the
infrastructure of the Province and “distance” means the
distance covered within the Province.

5. In the Sindh Finance Act, 2010 -

(i) in section 4, in sub-section (2), clause (j) shall be
omitted;

(ii) in sub-sections (9) and (10), for the words “market
value”, the words “transaction value” shall be
substituted;

6. In the Sindh Sales Tax on Services Act, 2011 -

(i) in section 2-

(a) in clause (3), after the word "consultant", the words "or media buying house" shall be inserted;

(b)

after clause (13), the following new clause shall be inserted, namely: -

"(13A) "auctioneer" means a person providing or rendering services in relation to auction of property, movable or immovable and tangible or intangible, in any manner.

Amendment in
Sindh Finance
Act XIII of 2010.

Amendment _ of
Sindh Act No.XII
of 2011.

Explanation:- “Auction of property”

includes calling the auction or providing facility, advertising or illustrative services, pre-auction price estimates, short term storage services and repair and restoration services in relation to auction of property;”;

(c) after clause (18), the following new clause shall be inserted, namely: -

“(18A) “business bank account” means the bank account of a person’ for business transaction, subject to the condition that such account is declared by him in the prescribed application for registration submitted for obtaining a registration number or for changing the particulars thereof;”;

(d) after clause (22), the following new clause shall be inserted, namely: -

“(22A) “commission agent” means a person who acts on behalf of another person for causing sale or purchase of goods or provision or receipt of services, for a consideration, and includes any person who, while acting on behalf of another person, -

(i) deals with goods or services or documents of title to such goods or services; or

(ii) collects payment of sale price of such goods or services; or

(iii) guarantees for collection or payment for such goods or services; or

(iv) undertakes any activity relating to such sale or purchase of such goods or provision or receipt of such services;”;

(e) after clause (30), the following new clause shall be inserted, namely: -

“(30A) “credit rating agency” includes a person engaged in the business of credit rating of any debt obligation or of any _ project or programme requiring finance, whether in the form of debt or otherwise, and also includes a person engaged in the business of credit rating or

SINDH ACT NO. XXXVI OF 2015.

THE SINDH FINANCE ACT, 2015

evaluation of credit worthiness or credit risk of any financial obligation, instrument or security and further includes a credit rating agency as specified in section 63 of the Securities Act, 2015 (Act No. III of 2015);";

(f) after clause (35), the following new clause shall be inserted, namely: -

"(35A) "dredging or desilting" includes removal of material including silt, sediments, rocks, sand, refuse, debris, plant or animal matter in any excavating, cleaning, deepening, widening or lengthening, either permanently or temporarily, of any river, lake, canal, pond, reservoir, port, harbour, channel, backwater or estuary,";

(g) after clause (38), the following new clause shall be inserted, namely: -

"(38A) "erection, commissioning and installation services" means the services provided or rendered in relation to -

(i) erection, commissioning or installation of plant, machinery, equipment or structures, whether pre-fabricated or otherwise; or

(ii) installation -

(a) of electrical and electronic devices, including wirings or fittings thereof;

(b) of plumbing, drain laying or other installations for transport of fluids;

(c) of heating, ventilation or air-conditioning including related pipe work, wood work, duct work and sheet metal work;

(d) of thermal insulation, sound insulation, fire proofing or water proofing;

(e) of lift and escalator, travelators or fire escape staircases; or

(f) requiring such other similar services;";

(h) for clause (39A), the following shall be substituted, namely: -

“(39A) “exchange” means stock exchange, securities exchange, futures exchange’ or commodity exchange;”;

SINDH ACT NO. XXXVI OF 2015.

THE SINDH FINANCE ACT, 2015

(i) in clause (42A), after the word "ancillary", the brackets, words and commas "(like marketing, packing, delivery, display and other similar services)" shall be inserted;

(j) after clause (47B), the following new clause shall be inserted, namely:-

"(47C) "futures broker" means a person as defined in clause (xxiv) of section 2 of the Securities Act, 2015 (Act No. III of 2015);

(k) after clause (51), the following new clause shall be inserted, namely: -

"(51A) "indenter" means a person who is a representative for a non-resident person or a non-resident company or a foreign product or service and who gets a consideration in the shape of commission, fee, remuneration or royalty on a transaction, irrespective of whether the transaction has taken place out of his effort, consent or otherwise;";

