



**GOVERNMENT OF SINDH  
SINDH REVENUE BOARD**


Karachi, the 10<sup>th</sup> May, 2024

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

No. SRB-3-4/18/2024.----- In exercise of the powers conferred by section 72 of the Sindh Sales Tax on Services Act, 2011 (Sindh Act No. XII of 2011), read with sections 5, 6, 9, 13, 25B, 26, 54A and 75 thereof, the Sindh Revenue Board is pleased to direct that the following further amendment shall be made in the Sindh Sales Tax on Services Rules, 2011, namely:-

In the aforesaid Rules, in rule 41B, in sub-rule (2), for the full-stop at the end, a colon shall be substituted and, thereafter, the following Proviso shall be added:-

“Provided that a person (employee) covered under the Proviso to clause (a) of sub-section (3) of section 4 of the Act shall not be required to register subject to the condition that the employer of such a person is duly registered under sections 24, 24A or 24B of the Act, or is e-signed up as a withholding agent under the provisions of Sindh Sales Tax Special Procedure (Withholding) Rules, 2014 and deducts and withholds the whole of the amount of Sindh sales tax payable on services of such a person and deposits the said amount in Sindh Government’s head of account “B-02384” in the prescribed manner.”.

  
(Naveed Shoukat Rajput)  
Secretary

[File No. SRB/TP/12/2024]