



GOVERNMENT OF SINDH
SINDH REVENUE BOARD
Karachi, the 19th December, 2024

NOTIFICATION

(Sindh Sales Tax on Services)

No. SRB-3-4/71/2024.----- In exercise of the powers conferred by section 72, read with sub-section (3) of section 9 and section 13 of the Sindh Sales Tax on Services Act, 2011 (Sindh Act No. XII of 2011), the Sindh Revenue Board is pleased to prescribe the following rules, namely,--

1. **Short title, application and commencement.**--(1) These rules may be called the Sindh Sales Tax Special Procedure (Collection Agent) Rules, 2024.

(2) These rules shall apply in relation to collection and payment of tax on the services as specified in the Table in sub-rule (1) of rule 3.

(3) These rules shall take effect on and from the 1st day of January, 2025.

2. **Definitions.**-- (1) In these rules, unless there is anything repugnant in the subject or context,-----

(i) "Act" means the Sindh Sales Tax on Services Act, 2011;

(ii) "collection agent" means the person specified in column (3) of the Table in sub-rule (1) of rule 3; and

(iii) 'specified services' means services specified in column (2) of the Table in sub-rule (1) of rule 3.

(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. **Collection of sales tax and deposit of collected amount.** (1) In respect of the services specified in column (2) of the Table below, for which recipient of the services, based in Province

of Sindh, makes payment through the collection agent specified in column (3) of the Table below, such collection agent shall collect the amounts of Sindh sales tax at the collection rate as specified in column (6) thereof:-

TABLE

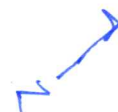
S. No.	Description of taxable service	Collection agent	Tariff heading	Rate of tax	Collection rate
(1)	(2)	(3)	(4)	(5)	(6)
1.	Services provided or rendered by restaurants (including homechefs) registered under section 24, 24A or 24B of the Act	Food delivery platforms/third party food delivery service providers	9801.2000 9801.6000	(a) 8% without input tax credit/adjustment where payment against tax invoice for the services is received through debit or credit cards, mobile wallets or QR scanning; and (b) 15% for others	50% of amount of sales tax as payable at the rate specified in column (5).
2.	Services provided or rendered by restaurants (including homechefs) not registered under section 24, 24A or 24B of the Act	Food delivery platforms/third party food delivery service providers	9801.2000 9801.6000	15%	1% of amount of sales tax as payable at the rate specified in column (5).

(2) The collection agent as specified above, shall obtain its registration under the Act, if not already registered.

(3) The collection agent shall charge and collect the amount of sales tax at the collection rate as specified in column (6) of the above Table on the gross value of the specified service, including the commission chargeable or to be charged, if any, by such collection agent and the amount of tax so collected by the collection agent shall be declared in Annex-C of his return (in Form SST-03) as an output tax indicating the relevant tariff heading of the specified service. The amount of tax, so involved shall be declared in row '14b' of monthly return (in Form SST-03) and shall be deposited by the collection agent, without any adjustment or deduction, in Sindh Government's head of account "B-02384" by the 15th day of the month following the tax period in which the amount of tax is collected by the collection agent at the collection rate. The registered persons providing or rendering the services specified in column (2) of the Table above, through the collection agent, shall file their tax returns in the manner prescribed in Chapter III of the Sindh Sales Tax on Services Rules, 2011. In Annex-C of their tax returns (in Form SST-03), such service providers shall declare the whole of the 'value of sales excluding tax' in the relevant column of

the Annex-C in the name of the collection agent showing the amount at the collection rate as in column (6) of the Table above, under the column 'ST withheld at source' in such Annex-C.

4. Application of other provisions:-- All provisions of the Act and the rules and notifications issued thereunder shall *mutatis mutandis* apply in relation to collection and payment of tax including non-payment or short-payment, assessment of tax, recovery of tax not levied or short levied, e-filing of return, maintenance of records, imposition of penalties and default surcharge and recovery of arrears of tax to the extent that those are not inconsistent with the provisions of these rules.



(Naveed Shoukat Rajput)

Secretary

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