



GOVERNMENT OF SINDH
SINDH REVENUE BOARD
Karachi, the 1st July, 2019

NOTIFICATION
(Sindh Sales Tax on Services)

SRB-3-4/24/2019.----- 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 Sindh Sales Tax Special Procedure (Withholding) Rules, 2014, namely:-

In the aforesaid Rules,-----

(a) in rule 1, in sub-rule (2),-----

(i) in clause (f), the word “and” at the end shall be omitted;

(ii) for clause (g), the following shall be substituted, namely:-

“(g) SRB-registered persons receiving or procuring taxable service from un-registered persons;

(h) SRB-registered persons or insurers (tariff heading 9813.1000 and the sub-heads thereof) receiving or procuring the services provided or rendered by insurance agents or insurance brokers (tariff heading 9855.0000);

(i) persons or passengers using the services of a cab aggregator (tariff heading 9846.0000) required to deduct or withhold the tax in relation to the services provided or rendered by the owners or drivers of the motor vehicles using the services of the cab aggregators (tariff heading 9846.0000); and

(j) persons receiving or procuring such of the services of contractors (tariff heading 9814.2000) and construction (tariff heading 9824.0000) as are liable to reduced rate of

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tax at 2% or 5% under notification No. SRB-3-4/9/2017 dated 2nd June, 2017 or are liable to reduced rate of tax at 5% under notification SRB-3-4/3/2018 dated 6th February, 2018 and No. SRB-3-4/8/2013 dated 1st July, 2013.”;

- (b) in rule 2, in sub-rule (1), in clause (11), for the full-stop at the end a semi-colon shall be substituted and thereafter the following Proviso shall be added, namely:-

“Provided that in relation to the provisions of clause (i) of sub-rule (2) of rule 1 of these rules, the cab aggregator resident in Pakistan and the branch office or resident representative (in Pakistan) of the cab aggregator not resident in Pakistan shall be the withholding agent for the purposes of these rules.”; and

- (c) in rule 3, after sub-rule (5), the following new sub-rule shall be added, namely:-

“(5A) The withholding agents mentioned in clause (g) to clause (j) of sub-rule (2) of rule 1 of these rules shall deduct and withhold the whole of the amount of Sindh sales tax on the services mentioned in the said sub-clauses and shall deposit the same in Sindh Government head of account “B-02384” in the prescribed manner.”



(Khair Mohammad Kalwar)
Secretary