



No. SRB/TP/1/2024/54976  
**GOVERNMENT OF SINDH**  
**SINDH REVENUE BOARD**  
3<sup>rd</sup> Floor Shaheen Complex,  
M.R. Kiyani Road, Karachi  
Dated: 11<sup>th</sup> December, 2023

**IMMEDIATE**  
(Response due by 29.01.2024)

SUBJECT:- **SINDH BUDGET 2024-25 ----- INVITATION OF PROPOSALS  
IN RELATION TO THE SINDH SALES TAX ON SERVICES ACT, 2011 (SINDH ACT  
No. XII OF 2011), AND THE RULES AND NOTIFICATIONS ISSUED THEREUNDER.**

Sindh Revenue Board (SRB) is in the process of formulating budgetary proposals (for the Sindh Budget 2024-25) in relation to taxation and procedural provisions of Sindh Sales Tax on Services Act, 2011 ("the 2011-Act"), the Sindh Sales Tax on Services Rules, 2011 ("the 2011-Rules"), the Sindh Sales Tax Special Procedures (Withholding) Rules, 2014 ("the 2014-Withholding Rules"), the Sindh Sales Tax Special Procedure (Transportation or Carriage of Petroleum Oil through Oil Tankers) Rules, 2018 ("the 2018 - Transportation Rules"), the Sindh Sales Tax Special Procedure (Services provided or rendered by cab aggregator and the services provided or rendered by the owners or drivers of the motor vehicles using the cab aggregator services) Rules, 2019 ("the 2019 - Cab Aggregator Rules"), Sindh Sales Tax Special Procedure (Online Integration of Business) Rules, 2022, Sindh Place of Provision of Service Rules, 2023 and other various notifications issued under the said 2011-Act.

2. It has been a policy of SRB to consult all stakeholders, including Chambers, Associations, Groups and taxpayers for obtaining their views, proposals and suggestions before finalizing the budget proposals. With this end in view, SRB requests all persons (including the Chambers of Commerce & Industry, Business Councils, Trade Associations, Tax Bars, Institute of Chartered Accountants, Institute of Cost & Management Accountants, Taxpayers, etc.) to send their written proposals in the following format **URGENTLY** so as to reach the undersigned, through e-mail (followed by its hard copy to be sent by post/courier), latest by **Monday, the 29<sup>th</sup> January, 2024**:-

Sr. No.	Name of the Act/Rules/ Notification proposed to be amended.	Section No., Schedule No., Tariff Heading, Rule No., Para No., involved	Existing Provisions/ rate of tax.	Proposed Provision s/rate of tax	Reasons and rationale for the proposal	Estimated revenue effect, (if any)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

3. An early action shall be highly appreciated.

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To,  
All Chambers/Association/Tax Bars/  
ICAP/ICMA/Taxpayers.