



NOTIFICATION
(Sindh Sales Tax on Services)

No.SRB-3-4/05/2022 ----- In exercise of the powers conferred by sub-section (1) of section 34 of the Sindh Sales Tax on Services Act, 2011 (Sindh Act No. XII of 2011), read with section 35 thereof, the Board is pleased to direct that the following further amendments shall be made in its notification No.SRB-3-4/21/2021 dated 13th July, 2021, namely :--

In the aforesaid notification, for the TABLE, the following TABLE, shall be substituted ---

TABLE

Officer of the SRB	Unit	Sales Tax Jurisdiction
(1)	(2)	(3)
COMMISSIONER-I	1	Telecommunication
	2	Hotels, Motels and Guest Houses
		Restaurants
		Marriage Halls and Lawns
		Caterers
		Clubs and Race Clubs
		Event Management Services and Exhibition Services
		Out-door Photographers & Videographers
		Indoor sports and game center
	Vehicle parking and valet services	
	4	Business Support Services
		Supply Chain Management or Distribution (including delivery) Services
		Call Centers
		Visa Processing Services including Advisory and Consultancy Services for Migration or Visa Application Filing Services
	9	Banks
		Debt Collection Services and other Debt Recovery Services provided or rendered by debt collection agencies or recovery agencies or other persons
	11	Non-banking Financial Institutions and Companies
Investment Banks		
Investment Advisory		
Fund and Assets Management		

COMMISSIONER-I	11	Foreign Exchange Dealer, Exchange Company, Money Changer and Money Exchanger
		Commission and Brokerage on Foreign Exchange Dealings
		Issuance, Processing and Operation of Credit and Debit Cards
		ATM Operations, Maintenance and Management Services
	13	Beauty Parlours, Beauty Clinics, Sliming Clinics or Centres and Others
		Healthcare, Gyms, Physical Fitness Centers, Body Massage Center
		Cosmetic and Plastic Surgery and Transplantations
		Fashion Designers
	16	Laundries and Dry Cleaners
		Surveyors
		Actuarial services
		Technical Inspection and Certification Services, including Quality Control Certification Services and ISO Certifications
	25	Valuation Services, including Competency and Eligibility Testing Services
		Technical Testing and Analysis Service
		Training services
		Services provided or rendered by Laboratories, other than the services relating to pathological, radiological or diagnostic test of patients
COMMISSIONER-II	3	Construction Services
		Ready Mix Concrete Service
		Services of mining of minerals and allied and ancillary services in relation thereto
		Site preparation and clearance, excavation, earth moving and demolition services
		Architects or Town Planners
		Interior Decorators
	3A	Contract Execution
		Contractor of Buildings
		Erection, Commissioning and Installation Services
		Property Developers or Promoters
	10	Insurance & Re-insurance
		Insurance agents
	12	Stockbrokers, Futures Brokers and Commodity Brokers
		Leasing
		Modaraba and Musharika
		Share Transfer Agents
		Services provided or rendered by a Registrar to an Issue
		Underwriters
	26	Credit Rating Agency
		Fumigation Services
		Janitorial Services
		Waste collection, transportation, processing and management services
	32	Maintenance and Cleaning Services
		Terminal Operators and Port Operators
		Dredging and Desilting Services

COMMISSIONER-III	17	Courier Services
	18	Travel Agents
		Tour Operators
	21	Franchise Services
		Intellectual Property Services
	23	Inter-city Transportation or Carriage of Goods by Road or through Pipeline or Conduit
		Packers and Movers
		Electric power transmission services
	24	Withholding of Sindh Sales Tax
	24A	Withholding of Sindh Sales Tax of all offices and departments of Federal, Provincial and Local or District Governments
	27	Auctioneers
		Renting of Immovable Property Services
		Purchase or Sale or Hire of Immovable Property
		Property Dealers
		Renting of machinery, equipment, appliance and other tangible goods
	29	Auto-workshops and Authorized Service Stations
		Workshop for Machinery
		Workshop for Electric or Electronic Equipment or Appliances, etc., including Computer Hardware
		Car or Automobile Washing or Similar Service Stations
Car or Automobile Dealers		
Services provided or rendered by cab aggregator and services provided and rendered by the owners or drivers of the motor vehicles using the cab aggregator services		
Rent a Car and Automobile Rental Services		
COMMISSIONER-IV	5	Ship Management Services
		Shipping Agents
		Freight Forwarding Agents
	6	Ship Chandlers
		Stevedores
	7	Customs Agents
	8	Public Bonded Warehouses
		Warehouses and depots for storage or cold storage
	14	Labour and Manpower Supply Services
		Recruiting Agents
	15	Security Agencies
	19	Advertisements on TV
		Advertisements on Radio
		Advertisements on Billboards, Signboards or Digital Boards
		Advertisements on Poles
		Advertising Agencies
	20	Public Relation Services
		Advertisements on Cable TV & CCTV
		Cable TV Operators
	22	Other advertisements, including those on Web, Internet, etc.
		Market Research Agency
		Sponsorship Services
		Programme Producers and Production Houses

COMMISSIONER-IV	28	Legal Practitioners and Consultants and Accountants & Auditors
		Management Consultants
		Software or IT based System Development Consultants
		Corporate Law Consultants
	28	Technical, Scientific and Engineering Consultants
		Other Consultants, including Tax Consultants, Human Resources and Personnel Development Consultants
	30	Commission Agents
	30A	Toll Manufacturing or Processing
		Indenters' Services
	31	Airport Services
Airport Operators		
Chartered Flights Services		
COMMISSIONER (SUKKUR)	33	Services provided or rendered in the Civil Divisions of Sukkur and Larkana
COMMISSIONER (HYDERABAD)	34	Services provided or rendered in the Civil Divisions of Hyderabad, Shaheed Benazirabad and Mirpurkhas
COMMISSIONER (APPEALS-I)	35	Appeals under sections 57, 58, 59 and 64 of the Sindh Sales Tax on Services Act, 2011, in relation to the orders passed or decisions made by the officers of the SRB in the matters and jurisdiction of the units under Commissioners-I, III, V and Hyderabad.
COMMISSIONER (APPEALS-II)	35A	Appeals under sections 57, 58, 59 and 64 of the Sindh Sales Tax on Services Act, 2011, in relation to the orders passed or decisions made by the officers of the SRB in the matters and jurisdiction of the units under Commissioners-II, IV, VI and Sukkur
COMMISSIONER (AUDIT)	36	Audit functions under the Sindh Sales on Services Act, 2011, and the rules and notifications issued thereunder. Matters relating to Revenue Receipt Audit, DAC and PAC and jurisdiction of the operation units mentioned under this notification, Revenue reconciliation work and other such matters as may be assigned by the Chairman / Member
COMMISSIONER-V	37	All matters related to SWWF & SWPF and other such matters as may be assigned by the Chairman / Member / Senior Advisor

2. This notification shall take effect on and from the 1st March, 2022.


(MONA MEHFOOZ)
 SECRETARY
 SINDH REVENUE BOARD

[File No. SRB/TP/19/2021]