

## GOVERNMENT OF SINDH SINDH REVENUE BOARD

Karachi, Dated 28th December, 2016

## **NOTIFICATION**

(Sindh Sales Tax on Services)

No.SRB-3-4/25/2016.---- In exercise of the powers conferred by sub-section (2) of section 30 of the Sindh Sales Tax on Services Act, 2011(Sindh Act No. XII of 2011), the Sindh Revenue Board is pleased to direct that the following further amendment shall be made in its notification No. SRB-3-4/10/2011 dated 18<sup>th</sup> October, 2011, namely:-

In the aforesaid notification, in the Table, at the end, the following shall be added, namely:-

4. Individuals, covered within the meaning of clause (a) of sub-section (63) of section 2 of the Sindh Sales Tax on Services Act, 2011, as are not engaged in providing or rendering any taxable services other than the renting of immovable property services (tariff heading 9806.3000):

Provided that the amount of tax due is paid by such individual person (service provider) by the 15<sup>th</sup> day of the month following the month to which it relates with reference to the provisions of sub-section (2) of section 17 of the Act.

Charid Mahmood)

[File No.SRB/TP/08/2016]