

Karachi Tax Bar Association

Professional Development Program - Basic PDP 2018

Concepts of Sales Tax & Service Tax, Definitions, Charge of Tax, Adjustment of Input Tax

Course Facilitator:

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Covered Laws

Sales Tax Act, 1990



Sindh Sales Tax on Services Act, 2011

Agenda – First Half

Agenda Item
Important Definitions – Section 2
Scope of the Tax – Section 3
Zero Rating – Section 4
Determination of Tax Liability – Section 7
Particulars of Invoice – Section 23
Provisional Input Tax Adjustment – Sections 7/8
Tax on Specified Goods on Value Addition – Section 7A
Apportionment of Input Tax – Section 8
Input Tax Inadmissibility - Section 8
Restriction on Input Tax Adjustment – Section 8B
Time Barred Input Tax– Section 66
Exempt Goods – Section 13
Illustration – VAT

Agenda – Second Half

Agenda Item
Introduction to Services Tax Laws
Sindh Sales Tax on Services Act, 2011:
- Important Provisions
- Definitions - Service Related – Section 2
- Definitions - Provision Related – Section 2
- Taxable Service & Person liable to pay tax – Sections 3 & 9
- Economic Activity - Section 4
- Value of Taxable Service - Section 5
- Input tax Inadmissibility – Sections 15, 15A, Rule 22
- Sindh Sales Tax Rates – Second Schedule

Definitions

“active taxpayer” means a registered person who does not fall in any of the following categories, namely:-

- a) who is blacklisted or whose registration is suspended or is blocked in terms of section 21
- b) fails to file the return under section 26 by the due date for two consecutive tax periods
- c) who fails to file an Income Tax return under section 114 or statement under section 115, of the Income Tax Ordinance, 2001(XLIX of 2001), by the due date; and
- d) who fails to file two consecutive monthly or an annual withholding tax statement under section 165 of the Income Tax Ordinance, 2001

Definitions

“cottage industry” means a manufacturer whose annual turnover from taxable supplies made in any tax period during the last twelve months ending any tax period does not exceed ten million rupees or whose annual utility (electricity, gas and telephone) bills during the last twelve months ending any tax period do not exceed eight hundred thousand rupees;

“CREST” means the computerized program for analyzing and cross matching of sales tax returns, also referred to as COMPUTERISED RISK-BASED EVALUATION of SALES TAX

“default surcharge” means the default surcharge levied under section 34;

Definitions

“distributor” means a person appointed by a manufacturer, importer or any other person for a specified area to purchase goods from him for further supply and includes a person who in addition to being a distributor is also engaged in supply of goods as a wholesaler or a retailer

“due date” in relation to the furnishing of a return under section means the 15th day of the month following the end of the tax period, or such other date as the Board may, by notification in the official Gazette, specify and different dates may be specified for furnishing of different parts or annexures of the return

“exempt supply” means a supply which is exempt from tax under section 13

Definitions

“input tax” in relation to a registered person, means –

- (a) tax levied under this Act on supply of goods to the person;
- (b) tax levied under this Act on the import of goods by the person;
- (c) in relation to goods or services acquired by the person, tax levied under the Federal Excise Act, 2005 in sales tax mode as a duty of excise on the manufacture or production of the goods, or the rendering or providing of the services;
- (d) Provincial Sales Tax levied on services rendered or provided to the person; and
- (e) levied under the Sales Tax Act, 1990 as adapted in the State of Azad Jammu and Kashmir, on the supply of goods received by the person;

Definitions

“goods” include every kind of movable property other than actionable claims, money, stocks, shares and securities;

“importer” means any person who imports any goods into Pakistan;

“manufacturer” or **“producer”** means a person who engages, whether exclusively or not, in the production or manufacture of goods whether or not the raw material of which the goods are produced or manufactured are owned by him; and shall include ...

“registration number” means the number allocated to the registered person for the purpose of this Act;

Definitions

“registered person” means a person who is registered or is liable to be registered under this Act:

Provided that a person liable to be registered but not registered under this Act shall not be entitled to any benefit available to a registered person under any of the provisions of this Act or the rules made thereunder

“retail price”, with reference to the Third Schedule, means the price fixed by the manufacturer, inclusive of all duties, charges and taxes (other than sales tax) at which any particular brand or variety of any article should be sold to the general body of consumers or, if more than one such price is so fixed for the same brand or variety, the highest of such price:...

Definitions

“output tax”, in relation to a registered person, means –

- (a) tax levied under this Act on a supply of goods, made by the person
- (b) tax levied under the Federal Excise Act, 2005 in sales tax mode as a duty of excise on the manufacture or production of the goods, or the rendering or providing of the services, by the person;
- (c) Provincial sales tax levied on services rendered or provided by the person;

“retailer” means a person supplying goods to general public for the purpose of consumption...

Definitions

“supply chain” means the series of transactions between buyers and sellers from the stage of first purchase or import to the stage of final supply

“taxable goods” means all goods other than those which have been exempted under section 13;

“taxable supply” means a supply of taxable goods made by an importer, manufacturer, wholesaler (including dealer), distributor or retailer other than a supply of goods which is exempt under section 13 and includes a supply of goods chargeable to tax at the rate of zero per cent under section 4;

“tax period” means a period of one month or such other period as the Federal Government may by notification in the official Gazette, specify

Definitions

“taxable activity”, means any economic activity carried on by a person whether or not for profit, and includes –

- (a) an activity carried on in the form of a business, trade or manufacture;
- (b) an activity that involves the supply of goods, the rendering or providing of services, or both to another person;
- (c) a one-off adventure or concern in the nature of a trade; and
- (d) anything done or undertaken during the commencement or termination of the economic activity,

Definitions

... **“taxable activity”**,

but does not include –

- (a) the activities of an employee providing services in that capacity to an employer
- (b) an activity carried on by an individual as a private recreational pursuit or hobby; and
- (c) an activity carried on by a person other than an individual which, if carried on by an individual, would fall within sub-clause (b).

Definitions

“Tier-1 retailers” means,—

- (a) a retailer operating as a unit of a national or international chain of stores;
- (b) a retailer operating in an air-conditioned shopping mall, plaza or centre, excluding kiosks;
- (c) a retailer whose cumulative electricity bill during the immediately preceding twelve consecutive months exceeds Rupees six hundred thousand; and
- (d) a wholesaler-cum-retailer, engaged in bulk import and supply of consumer goods on wholesale basis to the retailers as well as on retail basis to the general body of the consumers

Definitions

“time of supply”, in relation to, a supply of goods, other than under hire purchase agreement, means the time at which the goods are delivered or made available to the recipient of the supply or the time when any payment is received by the supplier in respect of that supply, whichever is earlier;...

