

*The*  
**SINDH SALES TAX SPECIAL PROCEDURE  
(WITHHOLDING) RULES, 2014**

**<sup>1</sup>Notification No. SRB-3-4/14/2014, dated 1st July, 2014.**--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, with the approval of the Government, is pleased to make the following rules, namely:--

**1. Short title, application and commencement.**--(1) These rules may be called the Sindh Sales Tax Special Procedure (Withholding) Rules, 2014.

(2) They shall apply to taxable services as are provided or rendered to following persons, hereby specified as “withholding agents”, for the purposes of deduction and deposit of tax, namely:--

- (a) offices and departments of Federal Government, Provincial Governments, and Local or District Governments;
- (b) <sup>2</sup>[such of the autonomous bodies, state-owned enterprises and regulator bodies and authorities as are not incorporated under the Companies Act, 2017 (Act No. XIX of 2017)];
- <sup>3</sup>[(c) \* \* \*]

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**1** Reported as PTCL 2014 St. 696.

**2** Substituted for the word “autonomous bodies” by Notification No. SRB-3-4/28/2024, dated 29th June, 2024, *w.e.f.* 1st July, 2024.

**3** Clause (c) omitted by Notification No. SRB-3-4/28/2024, dated 29th June, 2024, *w.e.f.* 1st July, 2024. At the time of omission Clause (c) was as under:--

“(c) public sector organizations, including public corporations, state-owned enterprises and regulatory bodies and authorities;”

- (d) organizations which are funded, fully or partially, out of the budget grants of the federal or provincial governments;
- (e) companies, as defined in clause (28) of section 2 of the Act;
- <sup>1</sup>[(f) FBR-registered or SRB-registered persons or the persons specified in clauses (a), (b), (c), (d) and (e) of sub-rule (2) of rule 1 of these Rules who receive or procure advertisement services (tariff heading 98.02 and the sub-headings thereof <sup>2</sup>[, other than those of sub-heading 9802.4000 and also other than such of the advertisements of sub-heading 9802.9000 as are transmitted or displayed on the website or web page of newspapers and periodicals published in Sindh] <sup>3</sup>[\* \* \*]) or renting of immovable property services (tariff heading 9806.3000) or services of auctioneers (tariff heading 9819.9100) or services of <sup>4</sup>[\* \* \*] transportation or carriage of goods by road (tariff heading 9836.0000, other than those through pipeline or conduit <sup>5</sup>[or through specialized car carriers or through the fleet of <sup>6</sup>[logistic service providers] owning not less than 25 goods transport vehicles]), and also the persons

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- 1.** Clause (f) substituted by Notification No. SRB-3-4/4/2015, dated 1st July, 2015, *w.e.f.* 1st July, 2015, reported as PTCL 2015 St. 309. At the time of substitution Clause (f) was under:-
    - "(f) FBR-registered or SRB-registered persons receiving the services of advertisements; and"
  - 2** The comma and words added by Notification No. SRB-3-4/32/2019, dated 3rd August, 2019, *w.e.f.* 1st July, 2019, reported as PTCL 2019 St. 870(i).
  - 3** The comma and words ", other than those of sub-heading 9802.4000" omitted by Notification No. SRB-3-4/20/2019, dated 27th June, 2019, *w.e.f.* 1st July, 2019, reported as PTCL 2019 St. 737.
  - 4** The words "inter-city" omitted by Notification No. SRB-3-4/43/2024, dated 25th July, 2024.
  - 5** The words added by Notification No. SRB-3-4/18/2016, dated 7th October, 2016, reported as PTCL 2017 St. 111(ii).
  - 6** Substituted for the words "logistic companies" by Notification No. SRB-3-4/41/2023, dated 27th July, 2023, *w.e.f.* 1st September, 2023, reported as PTCL 2023 St. 862.

providing or rendering the services of advertising agents (tariff heading 9805.7000) who issue release orders or book advertisement space in relation to advertisement services (tariff heading 98.02 and the sub-headings thereof);<sup>1</sup>[\* \* \*]

- <sup>2</sup>[(g) SRB-registered persons receiving or procuring taxable service from<sup>3</sup>[an un-registered person or a person who has ceased to be an active taxpayer as per the list specified in terms of clause (1B) of rule 2];
- (h) SRB-registered persons or insurers (tariff heading 9813.1000 and the sub-heads thereof) receiving or procuring the services provided or rendered by insurance agents or insurance brokers (tariff heading 9855.0000);
- <sup>4</sup>[(ha) FBR-registered persons or SRB-registered persons who receive or procure commission agents' services (tariff heading 9819.1300) from their own employees;]
- (i) persons or passengers using the services of a cab aggregator (tariff heading 9846.0000) required to deduct or withhold the tax in relation to the services provided or rendered by the owners or drivers of the motor vehicles using the services of the cab aggregators (tariff heading 9846.0000);<sup>5</sup>[\* \* \*]

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**1** The word "and" omitted by Notification No. SRB-3-4/24/2019, dated 1st July, 2019, reported as PTCL 2019 St. 745.

**2** Clauses (g), (h), (i) & (j) substituted Clause (g) by Notification No. SRB-3-4/24/2019, dated 1st July, 2019, reported as PTCL 2019 St. 745. At the time of substitution Clause (g) was asunder:--

"(g) SRB-registered persons receiving taxable services from unregistered persons:"

**3** Substituted for the words "un-registered persons" by Notification No. SRB-3-4/41/2023, dated 27th July, 2023, *w.e.f.* 1st September, 2023, reported as PTCL 2023 St. 862.

**4** Clause (ha) inserted by Notification No. SRB-3-4/19/2024, dated 10th May, 2024, reported as PTCL 2024 St. 555.

**5** The word "and" omitted by Notification No. SRB-3-4/41/2023, dated 27th July, 2023, *w.e.f.* 1st September, 2023, reported as PTCL 2023 St. 862.

