



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

NOTIFICATION

(Sindh Sales Tax on Services)

No. SRB-3-4/72/2024.--- 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, 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 rule 37, in sub-rule (1), for the full stop at the end a colon shall be substituted and, thereafter, the following Proviso shall be inserted, namely:-

“Provided that the value of taxable services in relation to the documents filed, as specified in column (2) of the Table below, shall not be less than the minimum benchmark level per document as indicated in column (3) of the TABLE:-

TABLE

S. No.	Document	Minimum Value of Taxable Services
(1)	(2)	(3)
1	Goods Declaration, other than the Declaration specified at S. No. 5 below, filed for home consumption or into-bonding in terms of section 79 of the Customs Act, 1969	Rs.8,500
2	Goods Declaration, other than the Declaration specified at S. No. 5 below, filed for ex-bonding in terms of section 104 of the Customs Act, 1969	Rs.1,750
3	Goods Declaration, other than the Declaration specified at S. No. 5 below, filed for export in terms of sections 105 or 131 of the Customs Act, 1969	Rs. 2,500
4	Application filed for issuance of permit for transshipment or transit of goods in terms of sections 121 and 127, respectively, of the Customs Act, 1969	Rs.1,750
5	Goods Declaration filed under sections 79, 104, 105, 131 or 139 of the Customs Act, 1969 in relation to import or export or clearance of goods or of un-accompanied baggage through Air Freight Unit (AFU) at any customs airport	Rs.1,750
6	Rebate or duty drawback claims filed at any customs station in relation to export of goods	0.25% of the amount of rebate/duty drawback claimed .”

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


(Naveed Shoukat Rajput)
Secretary