“wholesaler” includes a dealer and means any person who carries on, whether regularly or otherwise, the business of buying and selling goods by wholesale or of supplying or distributing goods, directly or indirectly, by wholesale for cash or deferred payment or for commission or other valuable consideration or stores such goods belonging to others as an agent for the purpose of sale; and includes a person supplying taxable goods to a person who deducts income tax at source under the Income Tax Ordinance, 2001 (XLIX of 2001); and

Definitions

“value of supply” means:--

(a) in respect of a taxable supply, the consideration in money including all Federal and Provincial duties and taxes, if any, which the supplier receives from the recipient for that supply but excluding the amount of tax:

Provided that –

(i) in case the consideration for a supply is in kind or is partly in kind and partly in money, the value of the supply shall mean the open market price of the supply excluding the amount of tax...

Definitions

... **“value of supply”** means:--

(b) in case of trade discounts, the discounted price excluding the amount of tax; provided the tax invoice shows the discounted price and the related tax and the discount allowed is in conformity with the normal business practices;...

“zero-rated supply” means a taxable supply which is charged to tax at the rate of zero per cent under section 4.

Scope of the Tax

Standard Rate of Sales Tax

Tax is charged, levied and paid a tax known as sales tax at the rate of seventeen per cent of the value of—

- a) taxable supplies made by a registered person in the course or furtherance of any taxable activity carried on by him; and
- b) goods imported into Pakistan irrespective of their final destination in territories of Pakistan

Scope of the Tax

Further Tax

- ☐ Taxable Supplies vs Exempt Supplies
- ☐ A person has not obtained registration number vs not liable to registration
- ☐ Further Tax @ 3%
- ☐ Certain exclusion under SRO 648

Scope of the Tax

Further Tax – Exclusion under SRO 648

- ☐ Electrical energy supplied to domestic and agriculture consumers
- ☐ Natural gas supplied to domestic consumer and CNG stations
- ☐ Motor spirit, diesel oil, jet fuel, kerosene oil and fuel oil
- ☐ Goods sold by retailers to the end consumers
- ☐ Supply of goods directly to the end consumers including food and beverage, fertilizers and vehicles
- ☐ Items falling in the Third Schedule to the Sales Tax Act, 1990.
- ☐ Second hand worn clothing and other worn articles falling under PCT heading 6309.0000

Scope of the Tax

Retail Price Regime

Taxable supplies specified in the Third Schedule is subject to charge to sales tax at the rate of seventeen per cent of the retail price or in case such supplies are also specified in the Eighth Schedule, at the rates specified therein.

Examples:

- ☐ Fruit Juices
- ☐ Ice Cream
- ☐ Toilet Soap
- ☐ Beverages
- ☐ Shampoo

Scope of the Tax

Ninth Schedule

Sales tax on the import and supply of the goods specified in the Ninth Schedule to this Act shall be charged, collected and paid at the rates, in the manner, at the time, and subject to the procedure and conditions as specified therein.

Examples:

Cellular Mobile Phones
Smart Cellular Mobile Phones

Scope of the Tax

Extra Tax Regime

- ☐ Specified Goods
- ☐ Charged by importer or manufacturer
- ☐ Subsequent supply will be exempted, except wholesaler-cum-retailers fall under Chapter XII
- ☐ Extra Tax @ 2%
- ☐ Adjustment of Extra Tax
- ☐ Withholding of Extra Tax
- ☐ Exclusion: Supplies to OEMs/ Automobiles Manufacture [STGO 27/2014]
- ☐ Exclusion: Lubricant

Scope of the Tax

Extra Tax Regime – Specified Goods

- ☐ Household Electrical Goods
- ☐ Lubricating oils, fluids, maintenance products
- ☐ Storage Batteries
- ☐ Paints, distempers, enamels, colors, etc.
- ☐ Biscuits, confectionery, chocolates, etc
- ☐ Household Gas Appliance
- ☐ Auto-parts and accessories
- ☐ Tyres and tubes
- ☐ Arms and Ammunitions
- ☐ Tiles

Scope of the Tax

Extra Tax Regime – Electricity & Gas

- ☐ Electric power and natural gas
- ☐ Applicable on persons having industrial or commercial connection
- ☐ Non Active Taxpayers
- ☐ Un-registered persons
- ☐ Address is not updated in the tax profile
- ☐ On monthly bill in excess of Rs.15,000
- ☐ Extra Tax @ 5%
- ☐ Adjustment of Extra Tax

Scope of the Tax

Special Procedures for Withholding Agents

By notification in the official Gazette, specify any person or class of persons as withholding agent for the purpose of deduction and deposit of tax at the specified rate.

Scope of the Tax

Tier-1 retailers

Tier-1 retailers is required to pay sales tax @ 17 %.

Retailers making supplies of finished goods of the five sectors specified in Notification No. S.R.O. 1125(I)/2011, dated the 31st December, 2011 shall pay sales tax in respect of such supplies at the rates prescribed in the said Notification.

Tier-1 retailers, in lieu of net tax payable at the applicable rate, may have an option to pay sales tax under the turnover regime at the rate of two percent of their total turnover, including turnover relating to exempt supplies, without adjustment of any input tax

Scope of the Tax

Retailer paid sales tax through electricity bills

Tax shall be charged from retailers through their monthly electricity bills, at the rate of five percent where the monthly bill amount does not exceed rupees twenty thousand and at the rate of seven and half per cent where the monthly bill amount exceeds the aforesaid amount, subject to the exclusions, procedure, restrictions and limitations as prescribed in Chapter II of the Sales Tax Special Procedure Rules, 2007

Scope of the Tax

Liability to pay the Sales Tax

- a) in the case of supply of goods, the person making the supply, and
- b) in the case of goods imported into Pakistan, the person importing the goods.

Tax on Specified Goods on Value Addition

Federal Government may specify, by notification in the official Gazette, that sales tax chargeable on the supply of goods on the difference between the value of supply for which the goods are acquired and the value of supply for which the goods, either in the same state or on further manufacture, are supplied.

Federal Government may specify the minimum value addition required to be declared by certain persons.

