



**GOVERNMENT OF SINDH
SINDH REVENUE BOARD**

Karachi, the 16th July, 2025

NOTIFICATION
(Sindh Sales Tax on Services)

SRB-3-4/41/2025.-----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 4, 5, 6, 9, 13, 26, 54A and 75 thereof, Sindh Revenue Board is pleased to direct that the following further amendments shall be made in Sindh Sales Tax on Services Rules, 2011, namely:-

In the aforesaid Rules, 2011,-----

- (1) in rule 7, for the full-stop at the end, a colon shall be substituted and, thereafter, the following shall be added, namely:-

“Provided that where a person is registered with tariff headings and description of services as per the Second Schedule to the Act as was in force on the 30th June, 2025, the Board may of its own change the said tariff headings and descriptions to bring it in conformity with the relevant CPC Codes and descriptions.”;

- (2) in rule 13,-----

- (i) in clause iv., in sub-clause (c),-----

(a) the words and full-stop “this option may be availed by person opting to deposit tax amount in any designated branch of National Bank of Pakistan or other designated bank which is online with Sindh Revenue Board server for e-payments.” shall be omitted; and

(b) for the words “payment and provide”, the words “payment and confirm the same to SRB’s computerized system which will provide” shall be substituted; and

- (ii) in clause v., for the words “received from National Bank of Pakistan Branch on his return Form”, the words “on his Return (SST-03)” shall be substituted;

- (3) in rule 14, for the words “the National Bank of Pakistan or any other designated ” the word “a” shall be substituted;

- (4) in rule 26, for the words “rate, as prescribed in Second Schedule of the Act”, the words “applicable rate” shall be substituted;

- (5) in rule 27, in sub-rule (2), the words “designated branches of National Bank of Pakistan or any other designated banks under the relevant” shall be omitted;

(6) in rule 28, in sub-rule (2), after the word “non-taxable”, the words “or exempt” shall be inserted;

(7) in rule 29,-----

(i) in sub-rule (1), in clause (iv), for the words “tariff heading”, the words “CPC Code” shall be substituted; and

(ii) in sub-rule (2A), in clause (x), after the words “franchise services”, the commas and words “, technical assistance services, distribution services or agency services” shall be inserted;

(8) in rule 30,-----

(i) in the title, for the words “**services provided by banking companies, financial institutions cooperative financing societies, modarabas, musharikas, leasing companies, foreign exchange dealers, non-banking financial institutions, companies providing management services including fund and asset management services and other persons dealing in any such services**” the words and figures “**financial and related services of CPC Code 711**” shall be substituted; and

(ii) in sub-rule (1), for the words “services by persons providing or rendering the services specified under tariff heading 98.13 (including the sub-headings thereof) of the Second schedule to the Act”, the words “financial and related services of CPC Code 711 (relatable to tariff heading 98.13 and the sub-headings thereof in the Second Schedule to the Act as was in force on the 30th June, 2025)” shall be substituted;

(9) in rule 31,-----

(i) in the title, for the word “**companies**”, the words and figures “**services of CPC Codes 713 and 714**” shall be substituted; and

(ii) for sub-rule (1), the following shall be substituted, namely:-

“(1) The provisions of this rule shall apply for collection of sales tax on insurance and reinsurance services of CPC Codes 713 and 714 except crop insurance and marine insurance for export.”;

(10) in rule 31A,-----

(i) in the title, for the words “**services provided or rendered by insurance agents**”, the words “**insurance brokerage and agency services**” shall be substituted; and

(ii) for sub-rule (1), the following shall be substituted, namely:-

“(1) The provision of this rule shall apply in relation to the insurance brokerage and agency services as classified under CPC Code 71610.”;



(11) in rule 32, for sub-rule (2), the following shall be substituted, namely:-

“(2). The Bills of Lading and the House Bills of Lading issued by a shipping agent shall be charged to tax at a specific rate of Rs. 1,000/- per Bill of Lading or House Bill of Lading. Other services provided or rendered by a shipping agent shall be charged to tax at 15% of the value of taxable services which, in the case of shipping agency services, shall be the commission charged by an agent to the net ocean freight amount of cost and freight import or export cargo for such services provided or rendered by him.”;

