



**GOVERNMENT OF SINDH  
SINDH REVENUE BOARD**

Karachi, the 26<sup>th</sup> August, 2021

**NOTIFICATION**  
**(Sindh Sales Tax on Services)**

No. SRB-3-4/29/2021.----- In exercise of the powers conferred by section 72 of the Sindh Sales Tax on Services Act, 2011 (Sindh Act No. XII of 2011), read with sections 5, 6, 9, 13, 26, 54A and 75 thereof, the Sindh Revenue Board is pleased to direct that the following further amendments shall be made in the Sindh Sales Tax on Services Rules, 2011, namely:-

In the said Rules, in rule 42, in sub-rule (4), for the full stop at the end, a colon shall be substituted, and thereafter, the following proviso shall be added:-

“Provided that in case of the persons, providing or rendering the services of a restaurant, whose Point of Sale (POS) system for invoicing is linked or is required to be linked with the system of the Board, the provisions of aforesaid sub-rule (4) shall not apply.”

2. This notification shall take effect on and from the first day of October, 2021.

  
(Mona Mehfooz)  
Secretary

[File No. SRB/TP/29/2021]