



GOVERNMENT OF SINDH
Sindh Revenue Board

Karachi, dated November 16, 2012

NOTIFICATION
(Sindh Sales Tax on Services)

No.SRB-3-4/ 16 /2012.----- 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 sections 9, 13 and 75 thereof, the Sindh Revenue Board is pleased to direct that the following further amendments shall be made in the Sindh Sales Tax on Services Rules, 2011, namely:-

In the said Rules, in rule 35, –

- (1) in sub-rule (2), in clause (b), the word “and” at the end shall be omitted and, thereafter, the following new clause shall be inserted, namely:-

“(bb) In case of incoming international calls, sales tax shall be paid by the 21st day of the month following the month in which the incoming international call is terminated; and”;

- (2) in sub-rule (4), in the Form “Monthly Statement for Telecom Services”,--

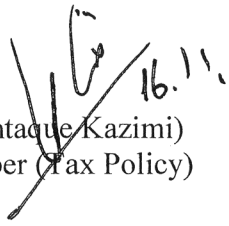
- (i) after serial number 13 in the first column and the entries relating thereto in second column, the following new entry shall be added, namely :-

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13A	Charges received by the Long Distance International calls license holders including Pakistan Telecommunication Company Limited on international incoming calls		
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”;and

- (ii) against Serial No. 16 in the first column, the entry at (d) in second column shall be omitted.


(S. Mushtaque Kazimi)
Member (Tax Policy)