- <sup>1</sup>[(ia) persons using the services of a truck aggregator (tariff heading 9856.0000) required to deduct or withhold the tax in relation to the services provided or rendered by the owners or drivers of the trucks or other road transportation cargo vehicles using the services of the truck aggregators (tariff heading 9856.0000); and]
- (j) persons receiving or procuring such of the services of contractors (tariff heading 9814.2000) and construction (tariff heading 9824.0000) as are liable to reduced rate of tax at 2% or 5% under notification No. SRB-3-4/9/2017 dated 2nd June, 2017 or are liable to reduced rate of tax at 5% under notification SRB-3-4/3/2018 dated 6th February, 2018 and No. SRB-3-4/8/2013 dated 1st July, 2013<sup>2</sup>[:]

Provided that a person shall be treated as a withholding agent, for the purpose of these rules, only if he is resident in Sindh or has a place of business in Sindh<sup>3</sup>[:]

<sup>4</sup>[Provided further that a person resident in Pakistan at a place outside the Province of Sindh and not having a place of business in Sindh shall be treated as a withholding agent only if he has e-signed up as withholding agent by e-filing an application in Form SSTW-01 and has obtained a e-Sign up number duly activated by the User ID, Password and the PIN Code obtained from SRB for withholding of Sindh sales tax and e-depositing the same in the Sindh Government Head of Account “B-02384”<sup>5</sup>[.]]

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- 1** Clause (ia) inserted by Notification No. SRB-3-4/41/2023, dated 27th July, 2023, *w.e.f.* 1st September, 2023, reported as PTCL 2023 St. 862.
- 2** Substituted for the full-stop by Notification No. SRB-3-4/28/2024, dated 29th June, 2024, *w.e.f.* 1st July, 2024.
- 3** Substituted for the full-stop by Notification No. SRB-3-4/41/2023, dated 27th July, 2023, *w.e.f.* 1st September, 2023, reported as PTCL 2023 St. 862.
- 4** Proviso added by Notification No. SRB-3-4/41/2023, dated 27th July, 2023, *w.e.f.* 1st September, 2023, reported as PTCL 2023 St. 862.
- 5** A full-stop added by Notification No. SRB-3-4/28/2024, dated 29th June, 2024, *w.e.f.* 1st July, 2024.

(3) They shall come into force with effect from the first day of July, 2014.

**2. Definitions.**--(1) In these rules, unless there is anything repugnant in the subject or context,--

- (1) **“Act”** means the Sindh Sales Tax on Services Act, 2011 (Sindh Act No. XII of 2011);
- <sup>1</sup>[(1A) “Active taxpayer” means a registered person as defined in clause (1A) of section 2 of the Act;
- (1B) “Active taxpayers list” means the list of persons prepared and maintained in terms of section 25B of the Act;]
- (2) **“Advertisement”** means the taxable services of advertisements classified under tariff heading 98.02 and the sub-heads and descriptions thereunder;
- (3) **“Board”** or **“SRB”** means the Sindh Revenue Board established under the Sindh Revenue Board Act, 2010 (Sindh Act No. XI of 2010);
- (4) **“FBR”** means the Federal Board of Revenue established under the Federal Board of Revenue Act, 2007;
- (5) **“FBR-registered person”** means a person registered with FBR under the Sales Tax Act, 1990, for the purpose of taxable supply of goods as defined in clause (41) of section 2 thereof<sup>2</sup>[and also means a person holding NTN or taxpayers’ registration or FTN under the Income Tax Ordinance, 2001 (Ordinance No. XLIX of 2001) or the rules or procedure made thereunder];

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**1** Clauses (1A) & (1B) inserted by Notification No. SRB-3-4/41/2023, dated 27th July, 2023, *w.e.f.* 1st September, 2023, reported as PTCL 2023 St. 862.

**2** The words added by Notification No. SRB-3-4/11/2016, dated 28th June, 2016, *w.e.f.* 1st July, 2016, reported as PTCL 2017 St. 102.

- (6) “**Form**” means the form prescribed under these rules;
- (7) “**Rules**” means the Sindh Sales Tax Special Procedure (Withholding) Rules, 2014;
- (8) “**SRB-registered person**” means a person registered with SRB under the Sindh Sales Tax on Services Act, 2011, for providing or rendering of taxable services as defined in clause (96) of section 2 thereof;
- (9) “**Sales tax**” or “**Tax**” means the Sindh sales tax on services as defined in clause (92) of section 2 of the Act;
- <sup>1</sup>[(9A) “**State-owned enterprise**” includes the statutory state-owned enterprise and shall have the same meaning as in clauses (o) and (p) of section 2 of the State-Owned Enterprises (Governance and Operations) Act, 2023 (Act No. VII of 2023);]
- (10) “**Un-registered person**” means a person who is liable to be registered under the Act but is actually not registered and does not hold a Sindh sales tax registration number (SNTN); and
- (11) “**Withholding agent**” means a person as specified in sub-rule (2) of rule 1 of these Rules <sup>2[\* \* \*]</sup> <sup>3[;]</sup>

<sup>4</sup>[Provided that in relation to the provisions of <sup>5</sup>[clauses (i)

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- 1** Clause (9A) added by Notification No. SRB-3-4/19/2024, dated 10th May, 2024, reported as PTCL 2024 St. 555.
  - 2** The words “provided that he is resident in Sindh or has a place of business in Sindh” omitted by Notification No. SRB-3-4/41/2023, dated 27th July, 2023, *w.e.f.* 1st September, 2023, reported as PTCL 2023 St. 862.
  - 3** Substituted for the full-stop by Notification No. SRB-3-4/24/2019, dated 1st July, 2019, reported as PTCL 2019 St. 745.
  - 4** Proviso added by Notification No. SRB-3-4/24/2019, dated 1st July, 2019, reported as PTCL 2019 St. 745.
  - 5** Substituted for the word and figure “clause (i)” by Notification No. SRB-3-4/41/2023, dated 27th July, 2023, *w.e.f.* 1st September, 2023, reported as PTCL 2023 St. 862.

and (ia)] of sub-rule (2) of rule 1 of these rules, the cab aggregator<sup>1</sup>[or the truck aggregator, as the case may be,] resident in Pakistan and the branch office or resident representative (in Pakistan) of the cab aggregator<sup>2</sup>[or the truck aggregator, as the case may be,] not resident in Pakistan shall be the withholding agent for the purposes of these rules.]

