



GOVERNMENT OF SINDH  
SINDH REVENUE BOARD  
Karachi dated the 20<sup>th</sup> March, 2014

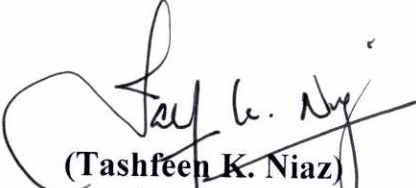
**NOTIFICATION**  
**(Sindh Sales Tax on Services)**

No.SRB-3-4/4/2014----- 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 further amendment shall be made in its notification No. SRB-3-4/7/2013 dated the 18th June, 2013, namely,

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

9815.3000	Accountants and Auditors' services exported, by registered persons, outside Pakistan, to such of the service recipients as are not located and not resident in 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.

  
(Tashfeen K. Niaz)  
Member (Taxation)

[File No. SRB-3-4/MTP/35/2013-Pt]