



**GOVERNMENT OF SINDH
SINDH REVENUE BOARD**

Karachi, the 29th June, 2024

NOTIFICATION
(Sindh Sales Tax on Services)

No. SRB-3-4/29/2024,----- In exercise of the powers conferred by the provisions of sub-section (1) of section 72 of the Sindh Sales Tax on Services Act, 2011 (Sindh Act No. XII of 2011), read with sub-section (1) of section 13, sub-sections (3) and (4) of section 26 and section 54A thereof and also section 16 of the Sindh Revenue Board Act, 2010 (Sindh Act No. XI of 2010), the Sindh Revenue Board is pleased to direct that the following further amendments shall be made in the Sindh Sales Tax Special Procedure (Online Integration of Business) Rules, 2022:-

In the aforesaid Rules,-----

(a) in rule 9, in sub-rule (3),-----

- (i) in clause (e), after the semi-colon the word “and” shall be omitted;
- (ii) in clause (f), for the full-stop at the end, a semi-colon and the word “; and” shall be substituted and, thereafter, the following new clause (g) shall be added:-

“(g) checking of the documents validating the transactions made through digital modes i.e. debit or credit cards, mobile wallets or QR scanning.”;


(b) in rule 11, in sub-rule (1), after the word “sending”, the words “SRB’s POS” shall be inserted;

(c) in rule 14, after the words and full-stop “accommodated therein.”, the words and figures “The Annexure-C, so generated, shall clearly and separately indicate the invoice amounts against each of the different tax rates as applicable.” shall be inserted; and

(d) in Annex-I, -----

- (i) for the word “exclusive”, the word “excluding” shall be substituted;
- (ii) for the symbol and figures “@ 13%”, the words “rate ____ %” shall be substituted;
- (iii) for the word “Inclusive”, the word “including” shall be substituted; and
- (iv) for the words “SRB MyTax Mobile App or SMS at _____”, the words “eSRB App or SMS number 9697” shall be substituted.

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


(Naveed Shoukat Rajput)
Secretary