



SINDH ACT NO. XXXVI OF 2015.

THE SINDH FINANCE ACT, 2015

SCAN TO VERIFY

LAW DEPARTMENT

GOVERNMENT OF SINDH

www.sindhlaws.gov.pk

13TH JUNLY, 2015.

AN ACT to rationalize, levy and enhance certain taxes and duties in the Province of Sindh and to amend certain laws in the Provinces of Sindh;

WHEREAS it is expedient to rationalize, levy and enhance certain taxes and duties in the Province of Sindh and to amend certain laws in the Province of Sindh, in the manner hereinafter appearing;

Preamble.

It is hereby enacted as follows:-

1. (1) This Act may be called the Sindh Finance Act, 2015.

Short title and commencement.

(2) It shall come into force on and from 1st day of July, 2015.

2. In the Stamp Act, 1899, in its application to the Province of Sindh, in the Schedule –

Amendment in Schedule to Act II of 1899.

(i) in Article 15, in clause (a), in column 3, for the words "Thirty paisa", the word "Thirty five paisa" and in clause (b), in column 3, for the words "Twenty paisa", the words "Twenty five paisa" shall be substituted respectively;

(ii) in Article 16 –

(a) in clause (A), in column 3, for the words "market value", the words "transaction value" shall be substituted; and

(b) in clause (B), in column 3, after the word "transfer" the words "or the value in accordance with valuation table, whichever is higher" shall be added;

(iii) in Article 21, in clause (iv), for the abbreviation (TEITS), the abbreviation "REITS" and in column 3, for the words "market value" the words "transaction value" shall be substituted respectively;

(iv) in Article 26 –

(a) in clause (A)(1)(ii), in column 3 **(if drawn duplicate for each part)**, for the word "Twenty five", the word "Thirty five" shall be substituted;

SINDH ACT NO. XXXVI OF 2015.

THE SINDH FINANCE ACT, 2015

- (b) in clause (B) (1) (ii), in column 3, for the word "Twenty", the word "Fifty" shall be substituted;
- (c) in clause (E), after the word "Life Insurance" the words "Health Insurance" shall be inserted;
- (d) in clause (F), in column 3, for the words "One-half of" the words "Equal to" shall be substituted;
- (v) in Article 28, in clause (a), in sub-clause (i), in column 3, for the words "One hundred", the words "Five hundred" and in sub-clause(ii), in column 3, for the words "Two hundred", the words "One thousand" shall be substituted;
- (e) in Article 31, in clause (a), in column 2, in clause (ii), for the figures "0.10%", the figures "0.15%" shall be substituted and thereafter the following new clause (iii) shall be inserted:-
 - "(iii) 0.01% of the face value of shares on transfer of shares from one Central Depository Company (CDC) Account or Sub-Account or to other CDC Account or Sub-Account."

3. In the Sindh Urban Immovable Property Tax Act, 1958, in section 4, in clause (g), after the words "disabled persons", the words "and retired employees of the Federal and Provincial Government" shall be added.

Amendment of West Pakistan Act V of 1958.

4. In the Sindh Finance Act, 1994, for the existing Schedule, the following shall be substituted:-

Amendment in Sindh Finance Act 1994.

SCHEDULE

(See section 9)

Net weight of goods	Rate of Cess along with distance
Upto 1250 kilograms	1.00% of total value of goods as assessed by the Custom Authorities plus one paisa per kilometer.
Exceeding 1250 kilograms but not exceeding 2030 kilograms.	1.01% of total value of goods as assessed by the Custom Authorities plus one paisa per kilometer.

SINDH ACT NO. XXXVI OF 2015.

THE SINDH FINANCE ACT, 2015

Exceeding 2030 kilograms but not exceeding 4060 kilograms.	1.02% of total value of goods as assessed by the Custom Authorities plus one paisa per kilometer.
Exceeding 4060 kilograms but not exceeding 8120 kilograms.	1.03% of total value of goods as assessed by the Custom Authorities plus one paisa per kilometer.
Exceeding 8120 kilograms but not exceeding 16000 kilograms.	1.04% of total value of goods as assessed by the Custom Authorities plus one paisa per kilometer.
Exceeding 16000 kilograms.	1.05% of total value of goods as assessed by the Custom Authorities plus one paisa per kilometer.

Explanation: For the purpose of the Schedule, the "value" means the total value of goods as assessed by the Custom Authorities upon entering in and using the infrastructure of the Province and "distance" means the distance covered within the Province.

5. In the Sindh Finance Act, 2010 –

**Amendment in
Sindh Finance
Act XIII of 2010.**

- (i) in section 4, in sub-section (2), clause (j) shall be omitted;
- (ii) in sub-sections (9) and (10), for the words "market value", the words "transaction value" shall be substituted;

6. In the Sindh Sales Tax on Services Act, 2011 -

**Amendment of
Sindh Act No.XII
of 2011.**

(i) in section 2-

- (a) in clause (3), after the word "consultant", the words "or media buying house" shall be inserted;
- (b) after clause (13), the following new clause shall be inserted, namely:-

“(13A) “auctioneer” means a person providing or rendering services in relation to auction of property, movable or immovable and tangible or intangible, in any manner.

