



**PROVINCIAL ASSEMBLY OF SINDH  
NOTIFICATION  
KARACHI, THE 11<sup>TH</sup> APRIL, 2018**

**SCAN TO VERIFY**  
LAW DEPARTMENT  
GOVERNMENT OF SINDH  
[www.sindhlaws.gov.pk](http://www.sindhlaws.gov.pk)

**NO.PAS/LEGIS-B-05/2018-** The Sindh Sales Tax on Services (Amendment) Bill, 2018 having been passed by the Provincial Assembly of Sindh on 28<sup>th</sup> February, 2018 and assented to by the Governor of Sindh on 04<sup>th</sup> April, 2018 is hereby published as an Act of the Legislature of Sindh.

**THE SINDH SALES TAX ON SERVICES (AMENDMENT) ACT, 2018**

**SINDH ACT NO. VII OF 2018**

**AN  
ACT**

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

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

It is hereby enacted as follows:-

1. (1) This Act may be called the Sindh Sales Tax on Services (Amendment) Act, 2018. **Short title and commencement.**
- (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 4, in sub-section (1), for clause (b), the following shall be substituted:- **Amendment of section 4 of Sindh Act No.XII of 2011.**

“(b) an activity of supply or provision of movable or immovable property by way of lease, rent, license or other similar arrangement; and”.
3. In the said Act, in section 84, the full-stop at the end shall be replaced by a colon and thereafter the following proviso shall be added:- **Amendment of section 84 of Sindh Act No.XII of 2011.**

“Provided that the levy and collection of sales tax on renting of immovable property services on any date on or after the first day of July, 2015 shall be deemed to be and shall always be deemed to have been validly levied and collected, notwithstanding anything contained in this Act or any law for the time being in force or any judgment, decree or order of any court.”.

**BY ORDER OF THE SPEAKER  
PROVINCIAL ASSEMBLY OF SINDH**

**G.M.UMAR FAROOQ  
SECRETARY  
PROVINCIAL ASSEMBLY OF SINDH**