Example:

Commercial Importers pays 3% minimum value addition sales tax at import stage.

Zero Rating

Following goods are subject to charge of sales tax at the rate of zero per cent:--

- (a) goods exported, or the goods specified in the Fifth Schedule
- (b) supply of stores and provisions for consumption aboard a conveyance proceeding to a destination outside Pakistan as specified in section 24 of the Customs Act, 1969 (IV of 1969)
- (c) such other goods as the Federal Government may, by notification in the Gazette, specify.

Example:

SRO 1125

Supply to diplomats, privileged persons

Exempt Goods

Under section 13 of The Sales Tax Act 1990, the Sixth Schedule of the Sales Tax Act, 1990 specifically and explicitly mentions those goods on which exemption of sales tax is available.

Examples:

- ❑ Pharmaceutical Products
- ❑ Supplies to Hospitals
- ❑ Personal Computers, Laptops etc.

Determination of Tax Liability

For the purpose of determining his tax liability in respect of taxable supplies made during a tax period, a registered person:

- ❑ Entitled to deduct input tax paid or payable during the tax period for the purpose of taxable supplies, subject to the provisions of section 73.
- ❑ Registered person did not deduct input tax within the relevant period, he may claim such tax in the return for any of the six succeeding tax periods.
- ❑ From the output tax [except amount of further tax] that is due
- ❑ Make other adjustments as are specified in Section 9 [Debit / Credit Notes]

Determination of Tax Liability

A registered person shall not be entitled to deduct input tax from output tax unless,-

- (i) Holding of a tax invoice in his name and bearing his registration number. If the supplier has not declared such supply in his return or he has not paid amount of tax due as indicated in his return;
- (ii) in case of goods imported into Pakistan, he holds bill of entry or goods declaration in his name and showing his sales tax registration number, duly cleared by the customs under section 79, section 81 or section 104 of the Customs Act, 1969 (IV of 1969)

Particulars of Invoice

- ☐ Name, address and registration number of the supplier
- ☐ Name, address and registration number of the recipient
- ☐ Date of issue of invoice
- ☐ Description and quantity of goods
- ☐ Value exclusive of tax
- ☐ Amount of sales tax; and
- ☐ Value inclusive of tax

Provisional Input Tax Adjustment

Supplier's Declaration

Annexure / Return	Explanation	Time & Manner
Annexure C	Declaration of sales tax invoices	10th of the following tax period
Return	Submission of complete return	By 18th of the following tax period

Provisional Input Tax Adjustment

Buyer's Declaration

Annexure / Return	Explanation	Time & Manner
Annexure A [for input tax adjustment]	Immediately available to upload sales tax invoices declared by Suppliers	After submission of Annexure C by registered supplier, buyer will be able to claim input tax adjustment

Provisional Input Tax Adjustment

Annexure Submission	Return Submission	Adjustment against Purchase Invoice / Debit & Credit Notes / Withholding
No	No	Not allowed / inadmissible under the law

Provisional Input Tax Adjustment

Annexure Submission	Return Submission	Adjustment against Purchase Invoice / Debit & Credit Notes / Withholding
Yes	No	<p>Web Portal will automatically communicate the buyer / supplier regarding non-submission of return. However, Web Portal will provisionally allow such adjustment.</p> <p>In respect of such provisional adjustment, web portal will automatically adjust / create a liability in next return, if supplier has not filed its return by 10th of following second tax period.</p> <p>Subsequent to filing of return by the supplier, Web Portal will automatically allow sales tax which was automatically recovered / adjusted earlier</p>
Yes	Yes	Admissible

Apportionment of Input Tax

Circumstances	Input Tax Allowance
Input tax paid on goods wholly relating to taxable supplies	Yes
Input tax paid on goods wholly relating to exempt supplies	No
Input tax paid on goods relating to both exempt supplies as well as taxable supplies	Apportionment

Apportionment of Input Tax

$$\text{Residual input tax credit on taxable supplies} = \frac{\text{Value of taxable supplies}}{(\text{Value of taxable} + \text{Exempt supplies})} \times \text{Residual input tax}$$

ACTIVITY

Input Tax Inadmissibility

S. No.	Description	Section
1.	A registered person shall be entitled to deduct input tax paid or payable during the tax period for the purpose of taxable supplies made, or to be made, by him from the output tax excluding the amount of further tax under sub-section (1A) of section 3.	7(1)
2.	Where a registered person did not deduct input tax within the relevant period, he may claim such tax in the return for any of the six succeeding tax periods.	7(1)
3.	A registered person shall not be entitled to deduct input tax from output tax unless in case of a claim for input tax in respect of a taxable supply made, he holds a tax invoice in his name and bearing his registration number in respect of such supply for which a return is furnished	7(2)

Input Tax Inadmissibility

S. No.	Description	Section
4.	In case of goods imported into Pakistan, the registered person can claim input tax if he holds bill of entry or goods declaration in his name and showing his sales tax registration number, duly cleared by the customs under section 79, section 81 or section 104 of the Customs Act, 1969.	7(2)
5.	In case of goods purchased in auction, the registered person can claim input tax if he holds a treasury challan, in his name and bearing his registration number, showing payment of sales tax.	7(2)
6.	the invoices issued by registered person shall not be entertained for the purposes of sales Tax refund or input tax credit during the period of his suspension of registration, and once such person is black listed, the refund or input tax credit claimed against the invoices issued by him.	21(3)

Input Tax Inadmissibility

S. No.	Description	Section
7.	The buyer shall not be entitled to claim input tax credit, adjustment or deduction, or refund, repayment or draw-back or zero-rating of tax under this Act if payment for the amount for a transaction exceeding value of fifty thousand rupees, excluding payment against a utility bill, is made otherwise than by a crossed cheque drawn on a bank or by crossed bank draft or crossed pay order or any other crossed banking instrument showing transfer of the amount of the sales tax invoice in favor of the supplier from the business bank account of the buyer.	73
8.	No person can claim input tax unless payment in case of a transaction on credit is so transferred within one hundred and eighty days of issuance of the tax invoice. The amount transferred shall be deposited in the business bank account of the supplier, otherwise the supplier shall not be entitled to claim input tax credit, adjustment or deduction, or refund, repayment or draw-back or zero-rating of tax under this Act.	73