(1) for clause (54A), the following shall be substituted, namely: -

"(54A) "intellectual property right" means and includes any right of intangible property, anything produced by the mind, trade mark, patent, design including industrial design, layout design (topographies) of integrated circuits, copyright or any other similar intangible property as defined in clause (g) of section 2 of the Intellectual Property Organization of Pakistan Act, 2012 (Act No. XXII of 2012) and covered by the Intellectual Property Laws specified in clause (h) of section 2 thereof or under any other law for the time being in force;

(54B) "intellectual property service" means any service provided or rendered to a person by any person by transferring temporarily or permitting the use or enjoyment of an intellectual property right;

(54C) "interior decorator" means a person providing or rendering, directly or indirectly, any advice, consultancy, technical assistance or, in any other manner, the services related to

THE SINDH FINANCE ACT, 2015

planning, design or beautification, embellishment, ornatior, decoration or furnishing any interior or exterior space, whether man-made or otherwise, and includes a landscape designer;”;

(m) for clause (69A), the following new clauses shall

(n)

be inserted, namely:-

“(69A) “ready mix concrete” means a concrete mixture containing cement, water and aggregates comprising sand, gravel or crushed stones, etc., mixed, according to a set recipe, in a batching plant or in a transit mixer or both, for delivery, in a ready to use condition, to a work site by means of truck mounted in-transit mixers;

(69B) “ready mix concrete service” means the services provided or rendered in relation to preparation, batching, mixing, transportation or delivery of ready mix concrete;

(69C) “real estate” 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 and 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 interest therein, whether the interest is freehold or leasehold, and whether the purpose or use _ thereof is_ residential, commercial or industrial;”;

after clause (72A), the following new clauses shall be inserted, namely:-

“(72B)“renting of immovable property” includes renting, letting, sub-letting, leasing, sub-leasing, licensing or similar other arrangements of immovable property for use in the course or

furtherance of business or commerce, but does not include —

(i) renting of immovable property by a religious

body to another religious body;

(ii) renting of vacant land or premises solely used for agriculture, aquaculture, farming, forestry, animal husbandry or mining purposes;

(iii) renting of land or premises solely used for outdoor games and sports;

(iv) renting of buildings solely used for residential purposes or solely used as hostels and boarding homes of a recognized educational institution; and

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renting of immovable property by hotels, motels, guest houses, clubs and marriage halls and lawns which are otherwise liable to tax under tariff heading 98.01 and the sub-headings thereof.

Explanation-I. Where renting of immovable property is effected under a single composite contract or agreement involving part of property for use in commerce or business and part of it for residential accommodation purpose, the entire property under the contract or agreement shall be treated, for the purpose of levy of tax under this Act, as property for use in commerce or business and, accordingly, the total value of the contract or agreement shall be treated as taxable value.

Explanation II. For the purpose of this clause -

(a) the term "for uses in the course or furtherance of business or commerce" includes the use of immovable property as factories, offices including government offices or public offices, warehouses, laboratories, | educational _ institutions, shops, showrooms, retail outlets, multiple-use buildings, etc.;

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(b) the term "renting of immovable property includes allowing or permitting the use of land or space in an immovable property, irrespective of the transfer of possession or control of the said property;

(c) the term “immovable property” includes -

(i) building and part of a building and the land or space appurtenant thereto;

(ii) land or space incidental to the use of such building or part of a building;

(iii) common or shared areas’ and facilities relating to the property rented;

(iv) vacant land or space given on lease or license for construction or temporary structure to be used at a later stage for furtherance’ of business or commerce; and

(v) plant, machinery, equipment, furniture, fixture or fitting installed in or provided in or attached to the immovable property; and

(d) the term “rent” means any payment or consideration, by whatever name called, received or receivable under any lease, sub-lease, tenancy or any other contract or agreement or arrangement for use, occupation or right to use or occupy any immovable property, and includes any forfeited deposit paid under such lease, sub-lease, tenancy or other contract or agreement or arrangement;

(72C) “renting of immovable property services” means any service provided or rendered to any person, by another person, in relation to renting of immovable property or any other service in relation to such renting for use in the course or furtherance of business and commerce;”;

for clause (77A), the following’ shall be substituted, namely: -

“(77A) “securities” include -

(a) | shares and stock of a company (shares);

(b)

(c)

(d)

(e)

(f)

(g)

(h)

(i)

(j)

(k)

SINDH ACT NO. XXXVI OF 2015.

