



**GOVERNMENT OF SINDH  
SINDH REVENUE BOARD**

Karachi, the 26<sup>th</sup> August, 2021

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

No. SRB-3-4/28/2021.----- 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 5, 6, 9, 13, 26, 54A 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 42BBC,-----

- (a) sub-rule (2) shall be omitted; and
- (b) in sub-rule (3), for the words "The liability", the words "The rate of tax shall be 13% and the liability" shall be substituted.

2. This notification shall take effect on and from the 1<sup>st</sup> day of September, 2021.

  
(Mona Mehfooz)  
Secretary