Input Tax Inadmissibility

S. No.	Description	Section
i.	the goods or services used or to be used for any purpose other than for taxable supplies made or to be made by him	8(1)(a)
ii.	any other goods or services which the Board with the approval of the Federal Minister-in-charge may, by a notification in the official Gazette, specif.	8(1)(b)
iii.	The goods under sub-section (5) of section 3 (i.e. goods on which extra tax has been charged).	8(1)(c)
iv.	The goods or services in respect of which sales tax has not been deposited in the Government treasury by the respective supplier.	8(1)(ca)

Input Tax Inadmissibility

S. No.	Description	Section
v.	purchases, in respect of which a discrepancy is indicated by CREST or input tax of which is not verifiable in the supply chain	8(1)(caa)
vi.	fake invoices	8(1)(d)
vii.	Purchases made by such registered person, in case he fails to furnish the information required by the Board through a notification issued under sub-section (5) of section 26.	8(1)(e)
viii.	Goods and services not related to the taxable supplies made by the registered person.	8(1)(f)

Input Tax Inadmissibility

S. No.	Description	Section
ix.	goods and services acquired for personal or non-business consumption	8(1)(g)
x.	goods used in, or permanently attached to, immoveable property, such as building and construction materials, paints, electrical and sanitary fittings, pipes, wires and cables, but excluding pre-fabricated buildings and such goods acquired for sale or re-sale or for direct use in the production or manufacture of taxable goods.	8(1)(h)
xi.	vehicles falling in Chapter 87 of the First Schedule to the Customs Act, 1969 (IV of 1969), parts of such vehicles, electrical and gas appliances, furniture furnishings, office equipment (excluding electronic cash registers), but excluding such goods acquired for sale or re-sale	8(1)(i)

Input Tax Inadmissibility

S. No.	Description	Section
xii.	services in respect of which input tax adjustment is barred under the respective provincial sales tax law	8(1)(j)
xiii.	import or purchase of agricultural machinery or equipment subject to sales tax at the rate of 7% under Eighth Schedule to this Act; and	8(1)(k)
xiv.	From the date to be notified by the Board, such goods and services which, at the time of filing of return by the buyer, have not been declared by the supplier in his return or he has not paid amount of tax due as indicated in his return.	8(1)(l)

Input Tax Inadmissibility

S. No.	Description	Section
xv.	Import of scrap of compressors falling under PCT heading 7204.4940	8(1)(m)
xvi.	If a registered person deals in taxable and non-taxable supplies, he can reclaim only such proportion of the input tax as is attributable to taxable supplies as under	8(2) /Rule 25
xvii.	No person other than a registered person shall make any deduction or reclaim input tax in respect of taxable supplies made or to be made by him	8(3)

Restriction on Input Tax Adjustment

- ❑ Registered Person is not allowed to adjust input tax in excess of 90 per cent of the output tax for that tax period.
- ❑ Such restriction on the adjustment of input tax is not apply in case of fixed assets or capital goods.
- ❑ Refund such un-adjustment input tax can be filed on yearly basis in the second month following the end of the financial year of the registered person.

Restriction on Input Tax Adjustment

Exclusion from Section 8B – SRO 647

Person registered in electrical energy sector
Oil marketing companies and petroleum refineries
Fertilizer manufacturers
Wholesalers-cum-retailer operating in Chapter XII of the Sales Tax Special Procedure Rules, 2007
Commercial Importers, import exceeds 50% of value of all taxable purchases in a tax period.
Person making zero-rated supplies or reduced rate supplies covered under SRO 1125; such supplies exceeds 50% of value of all taxable supplies in a tax period.
Distributors
Gas Distribution companies
Solvent extracting units of edible oils

Restriction on Input Tax Adjustment

Input Tax	100,000
Output Tax	80,000
Sales Tax Liability	?

ILLUSTRATION

Time Barred Input Tax– Section 66

- ❑ Relevant Tax Period or Six Succeeding Tax Periods
- ❑ Input tax not claimed can be allowed by tax department within one year
- ❑ Application to Commissioner IR for approval
- ❑ Filing of condonation after lapse of time limit – SRO 978(I)/2004 with the Commissioner IR

Time Barred Input Tax– Section 66

Filing of condonation application after one year with relevant Commissioner – SRO 978 of 2004

Condition:

- ☐ Payments have been made in accordance with Section 73
- ☐ Tax Invoice should be in accordance with Section 23
- ☐ Invoice not issued by suspended or blacklisted supplier
- ☐ No Adjustment has been made.

Illustration – VAT

Stages of Supply Chain	Value of Taxable Goods	Sales Tax @ 17%
Goods Imported	9,200/-	1,564/-
Then, importer supplied to Wholesaler	11,000/-	1,870/-
Then, wholesaler supplied to Manufacturer	11,600/-	1,972/-
Then, Manufacturer supplied to other Manufacturer	23,600/-	4,012/-
Then, other Manufacturer supplied to Retailer	24,000/-	4,080/-
Finally, Retailer supplied to End Consumer	24,600/-	4,182/-

Illustration – VAT

- ❑ What amount of Sales Tax paid to Government?
- ❑ What amount of Sales Tax borne by consumer?

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Service Tax Laws

Service Tax Laws

- ☐ Sindh Sales Tax on Services Act, 2011 & Notifications
- ☐ Punjab Sales Tax on Services Act, 2012 & Notifications
- ☐ Balochistan Sales Tax on Services Act, 2015
- ☐ Islamabad Capital Territory (Tax on Services) Ordinance, 2001 & Notifications
- ☐ Khyber Pakhtunkhwa Finance Act, 2013 & Notification

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Service Tax Laws - Effective Dates

Service Tax Laws	Effective Date
Sindh Sales Tax on Services Act, 2011	July 2011
Punjab Sales Tax on Services Act, 2012	July 2012
Balochistan Sales Tax on Services Act, 2015	July 2015
Islamabad Capital Territory (Tax on Services) Ordinance, 2001	August 2001
Khyber Pakhtunkhwa Finance Act, 2013	July 2013

Service Tax Laws - Enforcement Authority

Service Tax Laws	Enforcement Authority
Sindh Sales Tax on Services Act, 2011	Sindh Revenue Board [SRB]
Punjab Sales Tax on Services Act, 2012	Punjab Revenue Authority [PRA]
Balochistan Sales Tax on Services Act, 2015	Balochistan Revenue Authority [PRA]
Islamabad Capital Territory (Tax on Services) Ordinance, 2001	Federal Board of Revenue [FBR]
Khyber Pakhtunkhwa Finance Act, 2013	Khyber Pakhtunkhwa Revenue Authority [KPRA]

