



GOVERNMENT OF SINDH
SINDH REVENUE BOARD

Karachi, the 1st July, 2015.

NOTIFICATION
(Sindh Sales Tax on Services)

SRB-3-4/4/2015.----- In exercise of the powers conferred by section 13 of the Sindh Sales Tax on Services Act, 2011 (Sindh Act No. XII of 2011), read with sub-section (4) of section 3, sub-section (3) of section 9, and section 72 thereof, the Sindh Revenue Board is pleased to direct that the following further amendments shall be made in the Sindh Sales Tax Special Procedure (Withholding) Rules, 2014, namely:-

In the said Rules,

- (i) in rule 1, in sub-rule (2), for clause (f), the following shall be substituted, namely:-

“(f) FBR-registered or SRB-registered persons or the persons specified in clauses (a), (b), (c), (d) and (e) of sub-rule (2) of rule 1 of these Rules who receive or procure advertisement services (tariff heading 98.02 and the sub-headings thereof, other than those of sub-heading 9802.4000) or renting of immovable property services (tariff heading 9806.3000) or services of auctioneers (tariff heading 9819.9100) or services of inter-city transportation or carriage of goods by road (tariff heading 9836.0000, other than those through pipeline or conduit), and also the persons providing or rendering the services of advertising agents (tariff heading 9805.7000) who issue release orders or book advertisement space in relation to advertisement services (tariff heading 98.02 and the sub-headings thereof); and”;

- (ii) in rule 3, ----

- (a) in sub-rule (3),-----

- (i) for the word “advertisement”, the word “the taxable” shall be substituted; and
(ii) in the illustration as given in the Table therein, ---

- (1) for the figures "15%", the figures "14%" shall substituted;
 - (2) for the figures "150", occurring thrice, the figures "140" shall be substituted;
 - (3) for the figures "30", occurring twice, the figures "28", shall be substituted;
 - (4) for the figures "120", occurring twice, the figures "112" shall be substituted; and
 - (5) for the figures "1120", the figures "1112" shall be substituted;
- (b) in sub-rule (4), after the word "gross value of taxable services", the words "under the tax fraction formula" shall be inserted;
- (c) in sub-rule (5), ----
- (1) after the word "advertisement", the comma and words " , auctioneers, renting of immovable property and inter-city transportation or carriage of goods by road as are" shall be inserted;
 - (2) for the word "based outside", the words "by a non-resident person based in a country other than" shall be substituted; and
 - (3) after the words "rate of tax", the commas and words " , under the tax fraction formula," shall be inserted; and
- (d) in sub-rule (6), in clause (b), for the words "send the same to the Member (Taxation), SRB, Karachi, by the 18th day of the following month", the words "file the same electronically on e.srb.gos.pk by the 18th day of the month following the tax period to which it relates" shall be substituted.

2. This notification shall take effect on the 1st day of July, 2015.


(Tashfeen K. Niaz),
Chairman

[File No.SRB.3-4/TP/01/2015]