

THE SINDH SALES TAX ON SERVICES (AMENDMENT) ACT, 2011.

An Act to amend the Sindh Sales Tax on Services Act, 2011.

WHEREAS it is expedient to amend the Sindh Sales Tax on Services Act, 2011, in the manner hereinafter appearing;

It is hereby enacted as follows:-

1. (1) | This Act may be called the Sindh Sales Tax on Services (Amendment) Act, 2011.

(2) It shall come into force at once.

2. In the Sindh Sales Tax on Services Act, 2011 hereinafter referred to as the said Act, in section 4, in sub-section (3)-

(i) in clause (a), after the semicolon, the word "or" shall be added;

(ii) in clause (b), for the semi colon at the end, a full stop shall be substituted; and

(iii) clauses (c) and (d) shall be omitted.

3. In the said Act, in section 11, the words "or to increase or decrease the rate of tax applicable to any taxable service" shall be omitted.

4. In the said Act, in section 43, in the Table, against S.No.6, in column (1), the full-stop at the end of item "(c)", shall be replaced by a semicolon and the word "or" and thereafter the following shall be added:-

"(d) fails to pay, recover or deposit the actual amount of tax, or claims inadmissible tax credit or adjustment or deduction or refund."

5. In the said Act, in section 45, for the figures and the word "34 and 35", the figures and the word "43 and 44" shall be substituted.

[27% January, 2012]

Preamble.

Short title and commencement.

Amendment of

section of Sindh  
Act No.XII of  
2011.

Amendment of  
section 11 of  
Sindh Act No.XII  
of 2011.

Amendment of  
section 43 of  
Sindh Act No.XII  
of 2011.

Amendment of  
section 45 of  
Sindh Act No.XII  
of 2011.

6. In the said Act, in section 47 -

(i) after sub-section (1), the following shall be added:-

(i)

“(1A) Where by reason of some collusion, abetment, deliberate attempt, mis-statement, fraud, forgery or false or fake documents-

(a) any tax or charge has not been paid or is, short paid, assessed or collected, the person liable to pay such tax shall be served with a notice within five years of such tax period, requiring him to show cause for non-payment of such tax;

(6) any amount of tax is refunded which is not due, the person obtaining such refund shall be served with a notice within five years of the receipt of such refund to show cause for such refund.”;

in sub-section (2), after the bracket and figure “(1)”, the word, bracket and figure “or (1A)” shall be added.

7. In the said Act, in section 57, in sub-section (1), for the figures, commas and word “13, 18, 19 or 38”, the figures, commas and word “22, 23, 24B, 43, 44, 47, 68 or 76” shall be substituted.

8. In the said Act, in First Schedule -

(i)

(ii)

in column (1), in the heading, for the word “Number”, the words “Tariff heading” shall be substituted;

against Tariff heading “9813.3900”, in column (2), for the word “musharika”, the words “modarba and musharika” shall be substituted;

Amendment of  
section 47 of  
Sindh Act No.XIil  
of 2011.

Amendment of  
section 57 of  
Sindh Act No.XII  
of 2011.

Amendment of  
First Schedule of  
Sindh Act No.XIil  
of 2011.

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(ii) after Tariff heading "9813.4910" and entries there against in columns (2) and (3) the following shall be added:-

"9813.4990 other service not specified elsewhere

(iv) (iv) against Tariff heading "9813.8100", in column (2), for the word "Other", the words and commas "Others, including the services provided or rendered by non-banking finance companies, modaraba and musharika companies and other financial institutions" shall be substituted; and

(v) against Tariff heading "9819.9090", in column (2), for the word "Others", the words and commas "Others, including the services provided by port operators, airport operators, airport ground service providers and terminal operators" shall be substituted.

In the said Act, in Second Schedule —

(a) after the words "Part A", the following shall be added:-

"Tariff heading Description Rate of tax

(1) (2) (3)";

(b) after the words "Part B", the following shall be substituted for the existing column titles:-

"Tariff heading Description Rate of tax

(1) (2) (3)";

(c) in PartB-

(i) for the Tariff heading "9813.1600" and entries there against in columns (2) and (3),the following shall be substituted:-

Amendment of  
Second Schedule  
of Sindh Act  
No.XII of 2011.

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“9813.1600 Other insurance 16%  
including reinsurance

“9813.3000 Services provided or 16%  
rendered in respect of

9813.3010 Financial leasing 16%

9813.3020 Commodity or 16%  
equipment leasing

9813.3030 Hire purchase leasing 16%

9813.3900 Services provided or 16%":  
rendered in respect of  
modaraba and

(iii) after Tariff heading “9813.4910” and  
entries there against in columns (2) and (3),  
the following shall be added:-

“9813.4990 Other services not 16%  
specified elsewhere

(iii) in Tariff heading “9813.8100” in column (2),  
for the word “Other”, the words and  
commas “Others, including the services  
provided or rendered by non-banking,  
finance companies, modaraba and  
musharika companies and other financial  
institutions” shall be substituted:

(iv) after the Tariff heading “9813.9000” the  
following shall be added:-

“9814.2000 Contractor of building 16%  
(including water supply,  
gas supply and \_= sanitary

works), electrical and  
mechanical works  
(including air conditioning),  
multi-disciplinary works  
(including turn-key  
projects) and similar other  
works.

9814.3000 Property developers of 16%;  
promoters.

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(v) after the Tariff heading "9819.2000", the following shall be added:-

"9819.9090 Services provided or 16%;

rendered by port  
operators, airport  
operators, airport ground  
service providers and

terminal operators.

(vi) for the Tariff heading "9824.0000" and entries there against in columns (2) and (3), the following shall be substituted:-

"9824.0000 Construction services 16%

Management Services 16%  
including fund and assets  
management services

Airport services 16%  
Tracking services 16%  
Security alarm services 16%

Services provided by 16%".  
motels and guest houses

10. The Sindh Sales Tax on Services (Amendment) Repeal.  
Ordinance, 2011 is hereby repealed.