



**GOVERNMENT OF SINDH
SINDH REVENUE BOARD**

Karachi, the 27th June, 2019

NOTIFICATION
(Sindh Sales Tax on Services)

SRB-3-4/12/2019.----- 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 the following further amendments shall be made in its notification No. SRB-3-4/7/2013 dated the 18th June, 2013, namely:-

In the said notification, in the Table, -----

(a) against tariff heading "9802.4000" in column (1), for the entries relating thereto in column(2), the following shall be substituted, namely:-

"Advertisement in newspapers and periodicals, other than the advertisement,-----

- (i) in colour (i.e. other than the advertisement wholly in black & white), irrespective of the size;
- (ii) in colour or black & white occupying one-quarter (or equivalent of one-quarter of a page, generally known as 27 centimeters in height x 4 columns or 15 centimeters in height x 8 columns) or more of a page of a newspaper; and
- (iii) in colour or black & white occupying half a page or more of a page of a periodical.";

(b) against tariff heading "9810.0000" in column (1), in serial No. 2 in column (2),-----

- (i) for the figure and word "4 million", the figures and word "2.5 million" shall be substituted; and
- (ii) in the Proviso, in clause (iv), for the figures "40,000", the figures "25,000" shall be substituted;

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- (c) against tariff heading “9811.0000” in column (1), in the entries relating thereto in column (2),-----
- (i) in clause (d), for the figure and word “4 million”, the figures and word “2.5 million” shall be substituted; and
 - (ii) in clause (e), for the figures “40,000”, the figures “25,000” shall be substituted;
- (d) against the entry “Respective sub-headings of tariff heading 98.12” in column (1), for the entries relating thereto in column (2), the following shall be substituted, namely:-
- “Telecommunication services involving charges payable on the international leased lines or bandwidth services used by software exporting firms registered with the Pakistan Software Export Board.”;
- (e) the entry “Respective sub-headings of tariff heading 98.13” in column (1) and the entries relating thereto in column (2) shall be omitted; and
- (f) against the tariff heading “9824.0000” in column (1), in the entries relating thereto in column (2),-----
- (i) clause (iii) shall be omitted; and
 - (ii) in clause (iv), for the alphabets and comma “SEZ,”, the alphabets and word “SEZ and” shall be substituted.

2. This notification shall take effect on and from the 1st day of July, 2019.


(**Khair Mohammad Kalwar**)
Secretary