THE SINDH FINANCE ACT, 2015

any instrument creating or acknowledging indebtedness which is issued or proposed to be issued by a company including, in particular, debentures, stock, loan stock, bonds, notes, commercial paper, sukuk or any other debt securities of a company, whether constituting a charge on the assets of the company or not (debt securities);

loan stock, bonds, sukuk and other instruments creating or acknowledging indebtedness by or on behalf of the federal or provincial governments, central bank or public authority (government and public debt securities);

modaraba certificates, participation term certificates and term finance certificates;

any right (whether conferred by warrant or otherwise) to subscribe for shares or debt securities (warrants);

any option to acquire or dispose of any other security (options);

units in a collective investment scheme, including units in or securities of a trust fund (whether open-ended or closed end);

the rights under any depository receipt in

respect of shares, debt securities and warrants (custodian receipts);

futures or forward contracts; certificates of deposit; or

any other instrument notified by the Securities and Exchange Commission of Pakistan to be securities for the purposes of the Securities Act, 2015 (Act No. III of 2015);";

(p) in clause (79) -

(i) the word "or providing of which is not a supply of goods" shall be omitted;

SINDH ACT NO. XXXVI OF 2015.

THE SINDH FINANCE ACT, 2015

(ii) for the word "Explanation", the word "Explanation-I" shall be substituted and after the word "supply", a comma and the word "disposition" shall be added and at the end, the following shall be added, namely:-

"Explanation-II: Unless otherwise specified by the Board, the service or services involved in the supply of goods shall remain and continue to be treated as_ service or services;";

(q) in clause (79A) -

(r)

(s)

(t)

(i) for the word "means", the words "includes a person known as share depository agent and also includes" shall be substituted; and

(ii) for the words "securities or", the words "securities and derivatives or" shall be substituted;

for clause (90), the following shall be substituted,

namely:-

"(90) "stockbroker", by whatever name called, means any person engaged in the business of effecting transactions in securities for the account of others, and includes a_ person carrying on any of the activities of securities broker, securities advisor and securities manager as defined in section 2 of the Securities Act, 2015 (Act No. III of 2015);";

after clause (93), the following new clause shall be inserted, namely: -

"(93A)"tax fraction" means the amount worked out in accordance with the following formula:-

a

100 +a

('a' is the rate of tax applicable to the services in terms of section 8);";

in clause (94) -

(i) in sub-clause (a), after the words "do any act", the words "in contravention of the duties and obligations under this Act or the rules or

(u)

(v)

SINDH ACT NO. XXXVI OF 2015.

THE SINDH FINANCE ACT, 2015

notifications issued thereunder" shall be added; and

(ii) in sub-clause (d), for the words "issuance of", the word "issuing" shall be substituted;

after clause (96A), the following new clause shall be inserted, namely:-

"(96AA) "Technical inspection and certification services, including quality control certification services and ISO certifications" means examination or inspection, including pre-shipment inspection, of goods or services or processes or materials or information technology software or any immovable property to certify that such goods or services or processes or materials or immovable property qualifies or maintains the specified standard, including functionality or utility or quality or safety or any other characteristic or parameter, and also includes the services provided or rendered for the purposes of the quality control evaluation or certification and further includes the process and assistance in ISO certifications and such other certifications;";

after clause (98B), the following new clauses shall be inserted, namely:-

"(98C) "travel agent" means a person engaged in providing or rendering any service connected with booking of passage for travel;

(98D) "underwriter" means a person as defined in clause (Ixvi) of section 2 of the Securities Act, 2015 (Act No. III of 2015), and includes a sub-underwriter; ";

(ii) in section 3, in sub-section (2) -

(a)

(b)

after the words "Act and", the words "is provided to a resident person by a non-resident person in

the course of an economic activity" shall be inserted; and

clauses (a) and (b) shall be omitted;

THE SINDH FINANCE ACT, 2015

(iii) in section 5, in sub-section (1), in clause (a), in the proviso —

- (a)
- (b)

in sub-clause (i), the word “and” at the end shall be omitted; and

in sub-clause (ii), after the semi-colon at the end, the word “and” shall be added;

(iv) in section 17, in sub-section (3), for the semi-colon, a comma shall be substituted;

(v) in section 23 -

- (a)
- (b)
- (c)

after sub-section (1), the following new sub-section shall be inserted, namely: -

“(1A) Notwithstanding anything contained in this Act and subject to such conditions and guidelines as may be prescribed by the Board in this regard, where a person fails to file the return for a tax period by the due date or where the registered person fails to furnish any information, explanation, documents, record or any other details as may be required in a notice issued under sections 23, 28, 29 or 52, an officer of the SRB, not below the rank of an Assistant Commissioner, shall, based on any available information or material, make an assessment order, to the best of his judgment, determining the minimum tax liability of such registered person for the tax period specified in the notice. The minimum tax liability shall be in addition to the penalty and default surcharge prescribed in sections 43 and 44.