(12) in rule 33, in rule (7), for the words “duly paid”, the words and figures “duly e-deposited in Sindh Government’s head of account B-02384” shall be substituted;

(13) in rule 34,-----

(i) in sub-rule (1), for the word “means” the word “includes” shall be substituted; and

(ii) in sub-rule (2A),-----

(a) for the word “pay”, the word “e-deposit” shall be substituted; and

(b) for the word “file”, the word “e-file” shall be substituted;

(14) in rule 34A,-----

(i) in sub-rule (1), for the brackets, figures and words “(tariff heading 9805.9100), as defined in sub-section (87) of section 2 of the Act,” the brackets, words and figures “(CPC Code 83639, relatable to tariff heading 9805.9100 in the Second Schedule to the Act as was in force on the 30th June, 2025)” shall be substituted; and

(ii) in sub-rule (5), in the first Proviso, for the words “from services recipient outside Pakistan or from services recipient”, the words “from service recipient located outside Pakistan or from service recipient” shall be substituted;

(15) in rule 35, in sub-rule (1), the words and comma “as mentioned in the Second Schedule to the Act, if not already registered,” shall be omitted;

(16) in rule 36,-----

(i) in sub-rule (1), for the words, brackets and figures “franchise services (tariff heading 9823.0000) or intellectual property services (tariff heading 9838.0000)”, the words, brackets and figures “franchise services and intellectual property services as classified under CPC Codes 73320, 73330, 73340, 73350, 73390 and 83960 (relatable to tariff headings 9823.0000 and 9838.0000 in the Second Schedule to the Act as was in force on the 30th June, 2025)” shall be substituted;

(ii) for sub-rule (6), the following shall be substituted, namely:-

“(6) The tax rate on the franchise services and intellectual property services shall be the standard rate of 15%:

Provided that where a resident service recipient (receiving or procuring the services directly from a service provider resident in a country other than Pakistan) or a resident service provider elects or opts to pay the tax at the reduced rate of 8% on such services, he may do so by electronically submitting his election or option in Form “F”, as appended to this rule, so as to reach SRB web portal within 21 days from the commencement of a financial year:

Provided further that the persons, commencing their economic activity in relation to such services for the first time, may submit such election or option electronically on SRB web-portal at least 14 days before the commencement of such economic activity:

Provided further that the election or option, so exercised under this sub-rule shall remain valid for the whole financial year and the subsequent financial years till the application to withdraw the election/option is submitted electronically on SRB web portal atleast 21 days prior to a financial year from which the person desires to revoke the option so exercised:

Provided further that where the registered person was paying tax at a reduced rate prior to the 1st day of July, 2025 by not exercising the option to pay tax at 15%, he shall be deemed to have exercised the option to pay tax at reduced rate for the tax period July, 2025 and onwards.”; and

(iii) in Form “F”, at the end,-----

(a) in the title,-----

- (i) the brackets, words and figures “(tariff heading 9823.0000)” shall be omitted;
- (ii) the brackets, words and figures “(tariff heading 9838.0000)” shall be omitted;
- (iii) for the figures “15%”, the figures “8%” shall be substituted; and
- (iv) for the words and figures “reduced rate of 10%”, the words and figures “standard rate of 15%” shall be substituted; and

(b) in the text,-----

(i) in clause (1),-----

(a) the brackets, words and figures “(tariff heading 9823.0000)” shall be omitted; and

(b) the brackets, words and figures “(tariff heading 9838.0000)” shall be omitted; and

(ii) in clause (3), for the words, figures and brackets “statutory rate of 15% (instead of the reduced concessionary rate of 10%)”, the words, figures and brackets “reduced rate of 8% (instead of the standard rate of 15%)” shall be substituted;

(17) in rule 39, in sub-rule (3), for the words “The Bills of Lading and the House Bills of Lading issued by a freight forwarding agent shall be charged to tax at a specific rate of Rs. 500/- per Bill of Lading or House Bill of Lading”, the words “The Bills of Lading, the House Bills of Lading, Airway Bill and House Airway Bill issued by a freight forwarding agent shall be charged to tax at a specific rate of Rs. 1,000/- per Bill” shall be substituted;