THE SINDH FINANCE ACT, 2015

Explanation:- "Auction of property" includes calling the auction or providing facility, advertising or illustrative services, pre-auction price estimates, short term storage services and repair and restoration services in relation to auction of property;";

- (c) after clause (18), the following new clause shall be inserted, namely:-

"(18A) "business bank account" means the bank account of a person for business transaction, subject to the condition that such account is declared by him in the prescribed application for registration submitted for obtaining a registration number or for changing the particulars thereof;";

- (d) after clause (22), the following new clause shall be inserted, namely:-

"(22A) "commission agent" means a person who acts on behalf of another person for causing sale or purchase of goods or provision or receipt of services, for a consideration, and includes any person who, while acting on behalf of another person, -

- (i) deals with goods or services or documents of title to such goods or services; or
- (ii) collects payment of sale price of such goods or services; or
- (iii) guarantees for collection or payment for such goods or services; or
- (iv) undertakes any activity relating to such sale or purchase of such goods or provision or receipt of such services;";

- (e) after clause (30), the following new clause shall be inserted, namely:-

"(30A) "credit rating agency" includes a person engaged in the business of credit rating of any debt obligation or of any project or programme requiring finance, whether in the form of debt or otherwise, and also includes a person engaged in the business of credit rating or

THE SINDH FINANCE ACT, 2015

evaluation of credit worthiness or credit risk of any financial obligation, instrument or security and further includes a credit rating agency as specified in section 63 of the Securities Act, 2015 (Act No. III of 2015);”;

- (f) after clause (35), the following new clause shall be inserted, namely:-

“(35A) “dredging or desilting” includes removal of material including silt, sediments, rocks, sand, refuse, debris, plant or animal matter in any excavating, cleaning, deepening, widening or lengthening, either permanently or temporarily, of any river, lake, canal, pond, reservoir, port, harbour, channel, backwater or estuary;”;

- (g) after clause (38), the following new clause shall be inserted, namely:-

“(38A) “erection, commissioning and installation services” means the services provided or rendered in relation to -

- (i) erection, commissioning or installation of plant, machinery, equipment or structures, whether pre-fabricated or otherwise; or
- (ii) installation -
 - (a) of electrical and electronic devices, including wirings or fittings thereof;
 - (b) of plumbing, drain laying or other installations for transport of fluids;
 - (c) of heating, ventilation or air-conditioning including related pipe work, wood work, duct work and sheet metal work;
 - (d) of thermal insulation, sound insulation, fire proofing or water proofing;
 - (e) of lift and escalator, travelators or fire escape staircases; or
 - (f) requiring such other similar services;”;

- (h) for clause (39A), the following shall be substituted, namely:-

“(39A) “exchange” means stock exchange, securities exchange, futures exchange or commodity exchange;”;

THE SINDH FINANCE ACT, 2015

- (i) in clause (42A), after the word “ancillary”, the brackets, words and commas “(like marketing, packing, delivery, display and other similar services)” shall be inserted;

- (j) after clause (47B), the following new clause shall be inserted, namely:-

“(47C) “futures broker” means a person as defined in clause (xxiv) of section 2 of the Securities Act, 2015 (Act No. III of 2015);

- (k) after clause (51), the following new clause shall be inserted, namely:-

“(51A) “indenter” means a person who is a representative for a non-resident person or a non-resident company or a foreign product or service and who gets a consideration in the shape of commission, fee, remuneration or royalty on a transaction, irrespective of whether the transaction has taken place out of his effort, consent or otherwise;”;

- (l) for clause (54A), the following shall be substituted, namely:-

“(54A) “intellectual property right” means and includes any right of intangible property, anything produced by the mind, trade mark, patent, design including industrial design, layout design (topographies) of integrated circuits, copyright or any other similar intangible property as defined in clause (g) of section 2 of the Intellectual Property Organization of Pakistan Act, 2012 (Act No. XXII of 2012) and covered by the Intellectual Property Laws specified in clause (h) of section 2 thereof or under any other law for the time being in force;

(54B) “intellectual property service” means any service provided or rendered to a person by any person by transferring temporarily or permitting the use or enjoyment of an intellectual property right;

(54C) “interior decorator” means a person providing or rendering, directly or indirectly, any advice, consultancy, technical assistance or, in any other manner, the services related to

THE SINDH FINANCE ACT, 2015

planning, design or beautification, embellishment, ornation, decoration or furnishing any interior or exterior space, whether man-made or otherwise, and includes a landscape designer;”;

(m) for clause (69A), the following new clauses shall be inserted, namely:-

“(69A) “ready mix concrete” means a concrete mixture containing cement, water and aggregates comprising sand, gravel or crushed stones, etc., mixed, according to a set recipe, in a batching plant or in a transit mixer or both, for delivery, in a ready to use condition, to a work site by means of truck mounted in-transit mixers;

