

Rules	Sub-rule	Clause	<b>The Sindh Sales Tax Special Procedure (Withholding) Rules, 2011</b>
			<b>FURTHER AMENDMENT BY SRB-3-4-24-2019 dated 1<sup>st</sup> July, 2019</b>
			<b>NEW / inserted</b> Deletion or Omitted Substituted
1			<b>Short title, application and commencement.</b>
	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:-
		(g)	SRB-registered persons receiving or procuring taxable service from un-registered persons;
		(h)	SRB-registered persons or insurers (tariff heading 9813A000 and the sub-heads thereof) receiving or procuring the services provided or rendered by insurance agents or insurance brokers (tariff heading 9855.0000);
		(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); 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 6 <sup>th</sup> February, 2018 and No. SRB-3-4/8/2013 dated 1 <sup>st</sup> July, 2013.";
2			<b>Definition</b>
	11		"Withholding agent" means a person as specified in sub-rule (2) of rule 1 of these Rules provided that he is resident in Sindh or has a place of business in Sindh.  "Provided that in relation to the provisions of clause (i) of sub-rule (2) of rule 1 of these rules, the cab aggregator resident in Pakistan and the branch office or resident representative (in Pakistan) of the cab aggregator not resident in Pakistan shall be the withholding agent for the purposes of these rules."; and
3			<b>Responsibility of a withholding agent. --</b>
	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."