



## NOTIFICATION (Sindh Sales Tax on Services)

No. SRB-3-4/5/471/2011- 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 the provisions of sub-section (4) of section 3, sub-section (3) of section 9, and section 13 thereof, the Sindh Revenue Board is pleased and direct that the following amendments shall be made in the Sindh Sales Tax Special Procedures (Withholding) Rules, 2011, issued under its notification No. SRB-3-4/1/2011 dated 24<sup>th</sup> August, 2011, namely:-

1. In rule 1, in sub-rule (2), for the brackets and alphabet “(e)”, occurring last, the brackets and alphabet “(f)” shall be substituted;
2. In rule 3, after sub-rule (4), the following new sub-rule shall be added, namely:

“(4A) Notwithstanding anything contained in sub-rules (3) and (4), a withholding agent falling under clause (e) of sub-rule (2) of rule 1, who receives taxable services from a registered person, other than a registered service provider also registered in the LTU, shall deduct and withhold one percent of value of taxable services received by him as sales tax from the payment due to that registered service provider. This amount shall be deposited by the withholding agent under the Government of Sindh’s head of account “B-02382----- Sindh Sales Tax on Services” by the 15<sup>th</sup> day of every following month. Simultaneously, the withholding agent shall submit the

“Monthly Sales Tax Return for Withholding Agents”, as prescribed in sub-rule (5) of rule 3, by the said prescribed date. However, in case the said withholding agent is also registered with the SRB, he shall deposit the withheld amount of tax on the Form SST-04 and shall submit his tax return on Form SST-03 by the respective prescribed due dates. The remaining amount of fifteen percent or more, as the case may be, of the value of taxable services, shall be paid by the withholding agent to the registered service provider who will account for the said amount in his prescribed tax return in Form SST-03.”.

SIGNED

(MUMTAZ AHMAD)  
Member (Legal & Coord)