



**GOVERNMENT OF SINDH
SINDH REVENUE BOARD**

Karachi, the 28th June, 2022

NOTIFICATION
(Sindh Sales Tax on Services)

SRB-3-4/20/2022.----- In exercise of the powers conferred by sub-section (2) of section 8 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-3-4/8/2013 dated the 1st July, 2013, namely:-

In the aforesaid notification, in the Table,-----

- (a) after tariff heading 9815.3000 in column (1), and the entries relating thereto in columns (2), (3) and (4), the following shall be inserted:-

“

9815.6000	Software or IT based system development consultants	3%	1. The registered person electronically submits his election or option in Form “S” by the prescribed due date. 2. Input tax credit/adjustment shall not be admissible.
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- (b) after tariff heading “9819.1200” in column (1), and the entries relating thereto in columns (2), (3) and (4), the following shall be inserted.

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9819.1300	Commission agents	8%	1. The reduced rate specified in column (3) shall apply only in relation to the commission earned by food delivery channels from home chefs for the
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”

			tax periods from July, 2022 to June, 2024.
			2. Input tax credit/adjustment shall not be admissible.

” and

(c) after tariff heading “9834.0000” in column (1), and the entries relating thereto in columns (2), (3) and (4), the following shall be inserted:-

“	9835.0000	Services provided or rendered by Call Centres	3%	1. The registered person electronically submits his election or option in Form “L” by the prescribed due date.
				2. Input tax credit/adjustment shall not be admissible.

”.

2. This notification shall take effect on and from the 1st day of July, 2022.



(Mona Mehfooz)
Secretary