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No.SRB.COM-II/DC-U-23/GT/2024-25/ 542570
GOVERNMENT OF SINDH
SINDH REVENUE BOARD
Second Floor (South Wing) Shaheen Complex,
M.R Kiyani Road, Karachi
Date: 28th January, 2025

All Service Providers of

(Transportation or Carriage of Goods Services----Tariff Heading 9836.0000).

INTIMATION REGARDING AMENDMENTS TO THE SINDH SALES TAX SPECIAL PROCEDURE (WITHHOLDING) RULES, 2014.

1. This is to inform you that the services provided or rendered by persons engaged in the transportation or carriage of goods by road or through pipeline or conduit, as covered under tariff heading 9836.0000 of the Second Schedule to the Sindh Sales Tax on Services Act, 2011 (the "Act, 2011") are taxable in accordance with the provisions of section 3 and 8 of the Act, 2011, read with rule 42G of the Sindh Sales Tax on Services Rules, 2011 (the "Rules, 2011").
2. I would like to inform you that, through SRB Notification No. SRB-3-4/70/2024 dated 19th December 2024, the Sindh Sales Tax Special Procedure (Withholding) Rules, 2014 (the "WHT-Rules, 2014") have been amended. As per the amendments, all persons engaged in providing the aforementioned services are now required to allow withholding up to one-fifth (1/5th) of the amount of tax, irrespective of the number of transport vehicles in their fleet (previously limited to 25 vehicles), hence the condition for withholding of 100% sales tax amount for owning not less than 25 vehicles has been withdrawn/omitted vide said notification and general rule for withholding of Sindh sales tax on service is applicable w-e-f 1st January, 2025.
3. It is the responsibility of the SRB-registered service provider to ensure that withholding of tax is allowed only for service recipients who qualify as withholding agents under sub-rule (2) of rule 1 of the WHT-Rules, 2014. Additionally, these service recipients (withholding agents) must provide the prescribed Form SSTW-05 and a certificate (Form SSTW-06) for the deduction/withholding of Sindh Sales Tax on services to the service provider (goods transporter) as proof and for record-keeping under the law. The withholding agents must deduct an amount equal to one-fifth (1/5th) of the total sales tax amount shown in the sales tax invoice issued by the registered service provider, subject to the status of the registered person as defined **Active Taxpayer** under section 2(1A) of the Act, 2011, and relevant rule 42G of the Rules, 2011.

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4. Please note that all persons engaged in providing or rendering the aforementioned taxable services are required to comply fully with the provisions of the Act, 2011, and the rules made thereunder. Non-compliance will result in strict action being taken in accordance with the law.
5. For any queries or clarifications, please feel free to contact us via email at zaheer.hussain@srb.gos.pk. Alternatively, an authorized representative may visit our office located on the Second Floor (South Wing), Shaheen Complex, M.R. Kiyani Road, Karachi, at their convenience.

Thank you for your attention to this matter.



(Zaheer Hussain)
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