(18) in rule 40C, in sub-rule (1), for the words “falling in tariff heading 9805.2100 of the Second Schedule to the Act”, the words, figures and brackets “classified under CPC Code 83190 (relatable to tariff heading 9805.2100 in the Second Schedule to the Act as was in force on the 30th June, 2025)” shall be substituted;

(19) in rule 41C, in sub-rule (3), for the figure “10%”, the figure “8%” shall be substituted;

(20) in rule 42, in sub-rule (1),-----

(i) in clause (a),-----

(a) for the words “Every such restaurant or caterer who are not located in the premises of a hotel, motel, guest house, farmhouse, marriage lawn, or club, but”, the words “Every restaurant or caterer” shall be substituted; and

(b) for the figures “2.5”, occurring twice, the figure “5” shall be substituted;

(ii) in clause (b),-----

(a) for the words “rate specified in the Second Schedule to the Act”, the words “standard rate of 15%” shall be substituted; and

(b) in the first Proviso,-----

(i) for the brackets, words and figures “(tariff heading 9801.2000)” the words, figures and brackets “classified under CPC Codes 633 and 634 (relatable to tariff heading 9801.2000 in the Second Schedule to the Act as was in force on the 30th June, 2025)” shall be substituted; and

(ii) for the words “in notification No. SRB-3-4/8/2013 dated the 1st July, 2013, as amended by notification No. SRB-3-4/24/2024 dated 29th June, 2024”, the words “at S. No. 4 of the Table in Part-II of the Second Schedule to the Act” shall be substituted;

(21) in rule 42B,-----

(i) in sub-rule (1), for the brackets, words and figures “(tariff heading 9824.0000)”, the words, figures and brackets “classified under CPC Code 54 (relatable to tariff heading 9824.0000 in the Second Schedule to the Act as was in force on the 30th June, 2025)” shall be substituted;

(ii) for sub-rule (6), the following shall be substituted, namely:-

“(6) The tax rate on construction services shall be the standard rate of 15%:

Provided that where a service provider elects or opts to pay the tax at the reduced rate of 8% on such services, he may do so by electronically submitting his election or option in Form “C”, as appended to this rule, so as to reach SRB web portal within 21 days from the commencement of a financial year:

Provided further that the service provider, commencing his economic activity in relation to such services for the first time, he may submit such election or option electronically on SRB web-portal at least 14 days before the commencement of such economic activity:

Provided further that the election or option, so exercised under this sub-rule shall remain valid for the whole financial year and the subsequent financial years till the application to withdraw the election/option is submitted electronically on SRB web portal at least 21 days prior to a financial year from which the person desires to revoke the option so exercised:

Provided further that where the registered person was paying tax at reduced rate prior to the 1st day of July, 2025 by not exercising the option to pay tax at 15%, he shall be deemed to have exercised the option to pay tax at reduced rate for the tax period July, 2025 and onwards.”; and

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(iii) in Form "C", at the end,-----

(a) in the title,-----

(i) the brackets, words and figures "(tariff heading 9824.0000)" shall be omitted;

(ii) for the figures "15%", the figure "8%" shall be substituted; and

(iii) for the words and figures "reduced rate of 8%", the words and figures "standard rate of 15%" shall be substituted; and

(b) in the text,-----

(i) in clause (1), the brackets, words and figures "(tariff heading 9824.0000)" shall be omitted; and

(ii) in clause (3), for the words, figures and brackets "statutory rate of 15% (instead of the reduced concessionary rate of 8%)", the words, figures and brackets "reduced rate of 8% (instead of the standard rate of 15%)" shall be substituted;

(22) in rule 42BB,-----

(i) in sub-rule (1), for the brackets, words and figures "(tariff heading 9837.0000)", the words, figures and brackets "classified under CPC Code 54540 (relatable to tariff heading 9837.0000 in the Second Schedule to the Act as was in force on the 30th June, 2025)" shall be substituted;

(ii) for sub-rule (5), the following shall be substituted, namely:-

"(5) The tax rate on ready mix concrete services shall be the standard rate of 15%:

