



GOVERNMENT OF SINDH
SINDH REVENUE BOARD
Karachi, the 10th May, 2024

NOTIFICATION
(Sindh Sales Tax on Services)

No. SRB-3-4/19/2024.----- In exercise of the powers conferred by section 13 of the Sindh Sales Tax on Services Act, 2011 (Sindh Act No. XII of 2011), read with sub-section (4) of section 3, sub-section (3) of section 9, and section 72 thereof, the Sindh Revenue Board is pleased to direct that the following further amendments shall be made in the Sindh Sales Tax Special Procedure (Withholding) Rules, 2014, namely:-

In the aforesaid Rules,

- (1) in rule 1, in sub-rule (2), after clause (h), the following new clause shall be inserted:-

“(ha) FBR-registered persons or SRB-registered persons who receive or procure commission agents’ services (tariff heading 9819.1300) from their own employees;”; and

- (2) in rule 2, in sub-rule (1), after clause (9), the following new clause shall be added:-

“(9A) “**State-owned enterprise**” includes the statutory state-owned enterprise and shall have the same meaning as in clauses (o) and (p) of section 2 of the State-Owned Enterprises (Governance and Operations) Act, 2023 (Act No. VII of 2023);”.

(Naveed Shoukat Rajput)
Secretary