



GOVERNMENT OF SINDH

## Sindh Revenue Board

Karachi, dated 1<sup>st</sup> July, 2011

### NOTIFICATION (Sales Tax on Services)

**S.R.B.Leg (1)/2011.-** In exercise of the powers conferred by sub section (1) of section 10 of the Sindh Sales Tax on Services Act 2011 with the approval of the Government of Sindh, the Sindh Revenue Board is pleased to exempt whole of sales tax on services, leviable on the services mentioned in column (2) of the Table below and falling in the heading numbers in (3), thereof, namely

S.No.	Description.	Heading or Sub-heading Nos
(1)	(2)	(3)
1	Advertisement in newspapers and periodicals	9802.4000
2	Advertisements financed out of funds provided under grants- in-aid agreements.	Respective sub-heading of Heading 98.02
3	<b>Telecommunication Services:</b> (i) Internet services whether dial up or broadband including e-mail Services, Data Communication Network Services (DCNS) and Value added Data Services. (ii) such charges payable on the International leased lines or bandwidth Services used by-- (a) software exporting firms registered with the Pakistan Software Exporting Board; and (b) data and internet service providers licensed by the Pakistan Telecommunication Authority (iii) such amounts received by the Long Distance calls International license holders including Pakistan Telecommunication Company Limited on International incoming calls under agreements with the foreign telecommunication companies	Respective sub-headings of 98.12
4	Services provided or rendered by banking companies and non-banking financial companies in respect of Hajj and Umarah, Cheque Book, Musharaka and Mudarba financing and Utility bills collection	Respective sub-headings of 98.13
5	Marine Insurance for Export	9813.1000
6	Life Insurance	9813.1500
7	Health Insurance	9813.1600
8	Crop Insurance	9813.1600

2. This notification granting exemption will apply from 1.7.2011.

**Mumtaz Ahmad**

Member (Legal & Coord)

1.7.2011