



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

SRB-3-4/47/2022.----- In exercise of the powers conferred by section 10 of the Sindh Sales Tax on Services Act, 2011, the Sindh Revenue Board, with the approval of the Government of Sindh, is pleased to exempt for a period of ten (10) years from the Commercial Production Date (as defined in the Income Tax Ordinance, 2001 (XLIX of 2001)) in relation to the Reko Diq Project (as defined in the Income Tax Ordinance, 2001 (XLIX of 2001)), the whole of the tax payable or levied under section 10 on the services procured by, for, or on behalf of, or received by the Reko Diq Project or Reko Diq Mining Company (Private) Limited (formerly Tethyan Copper Company Pakistan (Private) Limited):

Provided that (i) prior to the Commercial Production Date and after the expiry of the noted ten (10) year period, the Reko Diq Mining Company (Private) Limited (formerly Tethyan Copper Company Pakistan (Private) Limited) and the Reko Diq Project shall be exempted from the whole of the tax payable under the said Act for any services provided or received in excess of any amount due at the rate of 15% of the value of a taxable service and (ii) for a period of thirty (30) years from the Mineral Agreement Effective Date (as defined in the Income Tax Ordinance, 2001 (No. XLIX of 2001)) Reko Diq Mining Company (Private) Limited (formerly Tethyan Copper Company Pakistan (Private) Limited) and the Reko Diq Project shall be exempted from the whole of the tax payable under the said Act in respect of any goods or any expenditure capitalized for accounting purposes.

2. Notwithstanding the above exemption, the input tax on the services/goods acquired by the service provider of the Reko Diq Project shall be adjustable and refundable.

(Muhammad Yasir Jan Baloch)  
Member