Explanation: Determination of minimum tax liability for a tax period shall not be the final tax liability and the registered person shall be liable to discharge his actual liability, as it may accrue or may be determined as a result of audit or special audit or forensic audit under this Act.”;

in sub-section (2), for the words, brackets and figures, “sub-section (1)”, the words, brackets and figures “sub-sections (1) or (1A)” shall be substituted;

in sub-section (3), for the words, brackets and figures, “sub-section (1)”, the words, brackets and figures “sub-sections (1) or (1A)” shall be substituted;

(d)

(e)

(f)

SINDH ACT NO. XXXVI OF 2015.

THE SINDH FINANCE ACT, 2015

in sub-section (5), for the words, brackets and figures, “sub-section (1)”, the words, brackets and figures “sub-sections (1) or (1A)” shall be substituted;

sub-section (6) shall be omitted; and

in sub-section (7) for the words, brackets and figures “sub-sections (5) or (6)”, the words, brackets and figure “sub-section (5)” shall be substituted;

(vi) in section 25, in sub-sections (1), (2), (3), (4) and (5), for the word “Board”, wherever occurring, the words and commas “Board or any officer of the SRB, authorized by the Board in this behalf,” shall be substituted;

(vii) in section 28, in sub-section (5), for the words “imposing the correct”, the words “assessing or determining the” shall be substituted;

(viii) in section 29 -

(a)

(b)

in the heading, for the words “Special Audit by Chartered Accountants or Cost Accountants”, the words “Audit by Special Audit Panels” — shall be substituted;

for sub-section (1), the following shall be substituted, namely: -

“(1) The Board may appoint as many special audit panels as may be necessary, comprising of two or more members from the following: -

(a) an officer of the SRB;

(b) a chartered accountant or a firm of chartered accountants as defined under the Chartered Accountants Ordinance, 1961 (Ordinance No. X of 1961);

(c) a cost and management accountant or a firm of cost and management accountants as defined under the Cost and Management Accountants Act, 1966 (Act No. XIV of 1966); or

(d) any other person as may be appointed by the Board for the purpose of this section,

to conduct audit or special audit or forensic

audit of registered person or persons, including audit of refund claims or input tax credit claims

SINDH ACT NO. XXXVI OF 2015.

THE SINDH FINANCE ACT, 2015

and the scope of such audit shall be determined by the Board or the Commissioner on to case to case basis. In addition, the Board may, where it considers appropriate, also get such audit or special audit or forensic audit conducted jointly with similar audits being conducted by FBR or other provincial administrations of sales tax on services.”;

(c) in sub-section (2), for the words “an auditor”, the words “a special audit panel” shall be substituted;

(d) in sub-section (3), for the words “An auditor”, the words and comma “Every member of the special audit panel” shall be substituted; and

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after sub-section (3), the following new sub-sections shall be added, namely: -

“(4) Each special audit panel shall be headed by a Chairman who shall be an officer of the SRB.

(5) If a member of the special audit panel, other than the Chairman, is absent from conducting an audit, special audit or forensic audit, the proceedings of such audit under this section shall continue and audit conducted by the special audit panel shall neither be invalid nor shall be called in question merely on the ground of such absence.

(6) The Board may prescribe rules in respect of the constitution, procedure and working of the special audit panel.”;

(ix) in section 37, sub-section (2) shall be omitted;

(x) in section 38, in sub-section (1), in clause (a), for the word “Deputy”, the word “Assistant” shall be substituted;

(xi) in section 43 in the Table -

(a) against Serial No.1 in column (1) -

(i) in} column (2), after the word = “non-compliance”, the words “of a notice or an

order” shall be inserted;

(ii) in column (3), after the figures “24”, the word

THE SINDH FINANCE ACT, 2015

and figures "and 24B" shall be added; and

(iii) after entry in Serial No. 1 in column (1) and the entries relating thereto in columns (2) and (3), the following shall be added, namely:-

1A. Where any person | Such 24 fails to intimate any | person change in | shall be particulars of registration, including the penalty particulars relating | Which to business | may address, business | extend to bank accounts, | 100,000 economic activity, etc., in accordance subject to with the requirements, a prescribed under | Minimum the rules, within a] penalty of period of fifteen | 10,000

liable to a

rupees

of such change.