(69B) “ready mix concrete service” means the services provided or rendered in relation to preparation, batching, mixing, transportation or delivery of ready mix concrete;

(69C) “real estate” means the land and includes –

- (i) all attachments above and below the land;
- (ii) all things that form a natural part of the land;
- (iii) all things that are developed and installed, including buildings and site improvements; and
- (iv) all permanent building attachments such as plumbing, heating and cooling systems, electrical wiring and built-in items such as elevators and allied equipment, and all rights and interest therein, whether the interest is freehold or leasehold, and whether the purpose or use thereof is residential, commercial or industrial;”;

(n) after clause (72A), the following new clauses shall be inserted, namely:-

“(72B)“renting of immovable property” includes renting, letting, sub-letting, leasing, sub-leasing, licensing or similar other arrangements of immovable property for use in the course or furtherance of business or commerce, but does not include –

- (i) renting of immovable property by a religious

THE SINDH FINANCE ACT, 2015

body to another religious body;

- (ii) renting of vacant land or premises solely used for agriculture, aquaculture, farming, forestry, animal husbandry or mining purposes;
- (iii) renting of land or premises solely used for outdoor games and sports;
- (iv) renting of buildings solely used for residential purposes or solely used as hostels and boarding homes of a recognized educational institution; and
- (v) renting of immovable property by hotels, motels, guest houses, clubs and marriage halls and lawns which are otherwise liable to tax under tariff heading 98.01 and the sub-headings thereof.

Explanation-I. Where renting of immovable property is effected under a single composite contract or agreement involving part of property for use in commerce or business and part of it for residential accommodation purpose, the entire property under the contract or agreement shall be treated, for the purpose of levy of tax under this Act, as property for use in commerce or business and, accordingly, the total value of the contract or agreement shall be treated as taxable value.

Explanation II. For the purpose of this clause -

- (a) the term "*for uses in the course or furtherance of business or commerce*" includes the use of immovable property as factories, offices including government offices or public offices, warehouses, laboratories, educational institutions, shops, showrooms, retail outlets, multiple-use buildings, etc.;
- (b) the term "*renting of immovable property*" includes allowing or permitting the use of land or space in an immovable property, irrespective of the transfer of possession or control of the said property;

THE SINDH FINANCE ACT, 2015

- (c) the term "*immovable property*" includes -
- (i) building and part of a building and the land or space appurtenant thereto;
 - (ii) land or space incidental to the use of such building or part of a building;
 - (iii) common or shared areas and facilities relating to the property rented;
 - (iv) vacant land or space given on lease or license for construction or temporary structure to be used at a later stage for furtherance of business or commerce; and
 - (v) plant, machinery, equipment, furniture, fixture or fitting installed in or provided in or attached to the immovable property; and
- (d) the term "*rent*" means any payment or consideration, by whatever name called, received or receivable under any lease, sub-lease, tenancy or any other contract or agreement or arrangement for use, occupation or right to use or occupy any immovable property, and includes any forfeited deposit paid under such lease, sub-lease, tenancy or other contract or agreement or arrangement;

(72C) "renting of immoveable property services" means any service provided or rendered to any person, by another person, in relation to renting of immoveable property or any other service in relation to such renting for use in the course or furtherance of business and commerce;;

- (o) for clause (77A), the following shall be substituted, namely:-

"(77A) "securities" include -

- (a) shares and stock of a company (shares);

THE SINDH FINANCE ACT, 2015

- (b) any instrument creating or acknowledging indebtedness which is issued or proposed to be issued by a company including, in particular, debentures, stock, loan stock, bonds, notes, commercial paper, *sukuk* or any other debt securities of a company, whether constituting a charge on the assets of the company or not (debt securities);
- (c) loan stock, bonds, *sukuk* and other instruments creating or acknowledging indebtedness by or on behalf of the federal or provincial governments, central bank or public authority (government and public debt securities);
- (d) modaraba certificates, participation term certificates and term finance certificates;
- (e) any right (whether conferred by warrant or otherwise) to subscribe for shares or debt securities (warrants);
- (f) any option to acquire or dispose of any other security (options);
- (g) units in a collective investment scheme, including units in or securities of a trust fund (whether open-ended or closed end);
- (h) the rights under any depository receipt in respect of shares, debt securities and warrants (custodian receipts);
- (i) futures or forward contracts;
- (j) certificates of deposit; or
- (k) any other instrument notified by the Securities and Exchange Commission of Pakistan to be securities for the purposes of the Securities Act, 2015 (Act No. III of 2015);”;

(p) in clause (79) -

- (i) the word “or providing of which is not a supply of goods” shall be omitted;

THE SINDH FINANCE ACT, 2015

- (ii) for the word "**Explanation**", the word "**Explanation-I**" shall be substituted and after the word "supply", a comma and the word "disposition" shall be added and at the end, the following shall be added, namely:-