Service Tax Laws - Applicable Rates

Service Tax Laws	Applicable Rates
Sindh Sales Tax on Services Act, 2011	19.5, 13, 10, 8, 3, Fixed Rates
Punjab Sales Tax on Services Act, 2012	19.5, 16, 10, 5, 2, Fixed Rates
Balochistan Sales Tax on Services Act, 2015	19.5, 15, Fixed Rates
Islamabad Capital Territory (Tax on Services) Ordinance, 2001	16, 5, Fixed Rates
Khyber Pakhtunkhwa Finance Act, 2013	19.5, 15, 10, Fixed Rates

Sindh Sales Tax Law

Sindh Sales Tax Law

- ☐ Sindh Sales Tax on Services Act, 2011
- ☐ Sindh Sales Tax on Services Rules, 2011
- ☐ Sindh Sales Tax Special Procedure (Withholding) Rules, 2014
- ☐ Notifications
- ☐ Circulars

Sindh Sales Tax on Services Act, 2011

Important Provisions

Sindh Sales Tax on Services Act, 2011 - Important Provisions

Section	Description
2	Definitions
3	Taxable Services
4	Economic Activity
5	Value of a Taxable Services
9	Person liable to pay tax
10	Exemptions
13	Special Procedure and tax withholding provisions
15	Adjustment

Sindh Sales Tax on Services Act, 2011 - Important Provisions

Section	Description
15A	Input tax credit not allowed
15B	Adjustment of input tax on certain goods and service
17	Time, manner and mode of payment
18	Joint and several liability persons where tax unpaid
23	Assessment of Tax
24	Registration
24A	Voluntary Registration
24B	Compulsory Registration

Sindh Sales Tax on Services Act, 2011 - Important Provisions

Section	Description
26	Records
27	Retention and production of records and documents
28	Audit Proceedings
30	Return
43	Offences and penalties
44	Default Surcharge
47	Recovery of tax not levied or short-levied
47A	Short paid amounts recoverable without notice

Sindh Sales Tax on Services Act, 2011 - Important Provisions

Section	Description
52	Obligation to produce documents and provide information
57	Appeals
61	Appeal to the Appellant Tribunal
66	Recovery of arrears of tax
81	Condonation of time-limit

Definitions

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Sindh Sales Tax on Services Act, 2011 – Definitions - Service Related

Accountant	Automated Teller Machine
Advertisement	Automated Teller Machine Operations, Maintenance, and Management
Advertising Agent	Beauty Parlour or Beauty Clinic
Airport Ground Service Provider & Airport Service Provider	Business Support Service
Aircraft Operator	Cable TV Operator
Airport Operator	Call Centre
Architect	Car or Automobile Dealer
Auctioneer	Car or Automobile Washing or Similar Service Station
Authorized Service Station	Caterer

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**Sindh Sales Tax on Services Act, 2011 –
Definitions - Service Related**

Club	Erection, Commissioning and Installation Services
Commission Agent	Event Management Services
Commodity Broker	Exhibition Service
Cosmetic and Plastic Surgery	Fashion Designer
Courier Services	Foreign Exchange Dealer
Credit Rating Agency	Franchise
Customs Agent	Freight Forwarding Agent
Debt Collection Services and other debt Recovery Services	Fumigation Services
Dredging or desilting	Fund and Asset Management Services

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**Sindh Sales Tax on Services Act, 2011 –
Definitions - Service Related**

Futures Brokers	Laundries and Dry Cleaners
Healthcare center, gyms or physical fitness center, etc.	Legal Practitioners and Consultants
Hotel	Maintenance or Cleaning Services
Indenter	Management Consultant
Insurance	Market Research Agency
Intellectual Property Service	Marriage Hall and Lawn
Intellectual Property Right	Port Operator
Interior Decorator	Production House
Labour and Manpower Supply Services	Programme Producer

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Sindh Sales Tax on Services Act, 2011 – Definitions - Service Related

Programme	Reinsurance
Property Dealer	Rent-a-car and automobile rental service
Public Bonded Warehouse	Renting of immovable Property Services
Public Relations Services	Renting of Immovable Property
Ready mix concrete	Restaurant
Ready Mix Concrete Services	Security Agency
Real Estate	Securities
Recruiting Agent	Share Transfer Agent
Registrar to an issue	Shipping Agent

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Sindh Sales Tax on Services Act, 2011 – Definitions - Service Related

Ship Chandler	Technical Testing and Analysis
Ship Management Services	Telecommunication Service
Sponsorship	Terminal Operator
Stevedore	Tour Operator
Stockbroker	Transportation or carriage of goods
Surveyor	Travel Agent
Tax Consultant	Underwriter
Technical, Scientific and Engineering Consultants	
Technical Inspection and Certification Services	

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Sindh Sales Tax on Services Act, 2011 – Definitions - Provision Related

Agent	Commissioner (Appeals)
Appellate Tribunal	Value of Taxable Services
Arrears	Company
Assistant Commissioner	Computerized System
Associates	Default Surcharge
Association of persons	Defaulter
Board	Deputy Commissioner
Business Bank Account	Document
Commissioner	Due date

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Sindh Sales Tax on Services Act, 2011 – Definitions - Provision Related

Economic Activity	Inter bank rate
E-Intermediary	Officer of the SRB
Exempt Service	Notification in the official Gazette
FBR	Open market price
Financial year	Output tax
firm	Person
goods	Place of business of Sindh
Government	Prescribed
Input tax	PRAL

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Sindh Sales Tax on Services Act, 2011 – Definitions - Provision Related

Provision of service or providing of service	Similar service
Registration number	Special Audit
Registered person	Special Judge
Resident	Statement
Return	Tax
Rules	Tax Fraction
Schedule	Tax Fraud
Service or Services	Tax Period
Short-paid	Taxable Service

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Taxable Service & Person liable to pay tax Sections 3 & 9

- ☐ Service listed in Second Schedule provided by Registered Person in the course of Economic Activity from his registered office or place of business in Sindh.

In this case, liability to pay tax on the registered person providing the service

- ☐ Service listed in Second Schedule provided to Resident person by Non-Resident Persons In the course of Economic Activity.

Liability to pay tax on the person receiving the service.

