



**GOVERNMENT OF SINDH  
SINDH REVENUE BOARD**

Karachi, the 3<sup>rd</sup> August, 2019

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

SRB-3-4/31/2019.----- 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 5, 6, 9, 13, 26 and 75 thereto, the Sindh Revenue Board is pleased to direct that the following further amendments shall be made in the Sindh Sales Tax on Services Rules, 2011, namely:-

In the said Rules, in rule 34, -----

- (a) in the title of the rule, the comma and words “, **and advertisements in newspapers and periodical**” shall be omitted;
- (b) in sub-rule (1) -----
  - (i) in clause (d), after the word “media” at the end, the words “other than those transmitted through or displayed at the website or web page of the newspapers and periodicals published in Sindh; and” shall be added; and
  - (ii) clause (dd) shall be omitted;
- (c) in sub-rule (2), for the words “or for printing on newspaper and periodical”, the words “, other than the advertisements printed in the newspapers and periodicals published in Sindh and also other than the advertisements transmitted through or displayed on the website or web page of newspapers and periodical published in Sindh” shall be added; and
- (d) in sub-rule (2A), for the words “and in any newspaper and periodical”, the comma and words “, other than the advertisement on the website or web page of newspapers and periodicals published in Sindh” shall be substituted.

2. This notification shall take effect on and from the 1<sup>st</sup> day of July, 2019.

  
(KHALID MAHMOOD)  
Chairman

[File No. SRB/TP/59/2017]