"Explanation-II: Unless otherwise specified by the Board, the service or services involved in the supply of goods shall remain and continue to be treated as service or services;"

- (q) in clause (79A) -

- (i) for the word "means", the words "includes a person known as share depository agent and also includes" shall be substituted; and
- (ii) for the words "securities or", the words "securities and derivatives or" shall be substituted;

- (r) for clause (90), the following shall be substituted, namely:-

"(90) "stockbroker", by whatever name called, means any person engaged in the business of effecting transactions in securities for the account of others, and includes a person carrying on any of the activities of securities broker, securities advisor and securities manager as defined in section 2 of the Securities Act, 2015 (Act No. III of 2015);";

- (s) after clause (93), the following new clause shall be inserted, namely:-

"(93A)"tax fraction" means the amount worked out in accordance with the following formula:-

$$\frac{a}{100 + a}$$

('a' is the rate of tax applicable to the services in terms of section 8);";

- (t) in clause (94) -

- (i) in sub-clause (a), after the words "do any act", the words "in contravention of the duties and obligations under this Act or the rules or

THE SINDH FINANCE ACT, 2015

notifications issued thereunder" shall be added; and

(ii) in sub-clause (d), for the words "issuance of", the word "issuing" shall be substituted;

(u) after clause (96A), the following new clause shall be inserted, namely:-

"(96AA) "Technical inspection and certification services, including quality control certification services and ISO certifications" means examination or inspection, including pre-shipment inspection, of goods or services or processes or materials or information technology software or any immovable property to certify that such goods or services or processes or materials or immovable property qualifies or maintains the specified standard, including functionality or utility or quality or safety or any other characteristic or parameter, and also includes the services provided or rendered for the purposes of the quality control evaluation or certification and further includes the process and assistance in ISO certifications and such other certifications;";

(v) after clause (98B), the following new clauses shall be inserted, namely:-

"(98C) "travel agent" means a person engaged in providing or rendering any service connected with booking of passage for travel;

(98D) "underwriter" means a person as defined in clause (lxvi) of section 2 of the Securities Act, 2015 (Act No. III of 2015), and includes a sub-underwriter;";

(ii) in section 3, in sub-section (2) -

(a) after the words "Act and", the words "is provided to a resident person by a non-resident person in the course of an economic activity" shall be inserted; and

(b) clauses (a) and (b) shall be omitted;

THE SINDH FINANCE ACT, 2015

- (iii) in section 5, in sub-section (1), in clause (a), in the proviso –
 - (a) in sub-clause (i), the word “and” at the end shall be omitted; and
 - (b) in sub-clause (ii), after the semi-colon at the end, the word “and” shall be added;
- (iv) in section 17, in sub-section (3), for the semi-colon, a comma shall be substituted;
- (v) in section 23 –
 - (a) after sub-section (1), the following new sub-section shall be inserted, namely:-

“(1A) Notwithstanding anything contained in this Act and subject to such conditions and guidelines as may be prescribed by the Board in this regard, where a person fails to file the return for a tax period by the due date or where the registered person fails to furnish any information, explanation, documents, record or any other details as may be required in a notice issued under sections 23, 28, 29 or 52, an officer of the SRB, not below the rank of an Assistant Commissioner, shall, based on any available information or material, make an assessment order, to the best of his judgment, determining the minimum tax liability of such registered person for the tax period specified in the notice. The minimum tax liability shall be in addition to the penalty and default surcharge prescribed in sections 43 and 44.

Explanation: Determination of minimum tax liability for a tax period shall not be the final tax liability and the registered person shall be liable to discharge his actual liability, as it may accrue or may be determined as a result of audit or special audit or forensic audit under this Act.”;
 - (b) in sub-section (2), for the words, brackets and figures, “sub-section (1)”, the words, brackets and figures “sub-sections (1) or (1A)” shall be substituted;
 - (c) in sub-section (3), for the words, brackets and figures, “sub-section (1)”, the words, brackets and figures “sub-sections (1) or (1A)” shall be substituted;

THE SINDH FINANCE ACT, 2015

- (d) in sub-section (5), for the words, brackets and figures, "sub-section (1)", the words, brackets and figures "sub-sections (1) or (1A)" shall be substituted;
- (e) sub-section (6) shall be omitted; and
- (f) in sub-section (7) for the words, brackets and figures "sub-sections (5) or (6)", the words, brackets and figure "sub-section (5)" shall be substituted;
- (vi) in section 25, in sub-sections (1), (2), (3), (4) and (5), for the word "Board", wherever occurring, the words and commas "Board or any officer of the SRB, authorized by the Board in this behalf," shall be substituted;
- (vii) in section 28, in sub-section (5), for the words "imposing the correct", the words "assessing or determining the" shall be substituted;
- (viii) in section 29 -
 - (a) in the heading, for the words "**Special Audit by Chartered Accountants or Cost Accountants**", the words "**Audit by Special Audit Panels**" shall be substituted;
 - (b) for sub-section (1), the following shall be substituted, namely:-