*Explanation.*--The accounting offices responsible for or making payments against invoices/bills for the taxable services received by an office or department of the Federal Government, Provincial Governments or Local or District Governments shall be treated as a withholding agent for the purpose of these rules.

<sup>3</sup>[(2) The words and expressions used in these rules but not defined herein shall have the same meaning as assigned to them in the Act.]

**3. Responsibility of a withholding agent.**--(1) The withholding agent, intending to receive taxable services, shall indicate in a notice in Form SSTW-05, that the sales tax, to the extent as prescribed in these rules, shall be deducted and withheld by him from the payment made or to be made to the service provider and shall be deposited in Sindh Government's head of account No. "B-02384" in the prescribed manner:

Provided that the withholding agent shall not be responsible to deduct or withhold such amount of tax as are compulsorily collected against the invoices or bills issued by a SRB-registered service provider in respect of the services of telecommunication, banking company, financial institution, <sup>4</sup>[insurance company (other

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**1** The words inserted by Notification No. SRB-3-4/41/2023, dated 27th July, 2023, *w.e.f.* 1st September, 2023, reported as PTCL 2023 St. 862.

**2** The words inserted by Notification No. SRB-3-4/41/2023, dated 27th July, 2023, *w.e.f.* 1st September, 2023, reported as PTCL 2023 St. 862.

**3** Sub-rule (2) added by Notification No. SRB-3-4/28/2024, dated 29th June, 2024, *w.e.f.* 1st July, 2024.

**4** The words, brackets and comma added by Notification No. SRB-3-4/16/2014, dated 1st October, 2014, reported as PTCL 2014 St. 1054(ii).

than a re-insurance company) <sup>1</sup>[\* \* \*],] port operator, airport operator, terminal operator, and airport ground services.

(2) A withholding agent who is not already registered with SRB as service provider shall electronically apply for “Sign Up as Withholding Agent” with SRB on Form SSTW-01 upon which SRB shall issue him a User ID, Password and PIN Code for Sindh sales tax withholding and payment purposes.

(3) A withholding agent, other than a person or a recipient of <sup>2</sup>[the taxable] services covered by <sup>3</sup>[ <sup>4</sup>/clauses (a) and (b)] and (f) to (j)] of sub-rule (2) of rule 1, shall deduct an amount equal to one-fifth of the total amount of sales tax shown in the sales tax invoice issued by a registered person and shall make payment of the balance amount to service provider as per illustration given below,--

### <sup>5</sup>[ILLUSTRATION:

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- I** The words “<sup>a</sup>[in relation to its services of life insurance and health insurance of individual persons]” omitted by Notification No. SRB/3-4/52/2023, dated 26th October, 2023, reported as PTCL 2024 St. 190.
- a** The words inserted by Notification No. SRB-3-4/18/2020, dated 29th June, 2020, *w.e.f.* 1st July, 2020, reported as PTCL 2020 St. 738.
- 2.** Substituted for the word “advertisement” by Notification No. SRB-3-4/4/2015, dated 1st July, 2015, *w.e.f.* 1st July, 2015, reported as PTCL 2015 St. 309.
- 3** Substituted for the word and brackets “clause (f)” by Notification No. SRB-3-4/41/2023, dated 27th July, 2023, *w.e.f.* 1st September, 2023, reported as PTCL 2023 St. 862.
- 4** Substituted for the words and brackets “clauses (a) to (c)” by Notification No. SRB-3-4/28/2024, dated 29th June, 2024, *w.e.f.* 1st July, 2024.
- 5** ILLUSTRATION substituted by Notification No. SRB-3-4/28/2024, dated 29th June, 2024, *w.e.f.* 1st July, 2024. At the time of substitution it was as under:--

“ILLUSTRATION: Value of taxable services excluding sales tax	Rs. 1000
Sales tax chargeable @ <sup>a</sup> [13%]	Rs. <sup>b</sup> [130]
Sales tax to be deducted by the withholding agent	Rs. <sup>c</sup> [26] ( <i>i.e.</i> Rs. <sup>b</sup> [130] ÷ 5)
Sales tax payable by the withholding agent to the service provider	Rs. <sup>d</sup> [104] ( <i>i.e.</i> Rs. <sup>b</sup> [130] - Rs. <sup>c</sup> [26])
Balance amount payable to the service provider by the withholding agent.	Rs. <sup>e</sup> [1104] ( <i>i.e.</i> Rs. 1000 + Rs. <sup>d</sup> [104]).”

- a** Substituted for the figures “<sup>aa</sup>[14%]” by Notification No. SRB-3-4/11/2016, dated 28th June, 2016, *w.e.f.* 1st July, 2016, reported as PTCL 2017 St. 102.

