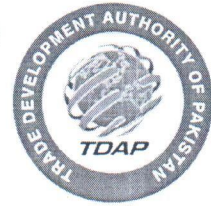




TRADE DEVELOPMENT AUTHORITY OF PAKISTAN
GOVERNMENT OF PAKISTAN
KARACHI EXPO CENTRE
KARACHI



Assistant Director

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No.TDAP-3(36)/KEC/SRB/15
Dated: 22nd October, 2015

NOTICE

Subject: **Withholding of Sindh Sales Tax On Services For Receiving The Taxable Services Of Renting of Immovable Property Falling Under The Tariff Heading of 9806.3000 of The Second Schedule To The Sindh Sales Tax On Services Act, 2011 And Sindh Sales Tax On Services (Special Procedure) Withholding, Rules, 2015.**

The above mentioned subject issue may be referred.

2. The Karachi Expo Centre Management has been informed through the SRB Letter No. SRB-COM-IV/WHT-ROIP/2015-16/94687 dated 21st August, 2015 that The Provincial Legislative Assembly of Sindh has been pleased to pass "The Sindh Finance Act, 2015" whereby the services of "Renting of Immoveable Property Services" under tariff heading 9806.3000, have been included in the Second Schedule of the Sindh Sales Tax on Services Act, 2011 (Act-2011) and accordingly are liable to tax at 6% w.e.f 1st July, 2015, vide notification No.SRB-3-4/3/2015 dated 1st July, 2015 (also available on SRB's Official website www.srb.gos.pk).

3. In order to implement the act of the legislature, the Sindh Revenue Board, accordingly, in the pursuance of the sections 13, read with sub-section (4) of section 3 and sub-section (3) of section 9 & section 72 of the Act – 2011 has directed amendment in the Sindh Sales Tax Special Procedure Withholding, Rules 2014, whereby the service recipients of renting of immovable property services have been declared as the withholding agents for the purposes of withholding & depositing of the Sindh Sales Tax on Services amounts in the Government of Sindh's Head of Account "B-02384" in the prescribed manner. The SST withholding Rules – 2014 are also available on the official website of SRB i.e. www.srb.gos.pk.

4. It is, therefore, informed to all the event organizers to get e-signed up / registered with the SRB and pay the relevant taxes as per the government rules.

(Rashid Hussain)

Assistant Director (Expo Centre)