Provided that where a service provider elects or opts to pay the tax at the reduced rate of 8% on such services, he may do so by electronically submitting his election or option in Form "R", as appended to this rule, so as to reach SRB web portal within 21 days from the commencement of a financial year:

Provided further that a service provider, commencing his economic activity in relation to such services for the first time, may submit such election or option electronically on SRB web-portal at least 14 days before the commencement of such economic activity:

Provided further that the election or option, so exercised under this sub-rule shall remain valid for the whole financial year and the subsequent financial years till the application to withdraw the election/option is submitted electronically on SRB web portal atleast 21 days prior to a financial year from which the person desires to revoke the option so exercised:

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Provided further that where the registered person was paying tax at reduced rate prior to the 1st day of July, 2025 by not exercising the option to pay tax at 15%, he shall be deemed to have exercised the option to pay tax at reduced rate for the tax period July, 2025 and onwards.”; and

(iii) in Form “R”, at the end,-----

(a) in the title,-----

(i) the brackets, words and figures “(tariff heading 9837.0000)” shall be omitted;

(ii) for the figures “15%”, the figure “8%” shall be substituted; and

(iii) for the words and figures “reduced rate of 8%”, the words and figures “standard rate of 15%” shall be substituted; and

(b) in the text,-----

(i) in clause (1), the brackets, words and figures “(tariff heading 9837.0000)” shall be omitted; and

(ii) in clause (3), for the words, figures and brackets “statutory rate of 15% (instead of the reduced concessionary rate of 8%)”, the words, figures and brackets “reduced rate of 8% (instead of the standard rate of 15%)” shall be substituted;

(23) in rule 42BBB, -----

(i) in sub-rule (1), commas, words, brackets and figures “, as defined in clause (72C) of section 2 of the Act, read with the definition and explanations given in clause (72B) of section 2 thereof” shall be omitted; and

(ii) for sub-rule (3), the following shall be substituted, namely:-

“(3) Every person providing or rendering renting of immovable property services shall issue tax invoices in the manner prescribed in sub-rule (1) of rule 29 of these rules and shall charge and collect tax at the rate of 3%.”;

(24) in rule 42BBC, in sub-rule (1),-----

(i) for the words and colon “as described against tariff heading 9806.6000 of the Second Schedule to the Act:” the words, figures, brackets and full-stop “classified under CPC Codes 731 and 732 (relatable to tariff heading 9806.6000 in the Second Schedule to the Act as was in force on the 30th June, 2025).” shall be substituted; and

(ii) the Proviso shall be omitted;

(25) in rule 42C,-----

(i) in sub-rule (2), the words, brackets and figure “a notification issued under sub-section (1) of section 10 of” the words “S. No. 32 of the Table in the First Schedule to” shall be substituted;

(ii) in sub-rule (3A),-----

(a) for the figures and words “10% as prescribed under Notification No. SRB-3-4/8/2013 dated 1st July, 2013, subject to the limitations, conditions and restrictions prescribed therein”, the figure “8%” shall be substituted;

(b) in the first Proviso,-----

(i) for the words and figures “tariff headings 9810.0000, 9821.4000 and 9821.5000 of the Second Schedule to the Act”, the words, figures and bracket “CPC Code 972 (relatable to tariff headings 9810.0000, 9821.4000 and 9821.5000 in the Second Schedule to the Act as was in force on the 30th June, 2025)” shall be substituted; and

(ii) the word “written” shall be omitted;

(c) second Proviso shall be omitted; and

(d) in the third Proviso, for the words and figures “of the services as are described against tariff headings 9810.0000, 9821.4000 and 9821.5000 for the first time after the first day of March, 2020,” the word “services for the first time” shall be substituted;

(iii) in rule (3B), after the word “ valid”, the words “for the whole financial year and the subsequent financial years” shall be inserted; and

(iv) in Form “B”, at the end,-----

(a) in the title,-----

(i) for the words and figures “**tariff headings 9810.0000, 9821.4000 and 9821.5000 of the Second Schedule to the Act**”, the words and figures “CPC Code 972” shall be substituted; and