Value of taxable services excluding sales tax	Rs. 1000
Sales tax chargeable @ 15%	Rs. 150
Sales tax to be deducted by the withholding agent	Rs. 30 ( <i>i.e.</i> Rs. 150/5)
Sales tax payable by the withholding agent to the service provider	Rs. 120 ( <i>i.e.</i> Rs. 150 - Rs. 30)
Balance amount payable to the service provider by the withholding agent	Rs. 1120 ( <i>i.e.</i> Rs. 1000 + Rs. 120)]

<sup>1</sup>[Provided that where the invoice issued by the registered person does not indicate the amount of sales tax, the withholding

- aa** Substituted for the figures “15%” by Notification No. SRB-3-4/4/2015, dated 1st July, 2015, *w.e.f.* 1st July, 2015, reported as PTCL 2015 St. 309.
- b** Substituted for the figures “<sup>a</sup>[140]” by Notification No. SRB-3-4/11/2016, dated 28th June, 2016, *w.e.f.* 1st July, 2016, reported as PTCL 2017 St. 102.
- a** Substituted for the figures “150” by Notification No. SRB-3-4/4/2015, dated 1st July, 2015, *w.e.f.* 1st July, 2015, reported as PTCL 2015 St. 309.
- c** Substituted for the figures “<sup>a</sup>[28]” by Notification No. SRB-3-4/11/2016, dated 28th June, 2016, *w.e.f.* 1st July, 2016, reported as PTCL 2017 St. 102.
- a** Substituted for the figures “30” by Notification No. SRB-3-4/4/2015, dated 1st July, 2015, *w.e.f.* 1st July, 2015, reported as PTCL 2015 St. 309.
- d** Substituted for the figures “<sup>a</sup>[112]” by Notification No. SRB-3-4/11/2016, dated 28th June, 2016, *w.e.f.* 1st July, 2016, reported as PTCL 2017 St. 102.
- a** Substituted for the figures “120” by Notification No. SRB-3-4/4/2015, dated 1st July, 2015, *w.e.f.* 1st July, 2015, reported as PTCL 2015 St. 309.
- e** Substituted for the figures “<sup>a</sup>[1112]” by Notification No. SRB-3-4/11/2016, dated 28th June, 2016, *w.e.f.* 1st July, 2016, reported as PTCL 2017 St. 102.
- a** Substituted for the figures “1120” by Notification No. SRB-3-4/4/2015, dated 1st July, 2015, *w.e.f.* 1st July, 2015, reported as PTCL 2015 St. 309.
- I** Proviso added by Notification No. SRB-3-4/13/2017, dated 5th June, 2017.

agent shall deduct and withhold the amount of sales tax, at the rate applicable to the services provided or rendered to him, from the amount invoiced or billed or charged by such registered person and, unless otherwise specified in the contract between the service recipient and the service provider, the amount of sales tax for the purposes of this rule, shall be worked out on the basis of gross value of the taxable services under the tax fraction formula. However, this shall not absolve the registered service provider of his liability to the tax and the penalty and default surcharge thereon, as payable under the Act or the rules made thereunder.]

(4) A withholding agent, having Free Tax Number (FTN) or National Tax Number (NTN) or Sindh sales tax registration number (SNTN) and falling under sub-rule (2) of rule 1, shall, on receipt of taxable services from <sup>1</sup>[an unregistered person or from a person who has ceased to be an active taxpayer], deduct the amount of sales tax, at the tax rate applicable to the taxable services provided or rendered to him, from the amount invoiced or billed or demanded or charged by <sup>2</sup>[such an unregistered person or by such a person who has ceased to be an active taxpayer] and, unless otherwise specified in the contract between the service recipient and the service provider, the amount of sales tax for the purpose of this rule, shall be worked out on the basis of gross value of taxable services <sup>3</sup>[under the tax fraction formula]:

Provided that in case a withholding agent receives taxable services from an un-registered person, he shall be responsible to obtain and keep in record a copy of the CNIC of the un-registered service provider if he is an individual and a copy of the NTN certificate of the un-registered service provider if he is an AOP or a

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**1** Substituted for the words “unregistered persons” by Notification No. SRB-3-4/41/2023, dated 27th July, 2023, *w.e.f.* 1st September, 2023, reported as PTCL 2023 St. 862.

**2** Substituted for the words “such un-registered service provider” by Notification No. SRB-3-4/41/2023, dated 27th July, 2023, *w.e.f.* 1st September, 2023, reported as PTCL 2023 St. 862.

**3.** The words inserted by Notification No. SRB-3-4/4/2015, dated 1st July, 2015, *w.e.f.* 1st July, 2015, reported as PTCL 2015 St. 309.

company. The withholding agent shall also be responsible to enter the name, CNIC and NTN of the un-registered service provider correctly in the relevant columns of the return Form SST-03 or SSTW-03, as the case may be.

<sup>1</sup>[(4A) Without prejudice to the provisions of sub-rules (4), (5) and (5A), a withholding agent covered by <sup>2</sup>[clauses (a) and (b)] of sub-rule (2) of rule 1 shall deduct and withhold an amount equivalent to four-fifth of the total amount of sale tax as shown in the tax invoice issued by the registered person and shall make payment of the balance amount to the such registered person.]

(5) A person mentioned in clause (f) of sub-rule (2) of rule 1, who receives the services of advertisement <sup>3</sup>[, auctioneers, renting of immovable property and <sup>4</sup>[\* \* \*] transportation or carriage of goods by road <sup>5</sup>/(other than the services of <sup>6</sup>[\* \* \*] transportation and carriage of goods through truck *addas or* through bus/wagon stands)/as are] provided or rendered by a person registered with SRB or <sup>7</sup>[by a non-resident person based in a country other than] Pakistan, shall deduct the amount of sales tax as mentioned in the invoice or the bill issued by the service provider, from the payment due to the service provider. In case the sales tax amount is not indicated on the invoice, the recipient shall deduct the amount of sales tax at the applicable rate of tax <sup>8</sup>[, under

