

		SECOND SCHEDULE - PART B (REDUCE RATE OF TAX)
		Reduce rate of tax by sub-section (2) of section (8) of the Sindh Sales Tax on Services Act, 2011
	NEW <u>Deleted or omitted</u>	This notification shall take effect from 1 st July 2013 in supersession of notification No. SRB-3-4/2/2011 dated 24-08-2011 and No. SRB-3-4/6/2013 dated the 18-06-2013 and No. SRB-3-4/8/2013 dated the 1 st July 2013

¹ 9835.0000	Services provided or rendered by call centers	3%	<p>1. Services provided or rendered by a call center from a place of business in Sindh for which the registered person receives the value of the services from a place outside Pakistan in foreign exchange through banking channels in the business bank account of the registered person in the manner prescribed by the State Bank of Pakistan.</p> <p>2. Input tax credit shall not be admissible</p>
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¹ Move of exemption SRB SRB-3-4-13-2021