"(1) The Board may appoint as many special audit panels as may be necessary, comprising of two or more members from the following:-

 - (a) an officer of the SRB;
 - (b) a chartered accountant or a firm of chartered accountants as defined under the Chartered Accountants Ordinance, 1961 (Ordinance No. X of 1961);
 - (c) a cost and management accountant or a firm of cost and management accountants as defined under the Cost and Management Accountants Act, 1966 (Act No. XIV of 1966); or
 - (d) any other person as may be appointed by the Board for the purpose of this section, to conduct audit or special audit or forensic audit of registered person or persons, including audit of refund claims or input tax credit claims

THE SINDH FINANCE ACT, 2015

and the scope of such audit shall be determined by the Board or the Commissioner on to case to case basis. In addition, the Board may, where it considers appropriate, also get such audit or special audit or forensic audit conducted jointly with similar audits being conducted by FBR or other provincial administrations of sales tax on services.”;

- (c) in sub-section (2), for the words “an auditor”, the words “a special audit panel” shall be substituted;
- (d) in sub-section (3), for the words “An auditor”, the words and comma “Every member of the special audit panel” shall be substituted; and
- (e) after sub-section (3), the following new sub-sections shall be added, namely:-

“(4) Each special audit panel shall be headed by a Chairman who shall be an officer of the SRB.

(5) If a member of the special audit panel, other than the Chairman, is absent from conducting an audit, special audit or forensic audit, the proceedings of such audit under this section shall continue and audit conducted by the special audit panel shall neither be invalid nor shall be called in question merely on the ground of such absence.

(6) The Board may prescribe rules in respect of the constitution, procedure and working of the special audit panel.”;

- (ix) in section 37, sub-section (2) shall be omitted;
- (x) in section 38, in sub-section (1), in clause (a), for the word “Deputy”, the word “Assistant” shall be substituted;
- (xi) in section 43 in the Table –
 - (a) against Serial No.1 in column (1) -
 - (i) in column (2), after the word “non-compliance”, the words “of a notice or an order” shall be inserted;
 - (ii) in column (3), after the figures “24”, the word

SINDH ACT NO. XXXVI OF 2015.

THE SINDH FINANCE ACT, 2015

and figures "and 24B" shall be added; and

- (iii) after entry in Serial No. 1 in column (1) and the entries relating thereto in columns (2) and (3), the following shall be added, namely:-

" 1A. Where any person fails to intimate any change in particulars of registration, including the particulars relating to business address, business bank accounts, economic activity, etc., in accordance with the requirements, prescribed under the rules, within a period of fifteen days from the date of such change.	Such person shall be liable to a penalty which may extend to 100,000 rupees subject to a minimum penalty of 10,000 rupees.	24 ;";
---	--	--------

- (b) against serial No. 2 in column (1), in column (2), for the word "fifteen", the word "ten" shall be substituted;

- (c) in serial No.3 in column (1), in column (2) -

- (i) in clause (a), a comma shall be omitted and put after the brackets; and
- (ii) for brackets and figure "(4)", the brackets and alphabet "(b)" shall be substituted;

- (d) against serial No.4 in column (1), in column (2) -

- (i) for the words "shall pay a", the words "shall be liable to a penalty which may extend to 100,000 rupees, subject to a minimum" shall be substituted; and
- (ii) after the full stop at the end, the following new paragraph shall be added, namely:-

"Such person shall further be liable, upon

THE SINDH FINANCE ACT, 2015

conviction by a Special Judge, to imprisonment which may extend to one year or with fine which may extend to 100,000 rupees or with both.”;

- (e) against serial No.5 in column (1), for the entries in column (2), the following shall be substituted, namely:-

“Such person shall be liable to pay a penalty which may extend to 100,000 rupees, subject to a minimum penalty of 10,000 rupees for each instance of non-compliance;”

- (f) against serial No.6 in column (1), in column (2), for the figures “25,000” the figures “50,000” shall be substituted;

- (g) against serial No.7 in column (1), in column (2), for the figures “25,000”, the figures “50,000” shall be substituted;

- (h) after the entry in serial No.7 in column (1) and the entries relating thereto in columns (2) and (3), the following shall be added, namely:-

“ 7A. Where a person denies or obstructs the entry or access of the officer of the SRB posted to his business premises or fails to facilitate the officer of the SRB in the discharge of his duty to monitor the provision of services by such person.	Such person shall be liable to a penalty of 100,000 rupees or twice the amount of the minimum tax, as may be assessed or determined under section 23, whichever is higher. Such person shall further be liable, upon conviction by a Special Judge, to imprisonment which may extend to one year or with fine which may extend to 100,000 rupees or with both.	54
--	---	----

SINDH ACT NO. XXXVI OF 2015.
THE SINDH FINANCE ACT, 2015

			”; ;
--	--	--	---------

- (i) for serial No.9 and the entries relating thereto in columns (1), (2) and (3), the following shall be substituted:-

“9.(a) Where a person violates any embargo placed on the economic activity of that person or tampers with the seal placed on the business premises in connection with the recovery of tax	(a) Such person shall be liable to a penalty of 100,000 rupees or an amount equal to the amount of the tax sought to be recovered, whichever is higher. Such person shall further be liable, upon conviction by a Special Judge, to imprisonment which may extend to one year or with fine which may extend to an amount equal to	66
--	--	----

SINDH ACT NO. XXXVI OF 2015.

