



**GOVERNMENT OF SINDH
SINDH REVENUE BOARD**

Karachi, the 27th June, 2019

NOTIFICATION
(Sindh Sales Tax on Services)

SRB-3-4/13/2019.----- In exercise of the powers conferred by 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 amendments shall be made in its notification No. SRB-3-4/9/2017 dated 2nd June, 2017, namely:-

In the aforesaid notification,-----

- (a) in its first paragraph, after the figures “2017-18”, the words and figures “and 2018-19 and are included as “on-going” development schemes and projects in Sindh ADP of 2019-20 or thereafter” shall be inserted;
- (b) in the “CERTIFICATE”,-----
- (i) in its first paragraph, for the figures “2017-18” at the end, the figures and words “201...-... which are still included as an “on-going” scheme or project listed at Gen. Sr. No. of the current Sindh ADP for the Financial year (20...-...)” shall be substituted.; and
- (ii) in its second paragraph, for the figures “2017-18” at the end, the figures “20...-...” shall be substituted.
- (c) after paragraph 2, the following new paragraph shall be inserted, namely:-
- “2A. The tax exemption in excess of 2%, under this notification, shall not be applicable to the “new” development schemes and projects included in the Sindh ADP of 2019-20 or thereafter. The services, specified in the Table of this notification, when provided or rendered in relation to such “new” development schemes and projects of the financial years 2019-20 or thereafter shall be exempt from such amount of Sindh sales tax as are in excess of the tax rate of 5%.

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


(Khair Mohammad Kalwar)
Secretary