



**GOVERNMENT OF SINDH**  
**SINDH REVENUE BOARD**  
Karachi, the 16<sup>th</sup> July, 2025

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

No. SRB-3-4/45/2025.-----In exercise of the powers conferred by section 72, read with sub-section (2) of section 3, 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 direct that the following further amendments shall be made in the Sindh Sales Tax Special Procedure (Tax on Specified Services) Rules, 2023, namely:-

In the aforesaid Rules,----

(1) in rule 2, in sub-rule (1), in clause (iv), after the word, brackets and figure “column (3)”, the words, brackets and figure “and the relatable CPC Codes specified in column (4)” shall be inserted; and

(2) in rule 3,-----

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

(a) the words “the Second Schedule to” shall be omitted;

(b) for the word, brackets and figure “column (4)”, the word, brackets and figure “column (5)” shall be substituted; and

(c) for the **TABLE**, the following shall be substituted, namely:-

**“TABLE**

S. No.	Description of taxable service	Tariff heading in the Second Schedule to Act as was in force on the 30 <sup>th</sup> June, 2025	CPC Code relatable to the entries in column (3)	Rate of tax
(1)	(2)	(3)	(4)	(5)
1	Advertisement services for which payment is made through a collection agent by using any means for transfer of payments to any service provider not resident in Pakistan	9802.1000 9802.2000 9802.3000 9802.4000 9802.6000 9802.7000 9802.9000	8363	15 <i>per cent</i>


2	Services provided by software or IT based system development consultants, including cloud-based content streaming services for which payment is made through a collection agent by using any means for transfer of payments to any service provider not resident in Pakistan	9815.6000	7331, 8313, 8314, 8315, 8316 and 843	3 per cent
3	Services provided or rendered by market research agency for which payment is made through a collection agent by using any means for transfer of payments to any service provider not resident in Pakistan	9818.3000	83700	15 per cent

”;

(ii) after sub-rule (1), the following new sub-rule (1A) shall be inserted, namely:-

“(1A) In respect of the services specified at S. No. 2 of column (2) in the Table above, the option to charge and pay sales tax at the reduced rate, as stipulated in Part-II of the Second Schedule to the Act, shall be deemed to have been exercised.” ; and

(iii) in sub-rule (3), for the words “tariff heading”, the words “CPC Code” shall be substituted.

  
**(Naveed Shoukat Rajput)**  
 Secretary

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