THE SINDH FINANCE ACT, 2015

(b) Where a bank fails to attach or delays in attaching the bank account of the person from whom tax is sought to be recovered or fails or delays in payment of the amount, specified in the notice issued by the officer of the SRB	the amount of tax sought to be recovered, or with both; (b) Such bank shall be liable to penalty of 100,000 rupees or an amount double of the amount of tax sought to be recovered, whichever is higher. The manager or the officer incharge of such bank shall further be liable, upon conviction by a Special Judge, to imprisonment which may extend to one year or with fine which may extend to an amount equal to the amount of tax sought to be recovered, or with both.
--	---

;

(j) against serial No.10 -

(i) in column (1), for the words "person who", the words "person refuses to receive any notice or order issued by an officer of the SRB or" shall be substituted;

(ii) in column (2), for the figures "25,000", the figures "50,000" shall be substituted; and

(iii) in column (3), after the figures "35", the words "and General" shall be added;

(k) after serial No.11 in column (1) and entries relating thereto in columns (2) and (3), the following shall

THE SINDH FINANCE ACT, 2015

be added, namely:-

"	11A. Where any person contravenes any of the provisions of the rules or notifications issued in relation to withholding or deduction of tax or payment of the tax so withheld or deducted	Such person shall be liable to a penalty of 50,000 rupees or an amount equal to the amount of tax involved, whichever is higher. Such person shall further be liable, upon conviction by a Special Judge, to imprisonment which may extend to one year or with a fine equal to the amount of tax involved, or with both.	13(2)	";
---	--	---	--------------	----

(xii) in section 44, in sub-section (2), for the words and brackets "sixteenth day of a month (following the due date of the tax period to which the default relates)", the words "day following the due date prescribed for the tax period to which the default relates" shall be substituted;

(xiii) in section 45, the words and commas "or, as the case may be, special order" shall be omitted;

(xiv) in section 46, for the word "Government", the word "Board" shall be substituted;

(xv) in section 49, in sub-section (1) -

(a) for the word "a Commissioner", the words "an Assistant Commissioner" shall be substituted; and

(b) for the words, "equal rank", the words "the SRB" shall be substituted;

(xvi) in section 51, in sub-section (1), for the words "Any

THE SINDH FINANCE ACT, 2015

officer", the words "An officer of the SRB not below the rank of an Assistant Commissioner or any other officer of the SRB" shall be added;

(xvii) in section 52 –

(a) in sub-section (1) -

(i) for the words "record under the Act", the words "record under the Act or any other law for the time being in force" shall be substituted; and

(ii) in clause (a), after the word "necessary", the words "in relation to any matter under the Act" shall be added; and

(b) in sub-section (3), the words "formulation of policy or administering or implementing" shall be omitted;

(xviii) in section 54, after sub-section (2), the following shall be added, namely:-

"(3) The person, to whose premises an officer of the SRB is posted under this section, shall provide, on his own cost, all facilities to meet the departmental requirements of such posting as may be determined by the Board or the Commissioner SRB.

Explanation: The powers of the Board or the Commissioner SRB, under this section, are independent of the provisions of section 53.";

(xix) in section 55, in sub-section (1), after the words "this Act" the words "or the rules made thereunder" shall be inserted;

(xx) in section 57, in sub-section (1), for the figures "24B", the words and figures "or 24B or under sub-section (5) of section 25 or under sections" shall be inserted;

(xxi) in section 60 -

(a) in sub-section (2), for the word "accountant", the word "technical" shall be substituted;

(b) in sub-section (3) -

THE SINDH FINANCE ACT, 2015

- (i) in clause (a), the word "who" shall be omitted; and
 - (ii) in clause (b), for the word "sixty-five", the word "seventy" shall be substituted;
 - (c) in sub-section (4), in clause (c), for the word "sixty-five", the word "seventy" shall be substituted;
 - (d) sub-section (6A) shall be omitted; and
 - (e) in sub-section (8), for the word "accountant", the word "technical" shall be substituted;
- (xxii) in section 61 -
- (i) in sub-section (1), for the words "or officer may", the words "or the officer may" shall be substituted; and
 - (ii) for clause (bb), the following shall be substituted, namely:-
 - "(bb) accompanied by a Letter of Authorization, as prescribed, in case the appellant desires to be heard through an agent or authorized representative in terms of section 67 or section 70;"
- (xxii) in section 62, in sub-section (4), for the words "Appellate shall", the words "Appellate Tribunal shall" shall be substituted;
- (xxiii) in section 63 -
- (a) in sub-section (1), for the words "a Deputy", the words "an Assistant" shall be substituted;
 - (b) in sub-section (7), in the proviso, for the words "a Deputy", the words "an Assistant" shall be substituted; and
 - (c) in sub-section (10), for the word "Deputy", the word "Assistant" shall be substituted;
- (xxiv) in section 64 -
- (a) for the word "Where", the words "Subject to the provisions of sub-section (4) of section 58 and