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- 1 Sub-rule (4A) inserted by Notification No. SRB-3-4/41/2023, dated 27th July, 2023, *w.e.f.* 1st September, 2023, reported as PTCL 2023 St. 862.
  - 2 Substituted for the words and brackets "clauses (a) to (c)" by Notification No. SRB-3-4/28/2024, dated 29th June, 2024, *w.e.f.* 1st July, 2024.
  - 3. The words inserted by Notification No. SRB-3-4/4/2015, dated 1st July, 2015, *w.e.f.* 1st July, 2015, reported as PTCL 2015 St. 309.
  - 4 The words "inter-city" omitted by Notification No. SRB-3-4/43/2024, dated 25th July, 2024.
  - 5 The brackets and words inserted by Notification No. SRB-3-4/20/2019, dated 27th June, 2019, *w.e.f.* 1st July, 2019, reported as PTCL 2019 St. 737.
  - 6 The words "inter-city" omitted by Notification No. SRB-3-4/43/2024, dated 25th July, 2024.
  - 7. Substituted for the word "based outside" by Notification No. SRB-3-4/4/2015, dated 1st July, 2015, *w.e.f.* 1st July, 2015, reported as PTCL 2015 St. 309.
  - 8. The commas and words inserted by Notification No. SRB-3-4/4/2015, dated 1st July, 2015, *w.e.f.* 1st July, 2015, reported as PTCL 2015 St. 309.

the tax fraction formula,] from the payment made or to be made to the service provider.

<sup>1</sup>[(5A) The withholding agents mentioned in clause (g) to clause (j) of sub-rule (2) of rule 1 of these rules shall deduct and withhold the whole of the amount of Sindh sales tax on the services mentioned in the said sub-clauses and shall deposit the same in Sindh Government head of account "B-02384" in the prescribed manner.]

(6) Where the services are received by a withholding agent, as specified in clause <sup>2</sup>[(a) of sub-rule (2) of rule 1] of these rules, the following procedure shall be observed, namely:--

(a) the Drawing and Disbursing Officer (DDO), preparing the bill for payment by the accounting office, shall indicate the amount of sales tax to be withheld and deducted in terms of these rules. The accounting office, responsible for making the payment, shall adopt the procedure as indicated below:

(i) in case of services received by a Federal Government department or office, the office of the Accountant General of Pakistan Revenue or the District Account Officer or the Office responsible to make the payment shall deduct and withhold the tax amount and shall transfer the amount, so deducted at source during a month, to Sindh Government's head of account "B-02384--Sindh Sales Tax on Services". Intimation about the withholding and such transfer of Sindh Sales Tax amount shall be sent by the respective AGPR office to the Member

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**1** Sub-rule (5A) added by Notification No. SRB-3-4/24/2019, dated 1st July, 2019, reported as PTCL 2019 St. 745.

**2** Substituted for the brackets and words "(a) sub-rule (2)" by Notification No. SRB-3-4/11/2016, dated 28th June, 2016, w.e.f. 1st July, 2016, reported as PTCL 2017 St. 102.

(Taxation), SRB, Karachi, by the 15th day of the following month;

- (ii) in case of services received by departments or offices under the Sindh Government or District or Local Governments thereof, the Accountant General of the Sindh or the District Accounts Officer or the Office responsible to make the payment, as the case may be, shall deduct and withhold the tax amount and credit the amount, so withheld or deducted at source during a month, to Sindh Government's head of account "B-02384--Sindh Sales Tax on Services" and send an intimation about such withholding and transfer of tax amounts to the Member (Taxation), SRB, Karachi, by the 15th day of the following month;
- (iii) in case of services received by the departments and offices under a Provincial Government, other than the Government of Sindh, or the Districts or Local Governments in Sindh, the Accountant General of that Province or the respective District Accounts Officer or the Office responsible to make the payment, as the case may be, shall deduct and withhold the tax amount and shall credit the amount, so deducted at source during a month, to Sindh Government's head of account "B-02384--Sindh Sales Tax on Services". Cheque for the amount will be prepared by the respective Accountant General or District Accounts Officer or the office responsible to make the payment, as the case may be, in the name of the Member (Taxation), SRB, Karachi, for debit to the aforesaid head of account and the same shall be sent to the said Member (Taxation) by the

15th day of the following month; and

(iv) where the services are received by the departments or offices falling in purview of Military Accountant General (MAG), the MAG shall deduct and withhold the amount of tax and the amount, so deducted at source during a month, shall be transferred to Sindh Government's head of account "B-02384--Sindh Sales Tax on Services". The MAG shall send the intimation (of such deduction/withholding and its transfer to Sindh Government's aforesaid head of account) to the Member (Taxation), SRB, Karachi, by the 15th day of the following month. The amount, so deducted at source, shall simultaneously be reported by MAG office to Accountant General Sindh through civil exchange accounts; and

(b) the concerned Drawing and Disbursement Officer shall prepare the return in Form SSTW-03 for each month and [file the same electronically on e.srb.gos.pk by the 18th day of the month following the tax period to which it relates].

(7) In case of persons not covered by sub-rule (6) above, the withholding agent shall pay the withheld amount of sales tax in the Sindh Government's head of account "B-02384--Sindh Sales Tax on Services" against a PSID/Challan prepared in Form SST-04, as prescribed in the Sindh Sales Tax on Services Rules, 2011, or in Form SSTW-04, as prescribed in these rules, by the following due dates:--

(i) in case the withholding agent is registered as a service provider under the Act, by the prescribed

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I. Substituted for the words "send the same to the Member (Taxation), SRB, Karachi, by the 18th day of the following month" by Notification No. SRB-3-4/4/2015, dated 1st July, 2015, w.e.f. 1st July, 2015, reported as PTCL 2015 St. 309.

due date of the month in which he claims input tax credit/adjustment in Annex-A of his tax return (Form SST-03) or the date on which payment is made to the service provider, whichever is earlier:

Provided that where such a withholding agent does not claim input tax credit for a period of four months succeeding the month in which the tax invoice was issued or is not otherwise entitled to claim input tax credit/adjustment, he shall deposit the withheld amount of tax on the date on which he makes the payment to the service provider or on a date within four months from the date of the invoice, whichever is earlier; '[and]

<sup>2</sup>[(ii) \* \* \*]

- (iii) in case of other withholding agents, not covered by <sup>3</sup>[clause (i)] of this sub-rule, by the 15th day of the following second month in which the tax invoice was issued by the service provider or the date on which payment is made to the service provider, whichever is earlier.

