

**PROVINCIAL ASSEMBLY OF SINDH
NOTIFICATION
KARACHI, THE 15TH February, 2018.**

NO.PAS/Legis-B-05/2018- The following Bill is hereby published for general information as required by Rule 98 of Rules of Procedure of the Provincial Assembly of Sindh.

THE SINDH SALES TAX ON SERVICES (AMENDMENT) BILL, 2018.

SINDH BILL NO. 05 OF 2018.

**A
BILL**

to further amend the Sindh Sales Tax on Services Act, 2011.

WHEREAS it is expedient to further amend the Sindh Sales Tax on Services Act, 2011, in the manner hereinafter appearing; Preamble.

It is hereby enacted as follows:-

1. (1) This Act may be called the Sindh Sales Tax on Services (Amendment) Act, 2018. Short title and commencement.

(2) It shall come into force at once and shall be deemed to have taken effect on and from 1st day of July, 2015.

2. In the Sindh Sales Tax on Services Act, 2011, hereinafter referred to as the said Act, in section 4, in sub-section (1), for clause (b), the following shall be substituted:- Amendment of section 4 of Sindh Act No. XII of 2011.

"(b) an activity of supply or provision of movable or immovable property by way of lease, rent, license or other similar arrangement; and"

3. In the said Act, in section 84, the full-stop at the end shall be replaced by a colon and thereafter the following proviso shall be added:- Amendment of section 84 of Sindh Act No. XII of 2011.

"Provided that the levy and collection of sales tax on renting of immovable property services on any date on or after the first day of July, 2015 shall be deemed to be and shall always be deemed to have been validly levied and collected, notwithstanding anything contained in this Act or any law for the time being in force or any judgment, decree or order of any court."

STATEMENT OF OBJECTS AND REASONS.

With a view to safeguard the revenue to Government and to avoid any litigation in the court of law, it is expedient to amend the Sindh Sales Tax on Services Act, 2011.

The Bill seeks to achieve the above object.

MEMBER-IN-CHARGE

**G.M.UMAR FAROOQ
SECRETARY
PROVINCIAL ASSEMBLY OF SINDH**