(b) against serial No. 2 in column (1), in column (2), for the word "fifteen", the word "ten" shall be substituted;

(c) in serial No.3 in column (1), in column (2) -

(i) in clause (a), a comma shall be omitted and put after the brackets; and

(ii) for brackets and figure "(4)", the brackets and alphabet "(b)" shall be substituted;

(d) against serial No.4 in column (1), in column (2) -

(i) for the words "shall pay a", the words "shall be liable to a penalty which may extend to 100,000 rupees, subject to a minimum" shall be substituted; and

(ii) after the full stop at the end, the following new paragraph shall be added, namely:-

"Such person shall further be liable, upon

days from the date | rupees. ae

THE SINDH FINANCE ACT, 2015

conviction by a Special Judge, to imprisonment which may extend to one year or with fine which may extend to 100,000 rupees or with both.”;

(e) against serial No.5 in column (1), for the entries in column (2), the following shall be substituted, namely:-

“Such person shall be liable to pay a penalty which may extend to 100,000 rupees, subject to a minimum penalty of 10,000 rupees for each instance of non-compliance;”

(f) against serial No.6 in column (1), in column (2), for the figures “25,000” the figures “50,000” shall be substituted;

(g) against serial No.7 in column (1), in column (2), for the figures “25,000”, the figures “50,000” shall be substituted;

(h) after the entry in serial No.7 in column (1) and the entries relating thereto in columns (2) and (3), the following shall be added, namely:-

7A. Where a person | Such person shall | 54
denies or obstructs|be liable to a
the entry or access | penalty of 100,000
of the officer of the | rupees or twice the
SRB posted to his|amount' of the
business premises or | minimum tax, as
fails to facilitate the | may be assessed
officer of the SRB in | or determined
the discharge of his | under section 23,
duty to monitor the | whichever is
provision of services | higher.

by such person.

Such person shall
further be liable,
upon conviction by
a Special Judge, to
imprisonment
which may extend
to one year or with
fine which may
extend to 100,000
rupees or with
both.

THE SINDH FINANCE ACT, 2015

substituted: -

"9.(a) Where a person violates any embargo placed on the economic activity of that person or tampers with the seal placed on the _ business premises in connection with the recovery of tax

(a) Such person shall be liable to a penalty of 100,000 rupees or an amount equal to the amount of the tax sought to be recovered, whichever is higher. Such person shall further be liable, upon conviction by a Special Judge, to imprisonment which may extend to one year or with fine which may extend to an amount equal to

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"",

,

(i) for serial No.9 and the entries relating thereto in columns (1), (2) and (3), the following shall be

18

SINDH ACT NO. XXXVI OF 2015.
THE SINDH FINANCE ACT, 2015

the amount of tax
sought to be
recovered, or with
both;

(b) Such bank shall

(b) Where a bank be liable to penalty

fails to attach or of 100,000 rupees
or an amount

delays in attaching | qgouble of the
the bank account of | amount of tax
the person' from | sought to be
whom tax is sought | recovered,

to be recovered or | Whichever is
fails or delays in higher. The

manager or the
payment of the officer incharge of

amount, specified | cych bank — shall
in the notice issued | further be liable,
by the officer of the | upon conviction by
SRB a Special Judge, to
imprisonment
which may extend
to one year or with
fine which may
extend to an
amount equal to
the amount of tax
sought to be
recovered, or with
both.

(j) against serial No.10 -

(i) in column (1), for the words “person who”, the
words “person refuses to receive any notice or
order issued by an officer of the SRB or” shall be
substituted;

(ii) in column (2), for the figures “25,000”, the
figures “50,000” shall be substituted; and

(iii) in column (3), after the figures “35”, the words
“and General” shall be added;

(k) after serial No.11 in column (1) and entries relating

thereto in columns (2) and (3), the following shall

SINDH ACT NO. XXXVI OF 2015.

