

**SINDH ACT NO.IV OF 2016**

**THE SINDH SALES TAX ON SERVICES (AMENDMENT) ACT, 2015**

[16<sup>th</sup> February, 2016]

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**

It is hereby enacted as follows:-

**Short title and commencement.**

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

(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:-

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

“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 or in the course or furtherance of business and commerce.”.

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

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

“84. **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.”.

4. The Sindh Sales Tax on Services (Amendment) Ordinance, 2015, is **Repeal** hereby repealed.