

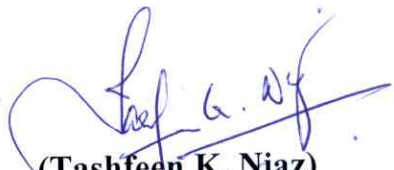


Karachi, dated the 5th December, 2013

Circular No. 09/2013
(Sindh Sales Tax on Services)

In exercise of the powers conferred by the provisions of section 81 of the Sindh Sales Tax on Services Act, 2011 (Sindh Act No. XII of 2011), the Sindh Revenue Board is pleased to extend the time limit, as prescribed under sub-rule (2) of rule 42-B of the Sindh Sales Tax on Services Rules, 2011, for submission of written election or option by the persons providing or rendering Construction Services (tariff heading 9824.0000) in the Form appended to the said rule, for a period upto 31st December, 2013, subject to the following conditions:-

- (i) The option/election, so submitted in the prescribed Form, shall be construed to be operative from the 1st day of July, 2013; and
- (ii) The persons submitting the option/election in the prescribed Form shall:-
 - (a) get themselves e-registered/e-enrolled with SRB (if they are not already registered/enrolled) on or before the 27th December, 2013;
 - (b) e-deposit the liability of Sindh sales tax for the tax periods from July, 2013, to November, 2013, on or before the 30th December, 2013; and
 - (c) e-file their tax return (Form SST-03) for the tax periods from July, 2013, to November, 2013, on or before the 31st December, 2013.


(Tashfeen K. Niaz)
Member (Taxation)