THE SINDH FINANCE ACT, 2015

be added, namely:-

w

11A. Where any | Such person | 13(2)
person shall be liable
contravenes any | to a penalty of
of the provisions | 50,000 rupees
of the rules or| Or an amount

notifications equal to the
issued in | amount of tax
relation to | involved,
withholding — or | whichever is
deduction of tax | higher. Such
or payment of | person shall
the tax so | further be
withheld or | liable, upon
deducted conviction by a
Special Judge,
to
imprisonment
which may

extend to one
year or with a
fine equal to
the amount of
tax involved, or
with both. "

(xii) in section 44, in sub-section (2), for the words and
brackets "sixteenth day of a month (following the due
date of the tax period to which the default relates)",
the words "day following the due date prescribed for
the tax period to which the default relates" shall be
substituted;

(xiii) in section 45, the words and commas "or, as the case
may be, special order" shall be omitted;

(xiv) in section 46, for the word "Government", the word
"Board" shall be substituted;

(xv) in section 49, in sub-section (1) -

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(a) for the word "a Commissioner", the words "an
Assistant Commissioner" shall be substituted; and

(b)for the words, “equal rank”, the words “the SRB” shall be substituted;

(xvi) in section 51, in sub-section (1), for the words “Any

SINDH ACT NO. XXXVI OF 2015.

THE SINDH FINANCE ACT, 2015

officer", the words "An officer of the SRB not below the rank of an Assistant Commissioner or any other officer of the SRB" shall be added;

(xvii) in section 52 -

(a) in sub-section (1) -

(i) for the words "record under the Act", the words "record under the Act or any other law for the time being in force" shall be substituted; and

(ii) in clause (a), after the word "necessary", the words "in relation to any matter under the Act" shall be added; and

(b) in sub-section (3), the words "formulation of policy or administering or implementing" shall be omitted;

(xviii) in section 54, after sub-section (2), the following shall

(xix)

(xx)

(xxi)

be added, namely:-

"(3) The person, to whose premises an officer of the SRB is posted under this section, shall provide, on his own cost, all facilities to meet the departmental requirements of such posting as may be determined by the Board or the Commissioner SRB.

Explanation: The powers of the Board or the Commissioner SRB, under' this section, are independent of the provisions of section 53.";

in section 55, in sub-section (1), after the words "this Act" the words "or the rules made thereunder" shall be inserted;

in section 57, in-sub-section (1), for the figures "24B", the words and figures "or 24B or under sub-section (5) of section 25 or under sections" shall be inserted;

in section 60 -

(a) in sub-section (2), for the word "accountant", the

word "technical" shall be substituted;

(b) in sub-section (3) -

SINDH ACT NO. XXXVI OF 2015.

THE SINDH FINANCE ACT, 2015

(i) in clause (a), the word “who” shall be omitted; and

(ii) in clause (b), for the word “sixty-five”, the word “seventy” shall be substituted;

(c) in sub-section (4), in clause (c), for the word “sixty-five”, the word “seventy” shall be substituted;

(d) sub-section (6A) shall be omitted; and

(e) in sub-section (8), for the word “accountant”, the word “technical” shall be substituted;

(xxii) in section 61 -

(i) in sub-section (1), for the words “or officer may”, the words “or the officer may” shall be substituted; and

(ii) for clause (bb), the following shall be substituted, namely:-

“(bb) accompanied by a Letter of Authorization, as

prescribed, in case the appellant desires to be heard through an agent’ or _ authorized representative in terms of section 67 or section 703”;

(xxii) in section 62, in sub-section (4), for the words “Appellate shall”, the words “Appellate Tribunal shall” shall be substituted;

(xxiii) in section 63 -

(a) in sub-section (1), for the words “a Deputy”, the words “an Assistant” shall be substituted;

(b) in sub-section (7), in the proviso, for the words “a Deputy”, the words “an Assistant” shall be substituted; and

(c) in sub-section (10), for the word “Deputy”, the word “Assistant” shall be substituted;

(xxiv) in section 64 -

(a) for the word “Where”, the words “Subject to the provisions of sub-section (4) of section 58 and

SINDH ACT NO. XXXVI OF 2015.

