



**GOVERNMENT OF SINDH
SINDH REVENUE BOARD**

Karachi, the 29th June, 2024

NOTIFICATION
(Sindh Sales Tax on Services)

No. SRB-3-4/28/2024.----- 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),-----

(a) in clause (b), for the word “autonomous bodies”, the words “such of the autonomous bodies, state-owned enterprises and regulatory bodies and authorities as are not incorporated under the Companies Act, 2017 (Act No. XIX of 2017)” shall be substituted; and

(b) clause (c) shall be omitted;

(c) in clause (j),-----

(i) for the full-stop at the end, a colon shall be substituted; and

(ii) in the second Proviso, after the figures ““B-02384””, a full-stop shall be added.

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

“(2) The words and expressions used in these rules but not defined herein shall have the same meaning as assigned to them in the Act.”;

(3) in rule 3,-----

(a) in sub-rule (3),-----

- (i) for the words and brackets “clauses (a) to (c)”, the words and brackets “clauses (a) and (b)” shall be substituted; and
- (ii) for the ILLUSTRATION, the following shall be substituted:-

“ILLUSTRATION:

Value of taxable services excluding sales tax	Rs. 1000
Sales tax chargeable @ 15%	Rs. 150
Sales tax to be deducted by the withholding agent	Rs. 30 (<i>i.e.</i> Rs. 150/5)
Sales tax payable by the withholding agent to the service provider	Rs. 120 (<i>i.e.</i> Rs. 150 – Rs. 30)
Balance amount payable to the service provider by the withholding agent	Rs. 1120 (<i>i.e.</i> Rs. 1000 + Rs. 120)

(b) in sub-rule (4A), for the words and brackets “clauses (a) to (c)”, the words and brackets “clauses (a) and (b)” shall be substituted; and

(4) in rule 5, in sub-rule (2), for the words “from the tax period to which it relates”, occurring twice, the words “for the tax periods ending on 30th June, 2025 or earlier and for a period of six years from the end of the financial year to which such records or documents relate for tax periods starting on 1st July, 2025 or thereafter” shall be substituted.

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



(Naveed Shoukat Rajput)
Secretary