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**1** The word added by Notification No. SRB-3-4/11/2016, dated 28th June, 2016, *w.e.f.* 1st July, 2016, reported as PTCL 2017 St. 102.

**2** Clause (ii) omitted by Notification No. SRB-3-4/11/2016, dated 28th June, 2016, *w.e.f.* 1st July, 2016, reported as PTCL 2017 St. 102. At the time of omission Clause (ii) was as under:--

- "(ii) in case the withholding agent is not registered as a service provider under the Act but is registered with FBR under the Sales Tax Act, 1990, by the 15th day of the month in which he claims input tax credit/adjustment in Annex-A of his tax return (Form STR-7), as prescribed by the FBR, or the date on which payment is made to the service provider, whichever is earlier:

Provided that where such a withholding agent does not claim input tax credit/adjustment for a period of four months succeeding the month in which the tax invoice was issued or is not otherwise entitled to claim input tax credit/adjustment, he shall deposit the withheld amount of tax within a period of four months from the date of the tax invoice or the date when he makes a payments to the service provider, whichever is earlier; and"

**3** Substituted for the words "clauses (i) and (ii)" by Notification No. SRB-3-4/11/2016, dated 28th June, 2016, *w.e.f.* 1st July, 2016, reported as PTCL 2017 St. 102.

(8) In case the withholding agent is also a SRB-registered person under the Act, he shall file the return and deposit the withheld amount of sales tax in the manner as provided under Chapter III of the Sindh Sales Tax on Services Rules, 2011, alongwith his other tax liability, and such person shall not be required to file the return SSTW-03, as prescribed under rule 6 these rules:

Provided that in case the withholding agent is not a SRB-registered person but holds a <sup>1</sup>[tax registration number or NTN or FTN] assigned under the Income Tax Ordinance, 2001 (XLIX of 2001), he shall file the return, as set out in Form SSTW-03 of these rules, electronically, and deposit the with held or deducted amount of tax in Sindh Government's head of account "B-02384" against a withholding challan prescribed in Form SSTW-04:

Provided further that any other withholding agent may also opt to file the prescribed return electronically and deposit the deducted amount in the manner as provided in this sub-rule.

(9) The withholding agent shall pay default surcharge, as prescribed in section 44 of the Act, in case of any delay or default in payment of amount of tax withheld or deducted by him or liable to be withheld or deducted by him and the said amount is not paid in Sindh Government's head of account "B-02384--Sindh Sales Tax on Service" by the due date prescribed under these Rules.

(10) The withholding agent shall furnish to the Officer of the SRB all such information or data as may be required by him for carrying out the purposes of these rules.

(11) A certificate, in the format set out in Form SSTW-06, showing deduction of sales tax, shall be issued to the service provider by the withholding agent duly specifying the name and registration number of service provider, description of services and the amount of sales tax deducted and withheld.

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**I** Substituted for the words "national tax number" by Notification No. SRB-3-4/11/2016, dated 28th June, 2016, w.e.f. 1st July, 2016, reported as PTCL 2017 St. 102.

**4. Responsibility of the registered service provider.--(1)**

The registered service provider shall issue tax invoice, as stipulated in section 26 of the Act, read with sub-rule (1) of rule 29 of the Sindh Sales Tax on Services Rules, 2011, in respect of every taxable service provided or rendered to a withholding agent.

(2) The registered service provider shall ensure that he allows withholding of tax to only such of his service recipients as are withholding agents in terms of sub-rule (2) of rule 1 of these rules and also that such service recipients have provided, to the service provider, the prescribed notice in Form SSTW-05.

(3) The registered service provider shall file monthly return, as prescribed in the Sindh Sales Tax on Services Rules, 2011, and shall adjust the admissible input tax against the output tax in terms of the provisions of section 15 of the Act, taking due credit (in his tax return SST-03) of the amount of sales tax deducted by the withholding agent, in the manner as prescribed under Chapter III of the said Rules.

(4) Where service provider allows withholding of tax by a person who is not covered by the terminology "Withholding agent" as defined in clause (11) of rule 2 of these rules, read with sub-rule (2) of rule 1 thereof, the service provider shall be liable to pay the tax involved alongwith the default surcharge thereon.

**5. Application of other provisions.--<sup>1</sup>[(1)]** All the provisions of the rules and notifications made or issued under the Act, shall apply in relation to the taxable services, the service providers and the service recipients or withholding agents covered by these rules, to the extent that these are not inconsistent with the provisions of these rules.

<sup>2</sup>[(2) The withholding agent shall maintain the records as

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**1** Existing provisions shall be numbered as sub-rule (1) by Notification No. SRB-3-4/18/2020, dated 29th June, 2020, *w.e.f.* 1st July, 2020, reported as PTCL 2020 St. 738.

**2** Sub-rule (2) added by Notification No. SRB-3-4/18/2020, dated 29th June, 2020, *w.e.f.* 1st July, 2020, reported as PTCL 2020 St. 738.

prescribed in section 26 of the Act and in sub-rule (2A) of rule 29 of the Sindh Sales Tax on Services Rules, 2011, for a period of 8 years <sup>1</sup>[for the tax periods ending on 30th June, 2025 or earlier and for a period of six years from the end of the financial year to which such records or documents relate for tax periods starting on 1st July, 2025 or thereafter]. The withholding agent shall also maintain, for a period of 8 years <sup>2</sup>[for the tax periods ending on 30th June, 2025 or earlier and for a period of six years from the end of the financial year to which such records or documents relate for tax periods starting on 1st July, 2025 or thereafter], the record of the tax invoices received by him from the service providers and the documents and banking instruments showing the withholding agents' compliance of the provisions of section 73 of the Sales Tax Act, 1990, and of clause (i) of rule 22A of the Sindh Sales Tax on Services Rules, 2011.]