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Economic Activity - Section 4

Any activity carried on by a person that involves or is intended to involve the provision of service to another person and includes:

- ☐ An activity carried on in form of business whether or not the activity is undertaken for profit
- ☐ Supply of moveable property or immoveable property by way of lease, license or similar arrangement
- ☐ One-off adventure or concern

Not include:

- ☐ Employee providing services to employer
- ☐ A private recreational pursuit or hobby of individual

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Value of Taxable Service - Section 5

Consideration in money including all taxes and duties receive from recipient of the service except Sindh Sales Tax.

Other issues:

- ☐ Party in money or partly in kind
- ☐ No consideration
- ☐ Trade Discount – Two Conditions

Input tax Inadmissibility

S. No.	Description	Section
1.	Registered person can claim adjustments or deductions, including refunds arising as a result thereof, in respect of the sale tax paid on or in respect of any taxable services or class of taxable services provided by them.	15
2.	Refund of unadjusted input tax shall be made on yearly basis in the month following the end of financial year.	15
3.	registered person may claim input tax deduction or adjustment in relevant tax period or in its returns for any of the six succeeding tax periods	Rule 22

Input tax Inadmissibility

S. No.	Description	Section
4.	Input tax shall not be allowed to registered person who does not hold a tax invoice in his name, bearing his sales tax registration/NTN.	Rule 22
5.	No input tax is admissible if payment has not been made within 180 days from the date of the tax invoice through a crossed cheque or bank draft or pay order or another crossed banking instrument drawn on a bank showing the transfer of the amount of tax invoice in favor of the vendor from the business bank account of the claimant. This condition is not applicable for payment of utilities (telecom, electricity and gas), courier services and also the directly imported goods.	Rule 22A

Input tax Inadmissibility – Section 15A

S. No.	Description	Section
i.	goods or services used or to be used for any purpose other than for the taxable services provided or rendered or to be provided or rendered by him.	15A (1)(a)
ii.	goods in respect of which sales tax has not been deposited in the Federal Government treasury by the respective suppliers of goods.	15A (1) (b)
iii.	the services in respect of which the Provincial sales tax has not been deposited in the treasury of the respective Provincial Government, and the services in respect of which the Islamabad Capital Territory sales tax has not been deposited in the treasury of the Federal Government.	15A (1) (c)
iv.	further tax, extra tax or value addition tax levied under the Sales Tax Act, 1990, and the rules or notifications issued thereunder.	15A (1) (d)

Input tax Inadmissibility – Section 15A

S. No.	Description	Section
v.	fake, false, forged, flying or fraudulent invoices or the invoices issued by persons black-listed or suspended by Board or FBR or any other Provincial Sales Tax Authority.	15A (1) (e)
vi.	capital goods and fixed assets not exclusively used providing or rendering of taxable services.	15A (1) (f)
vii.	vehicles classified under Chapter 87 of the First Schedule to the Customs Act, 1969 (Act No. IV of 1969) and parts (including batteries and tyres and tubes) of such vehicles, excluding the ones directly used and consumed in the economic activity of a registered person in provision of the services paying sales tax at a rate not less than thirteen per cent ad valorem.	15A (1) (g)

Input tax Inadmissibility – Section 15A

S. No.	Description	Section
viii.	calendars, diaries, gifts, souvenirs and giveaways excluding the ones directly used and consumed in the economic activity of a registered person in provision of the services paying sales tax at a rate not less than thirteen per cent ad valorem	15A (1) (g)
ix.	garments, uniforms, fabrics, footwear, handwear, headwear for the employees excluding the ones directly used and consumed in the economic activity of a registered person in provision of the services paying sales tax at a rate not less than thirteen per cent ad valorem	15A (1) (g)

Input tax Inadmissibility – Section 15A

S. No.	Description	Section
xi.	electricity, gas and telecommunication services supplied at the residence of the employees or in the residential colonies of the employees excluding the ones directly used and consumed in the economic activity of a registered person in provision of the services paying sales tax at a rate not less than thirteen per cent ad valorem	15A (1) (g)
xii.	building materials including cement, bricks, mild steel products, paints, varnishes, distemper, glass products; excluding the ones directly used and consumed in the economic activity of a registered person in provision of the services paying sales tax at a rate not less than thirteen per cent ad valorem	15A (1) (g)

Input tax Inadmissibility – Section 15A

S. No.	Description	Section
xiii.	office equipment and machines (excluding electronic fiscal cash registers), furniture, fixtures or furnishings excluding the ones directly used and consumed in the economic activity of a registered person in provision of the services paying sales tax at a rate not less than thirteen per cent ad valorem	15A (1) (g)
xiv.	electrical and gas appliances, pipes and fittings excluding the ones directly used and consumed in the economic activity of a registered person in provision of the services paying sales tax at a rate not less than thirteen per cent ad valorem	15A (1) (g)

Input tax Inadmissibility – Section 15A

S. No.	Description	Section
xv.	wires, cables, sanitary fittings, ordinary electric fittings, electric fans and electric bulbs and tubes; and excluding the ones directly used and consumed in the economic activity of a registered person in provision of the services paying sales tax at a rate not less than thirteen per cent ad valorem	15A (1) (g)
xvi.	crockery, cutlery, utensils, kitchen appliances and equipment excluding the ones directly used and consumed in the economic activity of a registered person in provision of the services paying sales tax at a rate not less than thirteen per cent ad valorem	15A (1) (g)

Input tax Inadmissibility – Section 15A

S. No.	Description	Section
xvii.	Utility bills not in the name of the registered person unless evidence of consumption of such utilities is provided to the satisfaction of the officer of the SRB not below the rank of an Assistant Commissioner.	15A (1) (h)
xviii.	goods or services procured or received by a registered person during a period exceeding six months prior to date of commencement of the provision of taxable services by him.	15A (1) (i)
xix.	goods or services used or consumed in a service liable to sales tax at ad valorem rate lesser than thirteen per cent or at specific rate at fixed rate or at such other rates not based on value;	15A (1) (j)

Input tax Inadmissibility – Section 15A

S. No.	Description	Section
xx	goods or services as are liable to sales tax, whether a federal sales tax or a 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 thirteen per cent ad valorem and are used or consumed as inputs in the provision of a taxable service under this Act: Provided that in case of telecommunication services paying sales tax at a rate not less than nineteen and a half per cent ad valorem, the amount of sales tax paid on goods and services at ad valorem rates not exceeding seventeen per cent, can be claimed by the person providing the taxable telecommunication services.	15A (1) (jj)
xxi.	the amount of sales tax paid on the telecommunication services in excess of nineteen and a half per cent ad valorem and the amount of sales tax paid on other taxable goods or services in excess of thirteen per cent ad valorem; and	15A (1) (k)

