



**GOVERNMENT OF SINDH  
SINDH REVENUE BOARD**

Karachi, the 29<sup>th</sup> June, 2024

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

SRB-3-4/23/2024.----- 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 18<sup>th</sup> June, 2013, namely:-

In the aforesaid notification, in the Table,-----

- (a) against tariff heading Nos. “9801.2000 and 9801.5000” in column (1),-----
- (i) in clause (ii) of the Proviso in column (2), after the words “guest house”, the comma and word “, farmhouse” shall be inserted; and
- (ii) in clause (iii) of the Proviso in column (2), after the words “guest house”, the comma and word “, farmhouse” shall be inserted;
- (b) against tariff heading “9801.3000” in column (1), in clause (ii) of the Proviso in column (2), after the words “guest house”, the comma and word “, farmhouse” shall be inserted;
- (c) tariff heading “9813.9000” in column (1) and the entries relating thereto in column (2) shall be omitted;
- (d) after tariff heading “9814.2000” in column (1) and the entries relating thereto in column (2), following shall be inserted:-


“ 9815.1000	The services, other than the services of cosmetic and plastic surgery of tariff heading 9842.0000, as are provided or rendered by medical practitioners and consultants against consultation/visit fee or charges not exceeding Rs. 3,000 per consultation/visit.	”;
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- (e) tariff heading “9819.2000” in column (1) and the entries relating thereto in column (2) shall be omitted;

- (f) tariff heading “9819.9000” in column (1) and the entries relating thereto in columns (2) shall be omitted; and
- (g) after tariff heading “9842.0000” in column (1) and the entries relating thereto in column (2), following shall be added:-

9857.0000	Education services provided or rendered by an educational institution provided that the amount of fee/charges for such services does not exceed Rs. 500,000 per annum per student.
9858.0000	Services provided or rendered by hospitals and clinics other than the services of provision of rooms/beds for their indoor patients and day-care patients where the per day charges (including allied fixed charges, if any) for such rooms/beds exceed Rs. 25,000 per room/bed.

2. This notification shall take effect on and from the 1<sup>st</sup> day of July, 2024.

  
(Naveed Shoukat Rajput)  
Secretary