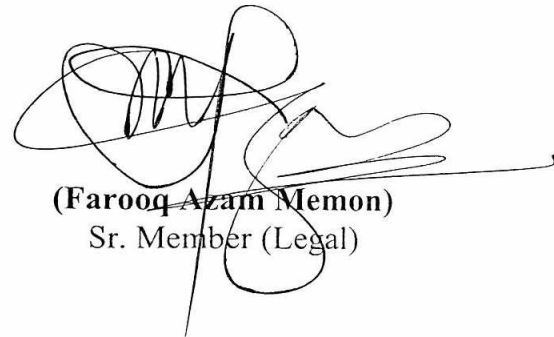




**NOTIFICATION**  
(Sindh Sales Tax on Services)

No. SRB-3-4/10/2020(COVID-19).-----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 exempt the Sindh sales tax on the amount of commission (tariff heading 9819.1300) paid by the banks to their branchless banking retailers in Sindh on account of disbursement of financial assistance under the Ehsaas Emergency Cash Transfer Programme of the Government of Pakistan, subject to the conditions that the amount on account of such commission or service fee is not deducted from the amount of the financial assistance so transferred to the beneficiary and also that the beneficiary, receiving the financial assistance, is paid the full amount of the assistance transfer.

2. This notification shall stand rescinded at 2359 hours of the 30<sup>th</sup> day of June, 2020.

  
(Farooq Azam Memon)  
Sr. Member (Legal)

[File No. SRB/TP/16/2020]