



**GOVERNMENT OF SINDH
SINDH REVENUE BOARD**

Karachi, the 28th June, 2016

NOTIFICATION
(Sindh Sales Tax on Services)

SRB-3-4/11/2016.----- In exercise of the powers conferred by section 13 of the Sindh Sales Tax on Services Act, 2011 (Sindh Act No. XII of 2011), read with sub-section (4) of section 3, sub-section (3) of section 9, and section 72 thereof, the Sindh Revenue Board is pleased to direct that the following further amendments shall be made in the Sindh Sales Tax Special Procedure (Withholding) Rules, 2014, namely:-

In the said Rules, -----

- (1) in rule 2, in sub-rule (1), in clause (5), after the word "thereof" at the end, the words "and also means a person holding NTN or taxpayers' registration or FTN under the Income Tax Ordinance, 2001 (Ordinance No. XLIX of 2001) or the rules or procedure made thereunder" shall be added;
- (2) in rule 3, -----
 - (i) in sub-rule (3), in illustration as given in the Table therein, -----
 - (a) for the figures "14%", the figures "13%" shall be substituted;
 - (b) for the figures "140", occurring thrice, the figures "130" shall be substituted;
 - (c) for the figures "28", occurring twice, the figures "26" shall be substituted;
 - (d) for the figures "112", occurring twice, the figures "104" shall be substituted; and

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- (e) for the figures "1112", the figures "1104" shall be substituted;
- (ii) in sub-rule (6), for the brackets and words "(a) sub-rule (2)", the brackets and words "(a) of sub-rule (2) of rule 1" shall be substituted;
- (iii) in sub-rule (7), -----
- (a) in clause (i), in the Proviso, after the semi-colon at the end, the word "and" shall be added;
- (b) clause (ii) shall be omitted; and
- (c) in clause (iii), for the words "clauses (i) and (ii)", the words "clause (i)" shall be substituted; and
- (iv) in sub-rule (8), in the first Proviso, for the words "national tax number", the words "tax registration number or NTN or FTN" shall be substituted.

2. This notification shall take effect on the 1st day of July, 2016.


(Alamuddin Bullo)
Chairman, SRB

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