



**GOVERNMENT OF SINDH
SINDH REVENUE BOARD**

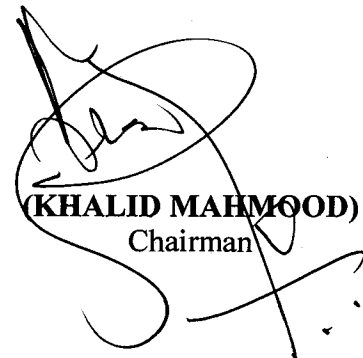
Karachi, the 5th June, 2017

NOTIFICATION
(Sindh Sales Tax on Services)

SRB-3-4/13/2017.----- 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 amendment shall be made in the Sindh Sales Tax Special Procedure (Withholding) Rules, 2014, namely:-

In the aforesaid Rules, in rule 3, in sub-rule (3), after the Table, the following Proviso shall be added, namely:-

“Provided that where the invoice issued by the registered person does not indicate the amount of sales tax, the withholding agent shall deduct and withhold the amount of sales tax, at the rate applicable to the services provided or rendered to him, from the amount invoiced or billed or charged by such registered person and, unless otherwise specified in the contract between the service recipient and the service provider, the amount of sales tax for the purposes of this rule, shall be worked out on the basis of gross value of the taxable services under the tax fraction formula. However, this shall not absolve the registered service provider of his liability to the tax and the penalty and default surcharge thereon, as payable under the Act or the rules made thereunder.”.


(KHALID MAHMOOD)
Chairman

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