



GOVERNMENT OF SINDH
SINDH REVENUE BOARD
Karachi, the 23rd July, 2024

NOTIFICATION
(Sindh Sales Tax on Services)

No. SRB-3-4/40/2024.----- 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 amendments shall be made in the Sindh Sales Tax on Services Rules, 2011, namely:-

In the aforesaid Rules, in FORM SST-03,-----

(i) after row 14a, the following new row shall be inserted, namely:-

“ 14b	Amount collected as a “collection agent” in terms of a notification under section 9(3)	”;
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(ii) for entries at row 15, the following shall be substituted, namely:-

“ 15	Sales Tax Payable = [if 13 > 0 then 13 + (14a + 14b + 9b) otherwise 14a + 14b + 9b]	”;	and
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(iii) in Annex-C,—


(a) after the Tables,-----

(i) against serial No. “2. Document Type”, after the words “CN = Credit Note”, the comma and words “, CA = Collected Amount” shall be added; and

(ii) against “**Typ ⇒ Type of Document**”, after the words “**DN = Debit Note**”, the comma and words “, **CA = Collected Amount**” shall be added; and

(b) in “Notes”, at the end, after note (5), the following new note shall be added, namely:-

“(6) The document type “CA” i.e. ‘Collected Amount’ refers to the amount collected by a “collection agent” in terms of a notification under section 9(3) of the Act.”.


(Naveed Shoukat Rajput)
Secretary