THE SINDH FINANCE ACT, 2015

sub-section (4) of section 62, where"; and

- (b) for the commas and words "pending the appeal, deposit the admitted amount of sales tax based on the return filed under section 30 or as may be determined by the Commissioner (Appeals) SRB or the Appellate Tribunal where such return has not been filed", the words "deposit the amount of tax, as assessed, determined, adjudged or imposed in the decision or the order appealed against." shall be substituted;

(xxv) in section 65A -

- (a) for the word "Ombudsmen", the word "an Ombudsman" shall be substituted;
- (b) for the word "ombudsmen", occurring twice, the word "Ombudsman" shall be substituted;
- (c) for the words and commas "delays, maladministration within the field offices of Sindh Revenue Board for delays, ineptitude or for misconduct", the words "for maladministration involving inattention, neglect, inordinate delays and ineptitude on the part of an officer of the SRB in the discharge of his function and duties" shall be substituted; and
- (d) after the word "provisions", the words "of this section" shall be added;

(xxvi) in section 66 -

- (i) in sub-section (1), for clauses (c) and (d), the following shall be substituted, namely: -
 - "(c) require, by notice in writing, any bank to attach the person's bank accounts and to remit the amount, sought to be recovered, to the Board;
 - (d) place embargo on economic activity of the person or seal the business premises of the person till such time as the amount of tax is paid or recovered in full;"
- (ii) in sub-section (4), for the word "Provision", the word "Provisions" shall be substituted;

THE SINDH FINANCE ACT, 2015

- (xxvii) in section 77, for the words, figures and comma "on payment of 500 rupees, issue an attested duplicate of any document filed by a registered person with the department", the words commas and figures "on written request of a registered person, issue an attested duplicate of any document filed by that person with the officer of the SRB, on payment of 500 rupees per document or 200 rupees per page of such document, whichever is higher," shall be substituted;
- (xxvii) in section 82 -
- (a) in sub-section (1) -
- (i) after the word "suit", the words "or other legal proceedings" shall be added;
- (ii) after the word "modify", the words and comma "any notice issued," shall be added; and
- (iii) for the words "or collection of any tax made", a comma and words "any collection of tax made or any action taken for collection or recovery of any tax or arrears of tax" shall be substituted; and
- (b) in sub-section (2), for the word "order", the words "action taken or any notice issued or any decision made or any order" shall be substituted;
- (xxviii) in the First Schedule, in the Table -
- (a) against tariff heading "**98.01**" in column (1), after the word "**hotels**" in column (2), the commas and words "**motels, guest houses, farmhouses**" shall be added;
- (b) against tariff heading "9801.1000" in column (1), after the word "hotels" in column (2), a comma and words "motels, guest houses and farmhouses" shall be added;
- (c) against tariff heading "9801.6000" in column (1), after the word "hotels" in column (2), the commas and words ", motels, guest houses, farmhouses" shall be added;
- (d) against tariff heading "**98.06**" in column (1), after the words "**matters of**" in column (2), the words

THE SINDH FINANCE ACT, 2015

"sale, purchase or" shall be added;

- (e) for tariff headings "9806.3000" and "9806.9000" in column (1) and the entries relating thereto in column (2), the following shall be substituted, namely:-

"	9806.3000	Renting of immovable property services	
	9806.4000	Car or automobile dealers	
	9806.5000	Dealers of second hand goods other than cars or automobiles	
	9806.9000	Other	";

- (f) against tariff heading "9812.9490" in column (1), after the word "Vehicle" in column (2), the words "and other" shall be added;
- (g) against tariff heading "9812.9500" in column (1), after the word "Burglar" in column (2), the words "and security" shall be added;
- (h) against tariff heading "9819.1000" in column (1), after the word "Stockbrokers" in column (2), a comma and words "futures brokers" shall be added;
- (i) against tariff heading "9819.1400" in column (1), after the word "Packers" in column (2), the words "and movers" shall be added;
- (j) against tariff heading "9819.3000" in column (1), after the word "car" in column (2), the words "and automobile rental service" shall be added;
- (k) after tariff heading "9824.0000" in column (1), and the entries relating thereto in column (2),----
- (i) the following descriptions in the column (2) thereunder shall be omitted, namely:-

"	Market Research agencies
	Cable Operators
	Forward Contract services
	Services provided or rendered in

SINDH ACT NO. XXXVI OF 2015.