(ii) for the figures “10%”, the figure “8%” shall be substituted;

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(b) in the text,-----

(i) in clause (1), for the words and figures “tariff headings 9810.0000, 9821.4000 and 9821.5000”, the words and figures “CPC Code 972” shall be substituted;

(ii) in clause (3), for the figures “10%”, the figure “8%” shall be substituted; and

(iii) for clause (4), the following shall be substituted, namely:-

“(4) I also declare that M/s _____ (SNTN: S _____) shall get its Point of Sales (POS) machine issuing invoices or receipts duly integrated with SRB computerized system and that all invoices shall be issued through integrated POS bearing SRB invoice number and QR Code.”;

 (26) in rule 42CC,-----

(i) in sub-rule (1), for the words and figures “tariff heading 9821.1000 of the Second Schedule to the Act”, the words, figures and brackets “CPC Code 9723 (relatable to tariff heading 9821.1000 in the Second Schedule to the Act as was in force on the 30th June, 2025)” shall be substituted;

(ii) in sub-rule (4),-----

(a) for the words and figures “the standard rate of 15%”, the words and figures “reduced rate of 8%” shall be substituted;

(b) in the first Proviso,-----

(i) for the words “the reduced rate”, the words “the further reduced rate” shall be substituted;

(ii) for the words “of the services as are classified under tariff heading 9821.1000 of the Second Schedule to the Act”, the word “services” shall be substituted; and

(iii) the word “written” shall be omitted;

(c) second Proviso shall be omitted; and

(d) in the third Proviso, for the words and figures “of the services as are described against tariff heading 9821.1000 for the first time after the first day of March 2020,” the word “services for the first time” shall be substituted;

(iii) in sub-rule (5), after the word “valid”, the words “for the whole financial year and the subsequent financial years” shall be inserted; and

(iv) in Form “G”, at the end,-----

(a) in the title,-----

(i) for the words and figures “**tariff heading 9821.1000 of the Second Schedule to the Act**”, the words and figures “**CPC Code 9723**” shall be substituted;

(ii) for the words “**reduced rate**”, the words “**further reduced rate**” shall be substituted; and

(iii) for the words and figures “**standard rate of 15%**”, the words and figures “**effective reduced rate of 8%**” shall be substituted; and

(b) in the text, for existing paragraphs (2) to (6), the following shall be substituted, namely:-

“(1) I am the _____ in M/s. _____
(designation) (business name)
(SNTN _____) having its office/head office/
registered office at _____ which is
(full address)
engaged in the economic activity/provision of services
as classified under CPC Code 9723.

(2) I am fully competent and duly authorized by the said M/s. _____ to sign and submit this form of election or option on behalf of the said M/s. _____ to be governed by the provisions of the Provisos to rule 42CC(4) of the Sindh Sales Tax on Services Rules, 2011.

(3) I do hereby declare and affirm that the said M/s. _____ (SNTN _____) elect and opt to be governed by the provisions of the Provisos to rule 42CC(4) of the Sindh Sales Tax on Services Rules, 2011, and that _____ the said M/s. _____ (SNTN _____) shall pay Sindh sales tax at the further reduced rate of 5% (instead of the effective reduced rate of 8%).



(4) I also declare that M/s _____ (SNTN: S _____) shall get its Point of Sales (POS) machine issuing invoices or receipts duly integrated with SRB computerized system and that all invoices shall be issued through integrated POS bearing SRB invoice number and QR code.”;

(27) in rule 42E, in sub-rule (1), for the brackets, words and figures “(tariff heading 9829.0000)”, the words, figures and brackets “classified under CPC Code 8512 (relatable to tariff heading 9829.0000 in the Second Schedule to the Act as was in force on the 30th June, 2025)” shall be substituted;

(28) in rule 42F, in sub-rule (1), for the brackets, words and figures “(tariff headings 9815.2000, 9815.3000 and 9815.9000, respectively)”, the words, figures and brackets “classified under CPC Codes 821, 822 and 823 (relatable to tariff headings 9815.2000, 9815.3000 and 9815.9000 in the Second Schedule to the Act as was in force on the 30th June, 2025)” shall be substituted;