Input tax Inadmissibility – Section 15A

ACTIVITY

S. No.	Description	Section
xxii.	such goods or services as are notified by the Board to be in-admissible for input tax claim or reclaim or credit or adjustment or deduction	15A (1) (I)
xxiii.	In case where a registered person deals with taxable and non-taxable or exempt services, only such proportion of the input tax is claimable as is attributable to taxable services as per following formula: (value of taxable service / value of total services) X admissible input tax	15A (2) / Rule 21
xxiv.	No person other than a person registered under sections 24, 24A or 24B of this Act shall claim or deduct or adjust any input tax in respect of sales tax paid on any goods or services received or procured by him for use or consumption in the provision of taxable services	15A (3)

Input tax Inadmissibility

S. No.	Description	Section
xxv.	Input tax paid on the acquisition of capital goods, machinery and fixed assets classified under Chapters 84 and 85 of the First Schedule to the Customs Act, 1969, shall be adjustable against the output tax in twelve equal monthly installments.	15B
xxvi.	The Input tax paid on goods and services used in providing or rendering nontaxable or exempt services, or liable to reduced rate of tax or specific rate of tax and also on the services provided or rendered outside Sindh shall not be admissible	Rule 22
xxvii.	goods and services acquired for personal and non business use	Rule 22A

Input tax Inadmissibility

S. No.	Description	Section
xxviii.	Goods or services in respect of which input tax adjustment is barred under any federal or provincial law, for the time being enforce, relating to sales tax	Rule 22A
xxix.	carry forward of the input tax adjustment relating to the tax period June, 2011, or earlier;	Rule 22A

Sindh Sales Tax Rates

N1 - No Input Tax Adjustment for both service provider and recipient
 N2 - Exemption subject to certain conditions / Certain services are not taxable

S.No.	Tariff Headings	Description of Taxable Services	Sales Tax Rates
			SST
1	98.12	Telecommunication services	19.5 / [N2]
2	98.01	Services provided or rendered by hotels, motels, guest houses, restaurants, marriage halls, lawns, clubs and caterers	13 [N2]
3	98.02	Advertisement	13 [N2]
5	9805.1000	Shipping agents	13
6	9805.2000	Stevedores	13
7	9805.2100	Ship management service	13
8	9805.3000	Freight forwarding agents	Rs.500 per BL [N1]
9	9805.4000	Customs Agents	13
10	9805.5000	Travel agents	8 [N1]
11	9805.5100	Tour operators	8 [N1] / [N2]
12	9805.6000	Recruiting agents	13
13	9805.7000	Advertising agents	13
14	9805.8000	Ship chandlers	13
15	9805.9000	Share transfer agents	13

N1 - No Input Tax Adjustment for both service provider and recipient
 N2 - Exemption subject to certain conditions / Certain services are not taxable

Sindh Sales Tax Rates

S.No.	Tariff Headings	Description of Taxable Services	Sales Tax Rates
			SST
16	9805.9100	Sponsorship services	13
17	9805.9200	Business support services	13
18	9806.1000	Services relating to Purchase or sale or hire of immovable property	10 [N1]
19	9806.2000	Property dealers	10 [N1]
17	9805.9200	Business support services	13
18	9806.1000	Services relating to Purchase or sale or hire of immovable property	10 [N1]
19	9806.2000	Property dealers	10 [N1]
20	9806.3000	Renting of immovable property services	3 [N1] / [N2]
21	9806.4000	Cars or automobile dealers	10 [N1]
22	9807.0000	Services provided or rendered by property developers or promoters for (a) development of purchased or leased land for conversion into residential or commercial plots. (b) construction of residential or commercial units.	(a) Rs.100 / SY of the land (b) Rs.50 / SY of the constructed land [N1]
23	9808.0000	Courier services	13

N1 - No Input Tax Adjustment for both service provider and recipient
 N2 - Exemption subject to certain conditions / Certain services are not taxable

Sindh Sales Tax Rates

S.No.	Tariff Headings	Description of Taxable Services	Sales Tax Rates
			SST
24	9809.0000	Services provided or rendered by persons engaged in contractual execution of work or furnishing supplies	13 [N2]
25	9810.0000	Services provided or rendered for personal care by beauty parlours, beauty clinics, slimming clinics or centers and others	10 [N1] / [N2]
26	9811.0000	Services provided or rendered by laundries and dry cleaners	13 [N2]
27	9813.1000	Services provided or rendered in respect of insurance to a policy holder by an insurer, including a reinsurer	13
28	9813.1100	Goods insurance	13
29	9813.1200	Fire insurance	13
30	9813.1300	Theft insurance	13
31	9813.1400	Marine insurance	13 [N2]
32	9813.1500	Life insurance	13 [N2]
33	9813.1600	Crop Insurance	13
34	9813.1600	Other insurance including reinsurance	13 [N2]
35	9813.3000	Services provided or rendered in respect of leasing	13

Sindh Sales Tax Rates

N1 - No Input Tax Adjustment for both service provider and recipient
N2 - Exemption subject to certain conditions / Certain services are not taxable

S.No.	Tariff Headings	Description of Taxable Services	Sales Tax Rates
			SST
36	9813.3010	Financial leasing	13
37	9813.3020	Commodity or equipment leasing	13
38	9813.3030	Hire purchase leasing	13
39	9813.3900	Services provided or rendered in respect of modaraba and musharika financing	13 [N2]
40	9813.4000	Services provided or rendered by banking companies in relation to:	13 [N2]
41	9813.4100	Guarantee	13 [N2]
42	9813.4200	Brokerage	13 [N2]
43	9813.4300	Letter of credit	13 [N2]
44	9813.4400	Issuance of pay order and demand draft	13 [N2]
45	9813.4500	Bill of exchange	13 [N2]
46	9813.4600	Transfer of money including telegraphic transfer, mail transfer and electronic transfer	13 [N2]
47	9813.4700	Bank guarantee	13 [N2]
48	9813.4800	Bill discounting commission	13 [N2]

Sindh Sales Tax Rates

N1 - No Input Tax Adjustment for both service provider and recipient
N2 - Exemption subject to certain conditions / Certain services are not taxable

