



**GOVERNMENT OF SINDH
SINDH REVENUE BOARD**

Karachi, the 19th December, 2024

NOTIFICATION
(Sindh Sales Tax on Services)

No. SRB-3-4/70/2024.----- 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,-----

- (i) in rule 1, in sub-rule (2), in clause (f), the words “or services of transportation or carriage of goods by road (tariff heading 9836.0000, other than those through pipeline or conduit or through specialized car carriers or through the fleet of logistic service providers owning not less than 25 goods transport vehicles),” shall be omitted; and
- (ii) in rule 3, in sub-rule (5), for the comma and words “, renting of immovable property and transportation or carriage of goods by road (other than the services of transportation and carriage of goods through truck *addas* or through bus/wagon stands)”, the words “and renting of immovable property” shall be substituted.

2. This notification shall take effect on and from the 1st day of January, 2025.


(Naveed Shoukat Rajput)
Secretary