



**GOVERNMENT OF SINDH
SINDH REVENUE BOARD**

Karachi, the 30th June, 2021

NOTIFICATION
(Sindh Sales Tax on Services)

SRB-3-4/13/2021.----- In exercise of the powers conferred by sub-section (1) of 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 direct that the following further amendments shall be made in its notification No. SRB-3-4/7/2013 dated the 18th June, 2013, namely:-

In the said notification, in the Table, -----

- (a) the entry "Respective sub-headings of tariff heading 98.12" in column (1), and the entries relating thereto in column(2), shall be omitted;
- (b) against tariff heading "9815.3000" in column (1), for the commas and words ", by registered persons, outside Pakistan, to such of the service recipients as are not located and not resident in Pakistan," the words "and delivered by registered persons to persons outside Pakistan" shall be substituted;
- (c) against tariff heading "9815.6000" in column (1), for the commas and words ", by registered persons," in column (2), the words "and delivered by registered persons to persons" shall be substituted; and
- (d) after tariff heading "9824.0000" in column (1), and the entries relating thereto in column (2), following shall be inserted:-

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9835.0000	Call Centre services exported and delivered by registered persons to persons outside Pakistan subject to the condition that the value of the export of the services is received in foreign exchange through banking channels in the business bank accounts of the registered person exporting the services and is also reported to the State Bank of Pakistan in the manner prescribed by the State Bank of Pakistan.
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2. This notification shall take effect on and from the 1st day of July, 2021.


(Mona Mehfooz)
Secretary