



GOVERNMENT OF SINDH  
**SINDH REVENUE BOARD**

Karachi Dated: the 2<sup>nd</sup> August, 2013.

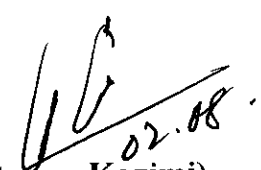
**NOTIFICATION**  
(Sindh Sales Tax on Services)

No. SRB-3-4/14/2013. ----- In exercise of the powers conferred by sub-section (1) of section 10 of the Sindh Sales Tax on Services Act, 2011 (Sindh Act No. XII of 2011), the Sindh Revenue Board, with the approval of the Government, is pleased to direct that following amendment shall be made in its notification No. SRB-3-4/7/2013 dated the 18<sup>th</sup> June, 2013, namely, ----

In the aforesaid notification, in the Table, after tariff heading 9813.1600 in column (1) and the entries relating thereto in column (2), the following shall be inserted, namely:-

9815.6000	Software or IT-based system development consultants' services exported, by registered persons, outside Pakistan subject to the condition that the value of export of the services is received in foreign exchange through banking channels in the business bank accounts of the registered person exporting the services and is also reported to the State Bank of Pakistan in the manner prescribed by the State Bank of Pakistan.
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2. This notification shall take effect from the 1<sup>st</sup> day of July, 2013.

  
(S. Mushtaque Kazimi)  
Member (Tax Policy)