THE SINDH FINANCE ACT, 2015

sub-section (4) of section 62, where"; and

(b) for the commas and words "pending the appeal, deposit the admitted amount of sales tax based on the return filed under section 30 or as may be determined by the Commissioner (Appeals) SRB or the Appellate Tribunal where such return has not been filed", the words "deposit the amount of tax, as assessed, determined, adjudged or imposed in the decision or the order appealed against." shall be substituted;

(xxv) in section 65A -

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(a) for the word "Ombudsmen", the word Ombudsman" shall be substituted;

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(b) for the word "ombudsmen", occurring twice, the word "Ombudsman" shall be substituted;

(c) for the words and commas ~ "delays, maladministration within the field offices of Sindh Revenue Board for delays, ineptitude or for misconduct", the words "for maladministration involving inattention, neglect, inordinate delays and ineptitude on the part of an officer of the SRB in the discharge of his function and duties" shall be substituted; and

(d) after the word "provisions", the words "of this section" shall be added;

(xxvi) in section 66 -

(i) in sub-section (1), for clauses (c) and (d), the following shall be substituted, namely: -

"(c) require, by notice in writing, any bank to attach the person's bank accounts and to remit the amount, sought to be recovered, to the Board;

(d) place embargo on economic activity of the person or seal the business premises of the person till such time as the amount of tax is paid or recovered in full;"; and

(ii) in sub-section (4), for the word "Provision", the word "Provisions" shall be substituted;

THE SINDH FINANCE ACT, 2015

(xxvii) in section 77, for the words, figures and comma "on

(xxvii)

payment of 500 rupees, issue an attested duplicate of any document filed by a registered person with the department", the words commas and figures "on written request of a registered person, issue an attested duplicate of any document filed by that person with the officer of the SRB, on payment of 500 rupees per document or 200 rupees per page of such document, whichever is higher," shall be substituted;

in section 82 -

(a) in sub-section (1) -

(i) after the word "suit", the words "or other legal proceedings" shall be added;

(ii) after the word "modify", the words and comma "any notice issued," shall be added; and

(iii) for the words "or collection of any tax made", a comma and words "any collection of tax made or any action taken for collection or recovery of any tax or arrears of tax" shall be substituted; and

(b) in sub-section (2), for the word "order", the words "action taken or any notice issued or any decision made or any order" shall be substituted;

(xxviii) in the First Schedule, in the Table -

(a) against tariff heading "98.01" in column (1), after the word "hotels" in column (2), the commas and words "motels, guest houses, farmhouses" shall be added;

(b) against tariff heading "9801.1000" in column (1), after the word "hotels" in column (2), a comma and words "motels, guest houses and farmhouses" shall be added;

(c) against tariff heading "9801.6000" in column (1), after the word "hotels" in column (2), the commas and words "motels, guest houses, farmhouses" shall be added;

(d) against tariff heading "98.06" in column (1), after

the words "matters of* in column (2), the words

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SINDH ACT NO. XXXVI OF 2015.

THE SINDH FINANCE ACT, 2015

“sale, purchase or” shall be added;

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for tariff headings “9806.3000” and “9806.9000” in column (1) and the entries relating thereto in column (2), the following shall be substituted, namely:-

“ | 9806.3000 | Renting of immovable

property services

9806.4000 | Car or automobile

dealers

9806.5000 | Dealers of second

hand goods other than

cars or automobiles

9806.9000 | Other ”

(f) against tariff heading “9812.9490” in column (1), after the word “Vehicle” in column (2), the words “and other” shall be added;

(g) against tariff heading “9812.9500” in column (1), after the word “Burglar” in column (2), the words “and security” shall be added;

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against tariff heading “9819.1000” in column (1), after the word “Stockbrokers” in column (2), a comma and words “futures brokers” shall be added;

(i) against tariff heading “9819.1400” in column (1), after the word “Packers” in column (2), the words “and movers” shall be added;

(j) against tariff heading “9819.3000” in column (1), after the word “car” in column (2), the words “and automobile rental service” shall be added;

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after tariff heading “9824.0000” in column (1), and the entries relating thereto in column (2),----

(i) the following descriptions in the column (2)
thereunder shall be omitted, namely: -

w

Market Research agencies

Cable Operators

Forward Contract services

Services provided or rendered in

25

SINDH ACT NO. XXXVI OF 2015.

THE SINDH FINANCE ACT, 2015

the matters of hire

Purchase and sale of movable or
immovable goods or property

Property dealers

Car/automobile dealers

Dealers of second hand goods
other than automobiles

Beauty Parlors/Beauty Clinics
Tracking Services

Security Alarm Services

Building Maintenance & Service
Provider

Services provided by Motels, | .
guest houses & Farm houses

(ii) after the description “Programme producers” in
column (2) thereunder, the words “and
production houses” shall be added; and

(iii) after the description “Labour and manpower
supply services”, the following shall be added,
namely:-

‘ Services provided or rendered
by persons engaged in intercity
transportation or carriage of
goods by road or through
pipeline or conduit

Ready mix concrete service
Erection, commissioning and
installation services

Technical inspection and
certification services, including
quality control certification
services and ISO certifications
Valuation services, including
competency and eligibility
testing services ;

(xxix) in the Second Schedule, in the Table -

(a) in Part A -

(i) against tariff heading "9812.9490" in column (1), after the word "Vehicle" in column (2), the words "and other" shall be added; and

(ii)

SINDH ACT NO. XXXVI OF 2015.