THE SINDH FINANCE ACT, 2015

	the matters of hire
	Purchase and sale of movable or immovable goods or property
	Property dealers
	Car/automobile dealers
	Dealers of second hand goods other than automobiles
	Beauty Parlors/Beauty Clinics
	Tracking Services
	Security Alarm Services
	Building Maintenance & Service Provider
	Services provided by Motels, guest houses & Farm houses

”;

- (ii) after the description “Programme producers” in column (2) thereunder, the words “and production houses” shall be added; and
- (iii) after the description “Labour and manpower supply services”, the following shall be added, namely:-

“

	Services provided or rendered by persons engaged in intercity transportation or carriage of goods by road or through pipeline or conduit
	Ready mix concrete service
	Erection, commissioning and installation services
	Technical inspection and certification services, including quality control certification services and ISO certifications
	Valuation services, including competency and eligibility testing services

”;

(xxix) in the Second Schedule, in the Table -

(a) in Part A -

- (i) against tariff heading “9812.9490” in column (1), after the word “Vehicle” in column (2), the words “and other” shall be added; and

SINDH ACT NO. XXXVI OF 2015.

THE SINDH FINANCE ACT, 2015

- (ii) against tariff heading "9812.9500" in column (1), after the word "Burglar" in column (2), the words "and security" shall be added;

(b) in Part B -

- (i) in column (3), for the figure "15%", wherever occurring, the figure "14%" shall be substituted;
- (ii) against tariff heading "**98.01**" in column (1), after the word "**hotels**" in column (2), a comma and words "**motels, guest houses**" shall be added;
- (iii) against tariff heading "9801.1000" in column (1), after the word "hotels" in column (2), a comma and words "motels and guest houses" shall be added;
- (iv) against tariff heading "9801.6000" in column (1), after the word "hotels" in column (2), a comma and words "motels, guest houses" shall be added;
- (v) after tariff heading "9805.4000" in column (1), and the entries relating thereto in columns (2) and (3), the following shall be added, namely:-

"

9805.5000	Travel agents	14%
-----------	---------------	-----

 ";

- (vi) after tariff heading "9805.9200" and entries relating thereto in columns (2) and (3), against the description "**Services provided or rendered in the matter of sale, purchase or hire**" in column (2), the tariff heading "**98.06**" shall be inserted in columns (1);

- (vii) for tariff heading "9806.3000" in column (1) and the entries relating thereto in columns (2) and (3), the following shall be substituted, namely:-

"

9806.3000	Renting of immovable property services	14%
9806.4000	Car or automobile dealers	14%

 ";

SINDH ACT NO. XXXVI OF 2015.

THE SINDH FINANCE ACT, 2015

- (viii) after tariff heading "9815.9000" in column (1) and the entries relating thereto in columns (2) and (3), the following shall be added, namely:-

"	9817.9000	Services provided or rendered by laboratories other than the services relating to pathological, radiological or diagnostic tests of patients.	14%	";
---	-----------	---	-----	----

- (ix) after tariff heading "9818.1000" in column (1) and entries relating thereto in columns (2) and (3), the following shall be added, namely:-

"	9818.2000	Credit rating agency	14%	";
---	-----------	----------------------	-----	----

- (x) for tariff heading "9819.1000" in column (1) and the entries relating thereto in columns (2) and (3), the following shall be substituted, namely:-

"	9819.1000	Stockbrokers, futures brokers and commodity brokers	14%	";
	9819.1100	Underwriter	14%	
	9819.1200	Indenters	14%	
	9819.1300	Commission agents	14%	
	9819.1400	Packers and movers	14%	

- (xi) after tariff heading "9819.9000" in column (1) and entries relating thereto in columns (2) and (3), the following shall be added, namely:-

"	9819.9100	Auctioneers	14%	";
---	-----------	-------------	-----	----

- (xii) after tariff heading "9822.3000" in column (1)

SINDH ACT NO. XXXVI OF 2015.

THE SINDH FINANCE ACT, 2015

and the entries relating thereto in columns (2) and (3), the following shall be added, namely:-

“

9822.4000	Dredging or desilting services	14%
-----------	-----------------------------------	-----

”;

- (xiii) for tariff heading “9824.0000” in column (1) and the entries relating thereto in columns (2) and (3), the following shall be substituted, namely:-

“

9824.0000	Construction services	14%
9825.0000	Management services including fund and assets management services	14%
9826.0000	Airport services	14%
9827.1000	Event management services including the services by event photographers, event videographer and persons providing services related to such event management	14%
9827.2000	Exhibition services	14%

”;

and

- (xiv) in column (1), after the tariff heading “9836.0000” and the entries there-against in columns (2) and (3), the following shall be inserted, namely:-

“

9837.0000	Ready mix concrete services	14%
9838.0000	Intellectual property services	14%
9839.0000	Erection, commissioning and installation services	14%
9840.0000	Technical inspection and certification services, including quality control certification services	14%

SINDH ACT NO. XXXVI OF 2015.

THE SINDH FINANCE ACT, 2015

	and ISO certifications	
9841.0000	Valuation services, including competency and eligibility testing services	14%

.”.