



NOTIFICATION

(Sindh Sales Tax on Services)

No. SRB-3-4/63/2023.----- In exercise of powers conferred by section 72, read with sub-section (2) of section 3, sub-section (3) of section 9 and section 13 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 amendments shall be made in the Sindh Sales Tax Special Procedure (Tax on Specified Services) Rules, 2023: -

In the aforesaid Rules,-----

- (i) In sub-rule (2) of rule (1), for the full stop at the end, a colon shall be substituted and, thereafter, the following Proviso shall be added: -

“Provided that these rules shall not apply where the recipient of specified services is a company which is on the Active Taxpayers List maintained either by SRB under the Act or by FBR under the Sales Tax Act, 1990.” ; and

- (ii) In sub-rule (1) of rule 3, in the Table, after S. No. 2 in column (1) and the entries relating thereto in columns (2), (3) and (4), the following new entry shall be added, namely: -

“ 3.	Services provided or rendered by market research agency for which payment is made through a collection agent by using any means for transfer of payments to any service provider not resident in Pakistan	9818.3000	13 per cent	”.
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(Naveed Shoukat Rajput)
Secretary