SCAN TO VERIFY
LAW DEPARTMENT
GOVERNMENT OF SINDH
www.sindhlaws.gov.pk

SINDH ORDINANCE NO.VIII OF 2000
THE SINDH SALES TAX ORDINANCE, 2000

CONTENTS

Preamble.

Sections.

1. Short title, extent and commencement.
2. Interpretation.
3. Scope of tax.

THE SCHEDULE

SINDH ORDINANCE NO.VIII OF 2000

THE SINDH SALES TAX ORDINANCE, 2000

[15th July, 2000]

An Ordinance to provide for levy of sales tax on the services rendered in the Province of Sindh.

WHEREAS it is expedient to provide for levy of sales tax on the services rendered or provided in the Province of Sindh and for matters ancillary thereto or connected therewith;

AND WHEREAS The Provincial Assembly stands suspended in pursuance of the Proclamation of emergencies of the fourteenth day of October, 1999, and the Provisional Constitution Order No.1 of 1999;

AND WHEREAS the Governor of Sindh is satisfied that circumstances exist which render it necessary to take immediate action;

NOW, THEREFORE, in pursuance of Proclamation of Emergency of the fourteenth day of October, 1999, and Article 4 of the Provisional Constitution (Amendment) Order No.9 of 1999, and in exercise of all powers enabling in that behalf, the Governor on the instruction of Chief Executive is, pleased to make and promulgate the following Ordinance:-

Short title, extent and commencement.

1. (1) This Ordinance may be called the Sindh Sales Tax Ordinance, 2000.

(2) In extends to the whole of Sindh.

(3) It shall come into force at once and shall be deemed to have taken effect on and from the 1st day of July, 2000.

Interpretation.

2. In this Ordinance, unless there is anything repugnant in the subject or context, the words and expression used but not defined shall have the same meaning as in the Sales Tax Act, 1990.

Scope of tax.

3. (1) Subject to the provisions of this Ordinance, there shall be charged, levied and paid a tax known as sales tax at the rate of fifteen percent of the value of the taxable services rendered or provided in the Province of Sindh.

(2) The tax shall be charged and levied on the services specified in the Schedule to this Ordinance in the same manner and at the same time, as if it were a sales tax leviable under sections 3, 3A or 3AA, as the case may be, of the Sales Tax Act, 1990.

(3) All the provisions of the Sales Tax Act, 1990, and rules made and notifications, orders and instructions issued thereunder shall, **mutatis mutandis**, apply to the collection and payment of tax under this Ordinance in so far as they relate to:-

(a) manner, time and mode of payment;

(b) registration and de-registration;

(c) keeping of records and audit;

(d) enforcement and adjudication;

(e) penalties and prosecution; and

(f) all other allied and ancillary matters.

THE SCHEDULE

(see section 3 (2))

1. Services provided or rendered by hotels, marriage halls, clubs and caterers:-

(a) Services provided or rendered by hostels.

(b) Services provided or rendered by marriage halls and lawns.

(c) Services provided or rendered by clubs; and

(d) Services provided or rendered by caterers.

2. advertisement on T.V. and Radio excluding advertisement:-

(i) if sponsored by a Government AGENCY for health, education;

(ii) if sponsored by Population Welfare Division relating to Sathi education promotion campaign funded by USAID; and

(iii) public service message if telecast on television by World Wildlife Funds for Nature or UNICEF.

3. Services provide or rendered by persons authorized to transact business on behalf of others.

(a) Custom agents.

(b) Ship chandlers.

(c) Stevedores.

4. Courier Services.

5. Services provided or rendered for personal care by beauty parlours, beauty clinics, Slimming clinics.

6. Services provided or rendered by laundries and dry cleaners.