THE SINDH FINANCE ACT, 2015

against tariff heading "9812.9500" in column (1), after the word "Burglar" in column (2), the words "and security" shall be added;

(b) in Part B -

(i)

(ii)

in column (3), for the figure "15%", wherever occurring, the figure "14%" shall be substituted;

against tariff heading "98.01" in column (1), after the word "hotels" in column (2), a comma and words "motels, guest houses" shall be added;

(iii) against tariff heading "9801.1000" in column

(1), after the word "hotels" in column (2), a comma and words "motels and guest houses" shall be added;

(iv) against tariff heading "9801.6000" in column

(v)

(1), after the word "hotels" in column (2), a comma and words "motels, guest houses" shall be added;

after tariff heading "9805.4000" in column (1), and the entries relating thereto in columns (2) and (3), the following shall be added, namely:-

"!9805.5000 | Travel agents 14% |":

,

(vi) after tariff heading "9805.9200" and entries

(vii)

relating thereto in columns (2) and (3), against the description "Services provided or rendered in the matter of sale,

purchase or hire" in column (2), the tariff heading "98.06" shall be inserted in columns

(1);

for tariff heading "9806.3000" in column (1) and the entries relating thereto in columns (2) and (3), the following' shall be substituted, namely: -

'! 9806.3000 | Renting of immovable | 14%
property services
9806.4000 Car or automobile | 14% | »,
dealers

(viii) after tariff heading “9815.9000” in column (1) and the entries relating thereto in columns (2) and (3), the following shall be added, namely:-

“1 9817.9000 | Services provided or | 14% rendered by laboratories other than the _ services relating to pathological, radiological or diagnostic tests of patients. ”

(ix) after tariff heading “9818.1000” in column (1) and entries relating thereto in columns (2) and (3), the following shall be added, namely: -

‘) 9818.2000 | Credit rating agency 14% |”.

,

(x) for tariff heading “9819.1000” in column (1) and the entries relating thereto in columns (2)

and (3), the following shall be substituted, namely: -

“| 9819.1000 | Stockbrokers, 14%

futures brokers

and commodity

brokers

9819.1100 | Underwriter 14%

9819.1200 | Indenters 14%

9819.1300 | Commission 14%

agents

9819.1400 | Packers and | 14% |”;

movers

(xi) after tariff heading “9819.9000” in column (1) and entries relating thereto in columns (2) and (3), the following shall be added, namely: -

“ | 9819.9100 Auctioneers 14% |”;

(xii) after tariff heading “9822.3000” in column (1)

SINDH ACT NO. XXXVI OF 2015.

THE SINDH FINANCE ACT, 2015

and the entries relating thereto in columns (2)

and (3), the following shall be added,

namely: -

“| 9822.4000 | Dredging or | 14%

desilting services

”

,

(xiii) for tariff heading “9824.0000” in column (1)

and the entries relating thereto in columns (2)

following shall be substituted,

and (3), the

namely: -

“ | 9824,0000

Construction services

14%

9825.0000

Management services
including fund and
assets management
services

14%

9826.0000

Airport services

14%

9827.1000

Event management
services including the
services by event
photographers, event
videographer and
persons providing
services related to
such event
management

14%

Exhibition services

14%

(xiv) in

column (1),

after the

"

and

tariff heading

"9836.0000" and the entries there-against in

| be

columns (2) and (3), the following sha
inserted, namely: -

"1 9837.0000 | Ready mix concrete | 14%
services

9838.0000 | Intellectual property | 14%
services

9839.0000 | Erection, 14%
commissioning and
installation services

9840.0000 | Technical inspection | 14%
and certification
services, including
quality control
certification services

SINDH ACT NO. XXXVI OF 2015.
THE SINDH FINANCE ACT, 2015

and ISO certifications

9841.0000 | Valuation services, | 14%
including

competency and
eligibility testing
services