



**GOVERNMENT OF SINDH  
SINDH REVENUE BOARD**

Karachi, Dated 29<sup>th</sup> June, 2020

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


No. SRB-3-4/18/2020.----- 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:

- (a) in rule 3, in sub-rule (1), in the Proviso, after the word and bracket “company)”, the words “in relation to its services of life insurance and health insurance of individual persons” shall be inserted; and
- (b) in rule 5, the existing provisions shall be numbered as sub-rule (1) and, thereafter, the following new sub-rule shall be added, namely:-

“(2) The withholding agent shall maintain the records as prescribed in section 26 of the Act and in sub-rule (2A) of rule 29 of the Sindh Sales Tax on Services Rules, 2011, for a period of 8 years from the tax period to which it relates. The withholding agent shall also maintain, for a period of 8 years from the tax period to which it relates, the record of the tax invoices received by him from the service providers and the documents and banking instruments showing the withholding agents’ compliance of the provisions of section 73 of the Sales Tax Act, 1990, and of clause (i) of rule 22A of the Sindh Sales Tax on Services Rules, 2011.”.

2. This notification shall take effect on and from the 1<sup>st</sup> day of July, 2020.

  
**(Maqsood Jahangir)**  
Member (Operations)