**6. Forms prescribed for withholding agents.**--The forms, in Form SSTW-01 to Form SSTW-06, as annexed to these rules, are prescribed for the purpose of these rules.

**7. Repeal.**--The Sindh Sales Tax Special Procedure (Withholding) Rules, 2011, issued under Notification No. SRB-3-4/1/2011, dated the 24th August, 2011, is hereby repealed.

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**1** Substituted for the words “from the tax period to which it relates” by Notification No. SRB-3-4/28/2024, dated 29th June, 2024, *w.e.f.* 1st July, 2024.

**2** Substituted for the words “from the tax period to which it relates” by Notification No. SRB-3-4/28/2024, dated 29th June, 2024, *w.e.f.* 1st July, 2024.

	<b>Government of Sindh Sindh Revenue Board</b> <b>Sign up Form for SRB Withholding Agents</b>		<b>SSTW-01</b>
1	Sheet No. <input type="text"/> of <input type="text"/>		Token No. <input type="text" value="N"/>
2	<input type="checkbox"/> <b>Apply for</b> <input type="checkbox"/> Sign as SRB Withholding Agent not holding any SNTN <input type="checkbox"/> Change in Particulars <span style="float: right;">NTN <input type="text"/> <input type="checkbox"/></span>		
3	Authorization <input type="checkbox"/> Sindh Revenue Board is authorized to obtain my registration/enrollment particulars from FBR and other Provincial Revenue authorities of Revenue. This option is applicable only to taxpayers already registered with FBR, and authorizing SRB Portal to transfer the registration particulars from FBR Portal.		
4	Category <input type="checkbox"/> Company <input type="checkbox"/> Individual <input type="checkbox"/> AOP		
5	Name _____		Gender <input type="checkbox"/> Male <input type="checkbox"/> Female
6	CNIC/PP No. _____ [For Individual only, Non-Resident to write Passport (PP) No.]		
7	Address Registered office Address for Company and Mailing/Business Address for individual & AOP, for all correspondence  Office/Shop/House /Flat /Plot No. _____ Street/Lane/Plaza/Floor/Village _____ Block/Mohala/Sector/Road/Postal Office/etc.  Province _____ District _____ City/Taluka (with zip code) _____ Area/Town _____ Service Code _____		
8	Principal Service to be received _____		
[8A]	E-mail address for the purpose of rule 60 of the Sindh Sales Tax on Services Rules, 2011, read with rule 5 of these rules _____.]		

I Row No. 8A and entries relating thereto added by Notification No. SRB-3-4/20/2019, dated 27th June, 2019, w.e.f. 1st July, 2019.

<b>Agent Particulars u/s 67</b>					
9 Rep. Type <input type="checkbox"/> Self <input type="checkbox"/> Authorized Person u/s 67 In Capacity as _____					
10 CNIC/NTN _____ Name _____					
11 Address		Office/Shop/House/Flat/Plot No.	Street/Lane/Plaza/Floor/Village	Block/Mohala/Sector/Road/Postal Office/etc.	
		Province	District	City/Taluka (with zip code)	Area/Town
12 Phone		Mobile Area Code	Number	Area Code	Number
13 E-Mail		(e-Mail address for all correspondence)			
<b>Directors/Shareholders/ Particulars</b>	14 I, the undersigned solemnly declare that to the best of my knowledge and belief the information given above is correct and complete in all respects. It is further declared that any letter or information or notice sent on the e-mail address or the address given in the registry portion will be accepted as served under the law. I also hereby authorize Sindh Revenue Board to obtain my registration data from Federal Board of Revenue and other provincial tax administrations.				Signature
	Date _____	CNIC/Passport No. _____	Name of Applicant _____		
<b>Official Area</b>	15 NTN already allotted by FBR _____ User Id allotted by SRB _____				Signature of issuing officer
	Date _____	Tax Office _____			

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		<b>Government of Sindh Sindh Revenue Board De-Signing for Withholding Agents</b>				<b>SSTW-02</b>		
<b>Registry</b>	1	SNTN <u>S</u> <u>          </u> <u>-</u> <u>          </u> <u>-</u> <u>          </u>	(Sheet No. <u>      </u> of <u>      </u> )	Acknowledgment No. <u>No.</u>				
	2	Category: <input type="checkbox"/> Individual <input type="checkbox"/> Company <input type="checkbox"/> AOP						
	3	Status: <input type="checkbox"/> Resident <input type="checkbox"/> Non-Resident						
	4	CNIC No. <u>          </u> for individual only						
	5	Reg./Inc. No. _____ for company & registered AOP only	Date of incorporation _____					
	6	Name: _____	Trade Name: _____					
	7	Address: Registered Office Address for Company and Mailing/Business Address for Individual & AOP, for all correspondence						
<b>Reasons for De-signing</b>	Office/Shop/House/Flat/PLOT No.	Street/Lane/Plaza/Floor/Village	Block/Mohala/Sector/Road/Postal Office/etc.					
	Province _____	District _____	City/Taluka (with zip code) _____			Area/Town _____		
	e-mail address _____	Telephone Number _____						
	<input type="checkbox"/> Ceased to carry on business <input type="checkbox"/> Services (to be received) has become exempt or non-taxable in Sindh (Give details) <input type="checkbox"/> Merger with another company or firm or business (Attach evidence) <input type="checkbox"/> Transfer or sale of business (Attach evidence) with NTN of the Transferee or the buyer <input type="checkbox"/> Other (Please describe)							
<b>Declaration</b>	I, the undersigned solemnly declare that to the best of my knowledge and belief the information given above is correct and complete in all respects. It is further declared that any letter or information or notice sent on the e-mail/address, given in the registry portion, will still be accepted as served under the law. I request for de-registration of my name.							
	Date _____	CNIC/Passport No. _____	Name of Applicant (with designation) _____			Signature _____		

