



**GOVERNMENT OF SINDH
SINDH REVENUE BOARD**



Dated: 30th June, 2024

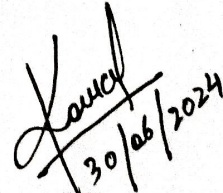
CIRCULAR No. 05/2024
(Sindh Sales Tax on Services)

Subject: GUIDELINES FOR COLLECTION AND PAYMENT OF SINDH SALES TAX BY COLLECTION AGENT UNDER THE SINDH SALES TAX SPECIAL PROCEDURE (TAX ON SPECIFIED SERVICES) RULES, 2023-----AMENDMENT IN CIRCULAR No. 01/2024 DATED 04TH JANUARY, 2024

The standard rate of Sindh Sales Tax (SST) has increased from 13% to 15% effective from 01st July, 2024. Consequently, the Sindh Sales Tax Special Procedure (Tax on Specified Services) Rules, 2023 have also been amended through notification No. SRB-3-4/30/2024 dated 29th June, 2024. Accordingly, the following amendments are made in Board's Circular No. 01/2024 dated 04th January, 2024, effective from the first day of July, 2024:-

- (i) in the first paragraph of the Circular, for the words and figures "notification No. SRB-3-4/63/2023 dated 29.12.2023", the words and figures "notifications No. SRB-3-4/63/2023 dated 29.12.2023 and No. SRB-3-4/30/2024 dated 29.06.2024" shall be substituted;
- (ii) in sub-paragraph (i) of paragraph 3 of the Circular, for the figures "13%", the figures "15%" shall be substituted; and
- (iii) in sub-paragraph (ii) of paragraph 3 of the Circular, for the figures "13%", the figures "15%" shall be substituted.

2. This is for information of and necessary action by all the stakeholders including the collection agents as defined in rule 2(1)(ii) of the Sindh Sales Tax Special Procedures (Tax on Specified Services) Rules, 2023.


30/06/2024
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