



# The Sindh Government Gazette

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## PART-I

GOVERNMENT OF SINDH

LAW DEPARTMENT

Karachi dated the 26<sup>th</sup> November, 2015.

No. S.Legis: 1(5)/2015. The following Ordinance made by the Governor of Sindh is hereby published for general information:-

**THE SINDH SALES TAX ON SERVICES ( AMENDMENT) ORDINANCE**  
**2015.**

Sindh Ordinance No. V of 2015.

**AN**  
**ORDINANCE**

to amend the Sindh Sales Tax on Services Act, 2011.

**WHEREAS** it is expedient to amend the Sindh Sales Tax on Services Act, 2011, in the manner hereinafter appearing; **Preamble.**

**AND WHEREAS** the Provincial Assembly is not in session and the Governor is satisfied that circumstances exists which render it necessary to take immediate action;

**NOW, THEREFORE**, in exercise of the powers conferred by clause (1) of Article 128 of the Constitution of the Islamic Republic of Pakistan, 1973, the Governor is pleased to make and promulgate the following Ordinance:-

1. (1) This Ordinance may be called the Sindh Sales Tax on Services (Amendment) Ordinance, 2015.

**Short title and commencement.**



**Amendment of  
section 2 of the Sindh  
Act No. XII of 2011.**

- (2) It shall come into force at once and shall be deemed to have taken effect on and from 1<sup>st</sup> day of July, 2015.

2. In the Sindh Sales Tax on Services Act, 2011, hereinafter referred to as the said Act, in section 2, for clause (72C), the following shall be substituted:-

“72(C) “renting of immovable property services” means any service provided or rendered, to any person by another person, by renting of immovable property as defined in clause (72B) of this section, or any other service in relation to such renting for use as offices or factories in the course or furtherance of business and commerce.”.

**Insertion of new  
section 84 in the  
Sindh Act No. XII of  
2011.**

3. In the said Act, after section 83, the following new section shall be inserted:-

“Validation. Notwithstanding anything contained in this Act or any law for the time being in force, or any judgment, decree or order of any court, the notifications issued by the Board and the notices issued or orders passed by the officers of SRB for registration of taxpayer or for levy, collection, withholding, payment or recovery of tax on renting of immovable property services shall be deemed to have been validly issued or passed under this Act.”.

(DR. ISHRAT-UL-EBAD KHAN)  
GOVERNOR OF SINDH

MUHAMMAD ASLAM SHAIKH  
ACTING LAW SECRETARY