



**GOVERNMENT OF SINDH
SINDH REVENUE BOARD
Karachi, the 16th July, 2025**

**NOTIFICATION
(Sindh Sales Tax on Services)**

No. SRB-3-4/42/2025.----- 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,-----

(1) in rule 1, in sub-rule (2),-----

(a) in clause (f)-----

(i) for the brackets, words and figures “(tariff heading 98.02 and the sub-headings thereof, other than those of sub-heading 9802.4000 and also other than such of the advertisements of sub-heading 9802.9000”, the brackets, words and figures “(CPC Code 8363, relating to tariff heading 98.02 and sub-headings thereof in the Second Schedule to the Act as was in force on the 30th June, 2025, other than those of CPC Code 83631 and also other than such of the advertisements of CPC Code 83633” shall be substituted;

(ii) for the brackets, words and figures “(tariff heading 9806.3000)”, the brackets, words and figures “(CPC Code 7211, relating to tariff heading 9806.3000 in the Second Schedule to the Act as was in force on the 30th June, 2025)” shall be substituted;

(iii) for the brackets, words and figures “(tariff heading 9819.9100)”, the brackets, words and figures “(CPC Codes 612 and 62, relating to tariff heading 9819.9100 in the Second Schedule to the Act as was in force on the 30th June, 2025)” shall be substituted;

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(iv) for the brackets, words and figures “(tariff heading 9805.7000)”, the brackets, words and figures (CPC Code 83620, relatable to tariff heading 9805.7000 in the Second Schedule to the Act as was in force on the 30th June, 2025)” shall be substituted; and

(v) for the brackets, words and figures “(tariff heading 98.02 and the sub-headings thereof)”, the brackets, words and figures “(CPC Code 8363, relatable to tariff heading 98.02 and sub-headings thereof in the Second Schedule to the Act as was in force on the 30th June, 2025)” shall be substituted;

(b) in clause (h),-----

(i) for the brackets, words and figures “(tariff heading 9813.1000 and the sub-heads thereof)”, the brackets, words and figures “(CPC Codes 713 and 714, relatable to tariff heading 9813.1000 and sub-heads thereof in the Second Schedule of the Act as was in force on the 30th June, 2025)” shall be substituted; and

(ii) for the brackets, words and figures “(tariff heading 9855.0000)”, the brackets, words and figures (CPC Code 71610, relatable to tariff heading 9855.0000 in the Second Schedule to the Act as was in force on the 30th June, 2025)” shall be substituted;

(c) in clause (ha), for the brackets, words and figures “(tariff heading 9819.1300)”, the brackets, words and figures “CPC Codes 61 and 62, relatable to tariff heading 9819.1300 in the Second Schedule to the Act as was in force on the 30th June, 2025)” shall be substituted;

(d) in clause (i), for the brackets, words and figures “(tariff heading 9846.0000)”, occurring twice, the brackets, words and figures “(CPC Codes 64115 and 85514, relatable to tariff heading 9846.0000 in the Second Schedule to the Act as was in force on the 30th June, 2025)” shall be substituted;

(e) in clause (ia), for the brackets, words and figures “(tariff heading 9856.0000), occurring twice, “the brackets, words and figures (CPC Code 679, relatable to tariff heading 9856.0000 in the



Second Schedule to the Act as was in force on the 30th June, 2025)” shall be substituted; and

(f) in clause (j),-----

(i) for the brackets, words and figures “(tariff heading 9814.2000)”, the brackets, words and figures “(CPC Codes 546 and 547, relatable to tariff heading 9814.2000 in the Second Schedule to the Act as was in force on the 30th June, 2025)” shall be substituted;

(ii) for the brackets, words and figures “(tariff heading 9824.0000)”, the brackets, words and figures “(CPC Codes 541, 542, 543, 544, 545 and 547, 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; and

(iii) for the words and figures “No. SRB-3-4/8/2013 dated 1st July, 2013”, the words and figures “under S. No. 2 of the Table in Part-II of the Second Schedule to the Act” shall be substituted; and

(2) in rule 2, in sub-rule (1), in clause (2), for the words and figures “tariff heading 98.02 and the sub-heads and descriptions thereunder”, the words, brackets and figures “CPC Code 8363 (relatable to tariff heading 98.02 and the sub-headings thereof in the Second Schedule to the Act as was in force on the 30th June, 2025)” shall be substituted.


(Naveed Shoukat Rajput)
Secretary

[File No. SRB/TP/01/2025]