S.No.	Tariff Headings	Description of Taxable Services	Sales Tax Rates
			SST
49	9813.4900	Safe deposit lockers	13 [N2]
50	9813.4910	Safe vaults	13 [N2]
51	9813.4990	Other services not specified elsewhere	13 [N2]
52	9813.5000	Issuance, processing and operation of credit and debit cards	13 [N2]
53	9813.6000	Commission and brokerage of foreign exchange dealings	13 [N2]
54	9813.7000	Automated Teller Machine operations, maintenance and management	13 [N2]
55	9813.8000	Service provided as banker to an issue	13 [N2]
56	9813.8100	Others, including the services provided or rendered by non-banking, finance companies, modaraba and musharika companies and other financial institutions	13 [N2]
57	9813.9000	Service provided or rendered by a foreign exchange dealer or exchange company or money changer	13 [N2]
58	9814.1000	Architects or town planners	13
59	9814.2000	Contractor of building (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	13
60	9814.3000	Property developers or promoters	13

Sindh Sales Tax Rates

N1 - No Input Tax Adjustment for both service provider and recipient
N2 - Exemption subject to certain conditions / Certain services are not taxable

S.No.	Tariff Headings	Description of Taxable Services	Sales Tax Rates
			SST
61	9814.9000	Interior decorators	13
62	9815.2000	Legal practitioners and consultants	8 [N1]
63	9815.3000	Accountants and auditors	8 [N1] / [N2]
64	9815.4000	Management consultants	13
65	9815.5000	Technical, scientific and engineering consultants	13
66	9815.6000	Software or IT based system development consultants	13 [N2]
67	9817.9000	Services provided or rendered by laboratories other than the services relating to pathological, radiological or diagnostic tests of patients	13
68	9815.9000	Tax consultants	8 [N1]
69	9815.9000	Services Provided by other consultants	8 [N1]
70	9818.1000	Security agency	10 [N1]
71	9818.2000	Credit rating agency	13
72	9818.3000	Market research agency	13
73	9819.1000	Stockbrokers, future brokers and commodity brokers	13
74	9819.1100	Underwriter	13
75	9819.1200	Indenters	13 / 3 [N1]

Sindh Sales Tax Rates

N1 - No Input Tax Adjustment for both service provider and recipient
N2 - Exemption subject to certain conditions / Certain services are not taxable

S.No.	Tariff Headings	Description of Taxable Services	Sales Tax Rates
			SST
76	9819.1300	Commission agents	13
77	9819.1400	Packers and movers	13
78	9819.2000	Money exchanger	13 [N2]
79	9819.3000	Rent a car and automobile rental service	10 [N1]
81	9819.5000	Surveyors	13
82	9819.7000	Outdoor photographers and videographers	13
83	9819.9000	Cable TV operators	10 [N1] / [N2]
84	9819.9100	Auctioneers	10 [N1]
85	9819.9300	Management consultants	13
86	9819.9400	Technical testing and analysis service	13
87	9819.9500	Services provided or rendered by a registrar to an issue	13
88	9819.9090	Services provided or rendered by port operators, airport operators, airport ground service providers and terminal operators	13
89	9820.1000	Auto workshops, including authorized service stations	13 [N2]
90	9820.2000	Workshops for industrial machinery, constructions and earth-moving machinery or other special purpose machinery, etc.	13

Sindh Sales Tax Rates

N1 - No Input Tax Adjustment for both service provider and recipient
N2 - Exemption subject to certain conditions / Certain services are not taxable

S.No.	Tariff Headings	Description of Taxable Services	Sales Tax Rates
			SST
91	9820.3000	Workshop for electric or electronic equipments or appliances, etc., including computer hardware	13 [N2]
92	9820.4000	Car or automobile washing or similar service stations	13 [N2]
93	9821.1000	Healthcare centre, gyms or physical fitness center, etc	13
95	9821.4000	Body massage center	10 [N1]
96	9821.5000	Pedicure centre	10 [N1]
97	9822.1000	Fumigation services	10 [N1] / [N2]
98	9822.2000	Maintenance or cleaning services	10 [N1]
99	9822.3000	Janitorial services	10 [N1]
100	9822.4000	Dredging or desilting services	10 [N1]
101	9823.0000	Franchise services	13 / 10 [N1]
102	9824.0000	Construction services	8 [N1] / [N2]
103	9825.0000	Management Services including fund and assets management services	13
104	9826.0000	Airport services	13
105	9827.1000	Event management services including the services by event photographers, event videographer and the persons providing services relating to such event management	13

Sindh Sales Tax Rates

N1 - No Input Tax Adjustment for both service provider and recipient
N2 - Exemption subject to certain conditions / Certain services are not taxable

S.No.	Tariff Headings	Description of Taxable Services	Sales Tax Rates
			SST
106	9827.2000	Exhibition services	13
107	9828.0000	Public bonded warehouses	13
108	9829.0000	Labour and manpower supply services	13
109	9830.0000	Service provided in the matter of manufacturing or processing for others on toll basis	13
110	9831.0000	Race Clubs	13
111	9832.0000	Services provided or rendered by programme producers and production houses	8 [N1]
112	9833.0000	Services provided or rendered by corporate law consultants	8 [N1]
113	9834.0000	Services provided or rendered by fashion designers	8 [N1]
114	9835.0000	Services provided or rendered by call centres	3 [N1]
115	9836.0000	Services provided or rendered by persons engaged in inter-city transportation or carriage of goods by road or through pipeline or conduit	8 [N1] / [N2]
116	9837.0000	Ready mix concrete services	13 / 8 [N1]
117	9838.0000	Intellectual property services	13 / 10 [N1]
118	9839.0000	Erection, commissioning and installation services	13
119	9840.0000	Technical inspection and certification services, including quality control certification services and ISO certifications	13

Sindh Sales Tax Rates

N1 - No Input Tax Adjustment for both service provider and recipient
 N2 - Exemption subject to certain conditions / Certain services are not taxable

S.No.	Tariff Headings	Description of Taxable Services	Sales Tax Rates
			SST
121	9803.0000	Chartered flight services within Sindh or originating from any airfield in Sindh	13
122	9819.9200	Public relation services	13
123	9842.0000	Cosmetic and plastic surgery and transplantations	13
124	9844.0000	Debt collection services and other debt recovery services	13
125	9843.0000	Visa processing services	13
126	9845.0000	Supply chain management or distribution (including delivery) services	13
127	9815.9000	Human Resources and Personnel Development Consultants	13

Quiz



Thank You