(29) in rule 42FF,-----

(i) in sub-rule (1), for the brackets, words and figures “(tariff heading 9815.1000)”, the words, figures and brackets “classified under CPC Code 931 (relatable to tariff heading 9815.1000 in the Second Schedule to the Act as was in force on the 30th June, 2025)” shall be substituted; and

(ii) in sub-rule (6), for the words “notification No. SRB-3-4/8/2013 dated the 1st July, 2013, as amended *vide* notification No. SRB-3-4/24/2024 dated 29th June, 2024”, the words “S. No. 39 of the Table in Part-II of the Second Schedule to the Act” shall be substituted;

(30) in rule, 42G,-----

(i) for rule (4A), the following shall be substituted, namely:-

“(4A) The tax rate on such transportation services as classified under CPC Code 651 (relatable to tariff heading 9836.0000 in the Second Schedule to the Act as was in force on the 30th June, 2025) shall be the standard rate of 15%:

Provided that where a service provider elects or opts to pay the tax at the reduced rate of 8% on such services, he may do so by electronically submitting his written election or option in Form “I”, as appended to this rule, so as to reach SRB web portal within 21 days from the commencement of a financial year:

Provided further that a service provider, commencing his economic activity in relation to such services for the first time, may submit such election or option electronically on SRB web-portal at least 14 days before the commencement of such economic activity:

Provided further that the election or option, so exercised under this sub-rule shall remain valid for the whole financial year and the subsequent financial years till the application to withdraw the election/option is submitted electronically on SRB web portal at least 21 days prior to a financial year from which the person desires to revoke the option so exercised:

Provided further that where the registered person was paying tax at a reduced rate prior to the 1st day of July, 2025 by not exercising the option to pay tax at 15%, he shall be deemed to have exercised the option to pay tax at the said reduced rate for the tax period July, 2025 and onwards:

Provided further that the rate of tax on the service of transportation or carriage of goods through truck *addas* or through bus/wagon stands shall be the reduced rate of 3% as prescribed at S. No. 8 of the Table in Part-II of the Second Schedule to the Act. The amount of tax payable at the said tax rate of 3% shall be liable to be paid in Sindh Government head of account "B-02384" in the prescribed manner by the service provider without any withholding or deduction by any person including the service recipient."; and

(ii) in Form "I", at the end,-----

(a) in the title,-----

- (i) for the words "carriage goods" the words "carriage of goods" shall be substituted;
- (ii) the brackets, words and figures "(tariff heading 9836.0000)" shall be omitted;
- (iii) for the figures "15%", the figure "8%" shall be substituted; and
- (iv) for the words and figures "reduced rate of 8%", the words and figures "standard rate of 15%" shall be substituted; and

(b) in the text,-----

- (i) in clause (1), the brackets, words and figures "(tariff heading 9836.0000)" shall be omitted; and
- (ii) in clause (3), for the words, figures and brackets "statutory rate of 15% (instead of the reduced concessionary rate of 8%)", the words, figures and brackets "reduced rate of 8% (instead of the standard rate of 15%)" shall be substituted;

(31) in 42H, in sub-rule (1), in the Proviso, for the words "the description given against tariff heading 9830.0000 of the notification No. SRB-3-4/7/2013 dated 18th June, 2013 as amended by notification No. SRB-3-4/21/2022 dated 28th June, 2022", the words and figures "S. No. 27 of the Table in First Schedule to the Act" shall be substituted;

(32) in rule 42I,-----

(i) in sub-rule (1), for the words and figures “tariff heading 9815.6000 of the Second Schedule to the Act”, the words and figures “CPC Codes 7331, 8313, 8314, 8315, 8316 and 843 (relatable to tariff heading 9815.6000 in the Second Schedule to the Act as was in force on the 30th June, 2025)” shall be substituted;

(ii) in sub-rule (4),-----

(a) in the first Proviso, the word “written” shall be omitted; and

(b) in the third Proviso, after the word “valid”, the words “for the whole financial year and the subsequent financial years” shall be inserted; and

(iii) in Form “S”, at the end,-----

(a) in the title, for the words and figures “**tariff headings 9815.6000 of the Second Schedule to the Act**”, the words and figures “**CPC Codes 7331, 8313, 8314, 8315, 8316 and 843**” shall be substituted; and

