

Rules	Sub-rule	Clause	The Sindh Sales Tax Special Procedure (Withholding) Rules, 2011 issued under notification No. SRB-3-4/1/2011, dated 24 <sup>th</sup> August, 2011 repealed.
			<b>AMENDMENT MADE BY SRB-3-4-13-2017 dated 5<sup>th</sup> June, 2017</b>
			<b>NEW / inserted</b> Deletion or Omitted Substituted
3			<b>Responsibility of a withholding agent:</b>
	3		"Provided that where the invoice issued by the registered person does not indicate the amount of sales tax, the withholding 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."