	<p style="text-align: center;"><b>Government of Sindh Sindh Revenue Board</b> <b>Monthly Sales Tax Return for Withholding Agent</b> <b>Sindh Sales Tax Special Procedure (Withholding) Rules, 2014</b></p> <p style="text-align: right;"><b>SSTW-03</b></p>																																		
<p><b>A: Withholding Agent's Details</b></p> <p>Name: _____ Tax Period: _____</p> <p>Address: _____ SNTN/ NTN/ FTN/ e-Sign Up#: _____</p> <p>Category: _____</p> <p><b>B: Details of sales tax deducted during month</b></p> <table border="1" style="width: 100%;"><thead><tr><th>Sr. No.</th><th>Name of Service Provider</th><th>CNIC</th><th>SNTN/ NTN</th><th>Invoice No.</th><th>Invoice Date</th><th>Value of Service</th><th>SST Invoiced</th><th>SST Withheld</th></tr></thead><tbody><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></tbody></table> <p><b>Verification</b> I, _____, holder of CNIC No. _____ in my capacity as _____, certify that the information given above is correct, complete and in accordance with the provisions of the Sindh Sales Tax on Services Act, 2011 and the rules and notifications issued thereunder.</p> <p>Date: _____ Signature: _____</p>									Sr. No.	Name of Service Provider	CNIC	SNTN/ NTN	Invoice No.	Invoice Date	Value of Service	SST Invoiced	SST Withheld																		
Sr. No.	Name of Service Provider	CNIC	SNTN/ NTN	Invoice No.	Invoice Date	Value of Service	SST Invoiced	SST Withheld																											

<b>Head of Account</b>		<b>“B-02384---Sindh Sales Tax on Services”</b>	
<b>Sr.</b>	<b>Description</b>	<b>Amount</b>	Amount (in words): _____
1.	Sales Tax on services		(In figures): _____
2.	Additional Tax/Surcharge/Others		
3.	Arrears		
4.	Penalty		CPR No.: _____
<b>Total</b>			-----

	<b>Government of Sindh Sindh Revenue Board</b> <b>Tax Payment Challan Form for Withholding Agent</b> <b>Sindh Sales Tax Special Procedure (Withholding) Rules, 2014</b>						<b>SSTW-04</b>				
							Month	Year			
NTN/FTN/SNTN	S						-		2	0	
Name: _____ Address: _____ Category: _____ Head of Account "B-02384----Sindh Sales Tax on services"											
<b>Sr. No.</b>	<b>Description</b>	<b>Amount</b>									
1.	Sales Tax on Services										
2.	Additional Tax/Surcharge/Others										
3.	Arrears										
4.	Penalty/Fine										
Total											
Amount (in words): _____											

Mode & Particulars of Payment

Sr.	Type	No.	Amount	Date	Bank	City	Branch Name & Address

**DECLARATION OF DEPOSITOR**

I hereby declare that the particulars mentioned in this tax payment challan are correct to the best of my knowledge and belief.

CNIC: \_\_\_\_\_

Name: \_\_\_\_\_

Date: \_\_\_\_\_  
(DD-MM-YYYY)

[BAR CODE]

PSID NO. \_\_\_\_\_

Signature of Depositor

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**SSTW-05**

Ref No. _____	Dated _____
M/s. _____	
SNTN _____	
Address _____	
<b>NOTICE UNDER RULE 3(1) OF THE SINDH SALES TAX SPECIAL PROCEDURE (WITHHOLDING) RULES, 2014.</b>	
Dear Sir,	
Kindly note that we are a withholding agent in terms of the provisions of the Sindh Sales Tax Special Procedure (Withholding) Rules, 2014, and that we shall withhold and deduct the prescribed amounts of Sindh sales tax against your tax invoices in relation to the services provided or rendered by you to us. We hold NTN/FTN/SNTN/e-Sign Up# _____	
2. We declare that we are resident in Sindh and have a place of business in Sindh and that we qualify to be a Withholding Agent under sub-rule (2) of rule 1 of the Sindh Sales Tax on Special Procedure (Withholding) Rules, 2014.	
3. We undertake to deposit the withheld/deducted amounts of Sindh sales tax in the Sindh Government's head of account "B-02384----Sindh Sales Tax on Services" against a SRB-prescribed PSID/Challan (SST-04 or SSTW-04) in the manner prescribed under the aforesaid Sindh Sales Tax Special Procedure (Withholding) Rules, 2014, and we shall provide you a certificate of deduction-cum-deposit in terms of rule 3(11) thereof.	
Signature _____	
Name _____	
CNIC _____	
Designation _____	
Date _____	
Official seal _____	

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**SSTW-06**

Ref No. \_\_\_\_\_

Dated \_\_\_\_\_

**CERTIFICATE OF DEDUCTION/WITHHOLDING OF THE SINDH SALES TAX ON SERVICES.**

I/We \_\_\_\_\_ (SNTN \_\_\_\_\_, STRN \_\_\_\_\_), located at \_\_\_\_\_ do hereby certify that we deducted/withheld the following amount of Sindh sales tax on the services provided to us by M/s \_\_\_\_\_ SNTN/NTN \_\_\_\_\_ or CNIC \_\_\_\_\_ :--

Sr. No.	Tax Invoice No.	Tax Invoice Date	Value of taxable services	Amount of tax involved	Amount of tax withheld/deducted
(1)	(2)	(3)	(4)	(5)	(6)

Tax period of the Tax return/withholding return in which this tax was paid, by the services recipient	CPR No. ("S1" - series) & date in which the deducted/withheld tax amount was included for payment under Sindh Govt's head of account "B-02384"	Remarks, if any
(7)	(8)	(9)

This certificate is issued in pursuance of rule 3(11), of the Sindh Sales Tax Special Procedure (Withholding) Rules, 2014.

Signature \_\_\_\_\_

Name \_\_\_\_\_

CNIC \_\_\_\_\_

Designation \_\_\_\_\_

Date \_\_\_\_\_

Official seal \_\_\_\_\_