(b) in the text, for the words and figures “tariff heading 9815.6000”, the words and figures “CPC Codes 7331, 8313, 8314, 8315, 8316 and 843” shall be substituted;

(33) in rule 42J,-----

(i) in sub-rule (1), for the words and figures “tariff heading 9835.0000 of the Second Schedule to the Act”, the words, figures and brackets “CPC Code 859 (relatable to tariff heading 9835.0000 in the Second Schedule to the Act as was in force on the 30th June, 2025)” shall be substituted;

(ii) in sub-rule (4),-----

(a) in the first Proviso, the word “written” shall be omitted; and

(b) in the third Proviso, after the word “valid”, the words “for the whole financial year and the subsequent financial years” shall be inserted;

(iii) in Form “L”, at the end,-----

(a) in the title, for the words and figures “**tariff headings 9835.0000 of the Second Schedule to the Act**”, the words and figures “**CPC Code 859**” shall be substituted; and

(b) in the text, in clause (1), for the words and figures “tariff heading 9835.0000”, the words and figures “CPC Code 859” shall be substituted;

(34) in rule 42K, in sub-rule (4), for the words “notification No. SRB-3-4/8/2013 dated the 1st July, 2013, as amended vide notification No. SRB-3-4/24/2024 dated 29th June, 2024”, the words “S. No. 39 of the Table in Part-II of the Second Schedule to the Act” shall be substituted;

(35) in rule 42L,-----

(i) in sub-rule (1), for the words, brackets and figures “defined in clause (37A) of section 2 of the Act”, the words and figures “classified under CPC Code 92 (relatable to tariff heading 9857.0000 in the Second Schedule to the Act as was in force on the 30th June, 2025)” shall be substituted; and

(ii) in sub-rule (4), for the words “notification No. SRB-3-4/8/2013 dated the 1st July, 2013, as amended vide notification No. SRB-3-4/24/2024 dated 29th June, 2024”, the words “S. No. 38 of the Table in Part-II of the Second Schedule to the Act” shall be substituted;

(36) in rule 42M,-----

(i) in sub-rule (1), for the words and figures “covered by tariff heading 9845.0000”, the words, figures and brackets “classified under CPC Codes 612, 625 and 83117 (relatable to tariff heading 9845.0000 in the Second Schedule to the Act as was in force on the 30th June, 2025)” shall be substituted; and

(ii) in sub-rule (4), in the Proviso, for the words and figures “as prescribed in notification No. SRB-3-4/8/2013 dated the 1st July, 2013 as amended vide a notification No. SRB-3-4/24/2024 dated 29th June, 2024”, the words and figures “in terms of S. No. 23 of the Table in Part-II of the Second Schedule to the Act” shall be substituted; and

(37) in FORM SST-03, -----

(i) in Annex-A,-----

(a) in the Table, under the column “Document”, for words “HS code”, the words “HS Code or CPC Code” shall be substituted; and

(b) under the Note, in Note (4), for the word “HS-Codes”, the words “CPC Codes” shall be substituted;

(ii) in Annex-C,-----

(a) in the Table, under the column “Document”, for the word “Hs-Code”, the words “CPC Code” shall be substituted; and

(b) after the Table, for the entry “3. HS-Code : 8-Digits HS-Code as per Pakistan Customs Tariff”, the entry “3. CPC Code : As per the classification notified under section 72B of the Act” shall be substituted; and

(c) under the **Notes**, in Note (2), for the word “HS-Codes”, the words “CPC Codes” shall be substituted;

(iii) in Annex-C1,-----

(a) in Table I, under the column “Document”, for the words “HS Code”, the word “CPC Code” shall be substituted;
and

(b) in Table II, under the column “Document”, for the words “HS Code”, the word “CPC Code” shall be substituted;
and

(iv) in Annex-D, in the Table, for the words, figure and brackets “Tariff Heading of the service exported (8-digit tariff code)”, the words “CPC Code of the service exported” shall be substituted.



(Naveed Shoukat Rajput)
Secretary