



NOTIFICATION
(Sindh Sales Tax on Services)

No.SRB-3-4/12/2022 ----- In exercise of the powers conferred by sub-section (1) of section 34 of the Sindh Sales Tax on Services Act, 2011 (Sindh Act No. XII of 2011), read with sections 35 & 36 thereof, the Board is pleased to direct that the following further amendments shall be made in its notification No. SRB-3-4/21/2021 dated 13th July, 2021:-

In the Table,-

- (i) Against Unit No. 33 in column (2), for the entry in column (3), the following shall be substituted, namely:-

“(a) Services provided or rendered in the civil divisions of Sukkur and Larkana; and

(b) Withholding of Sindh sales tax by persons based in the civil divisions of Sukkur and Larkana”

- (ii) Against Unit No. 34 in column (2), for the entry in column (3), the following shall be substituted, namely:-

“(a) Services provided or rendered in the civil divisions of Hyderabad, Shaheed Benazirabad and Mirpurkhas; and

(b) Withholding of Sindh sales tax by persons based in the civil divisions of Hyderabad, Shaheed Benazirabad and Mirpurkhas”

02. In para 02,-

- (i) For the words “service provider”, occurring for the first and second time, the words “person” shall be substituted;

- (ii) After the words and figures "except unit-24 and unit No. 24A", occurring for the second time, the words "to the extent of withholding agents having their head office in the civil division of Karachi" shall be inserted.



(MONA MEHEOZ)
Secretary
Sindh Revenue Board

[File No. SRB/TP/19/2021]