




**NOTIFICATION**  
(Sindh Sales Tax on Services)

No.SRB-3-4/20/2016.-----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 officers of the SRB, as specified in column (1) of the Table below, shall exercise the powers and perform the functions of a Commissioner under the Act and the rules, notifications and orders issued thereunder in the matters and jurisdiction specified in column (3) of the Table below:-

**TABLE**

Officer of the SRB	Unit	Sales Tax Jurisdiction
(1)	(2)	(3)
 <b>COMMISSIONER-I</b>	1	Telecommunication
	2	Bank
		Insurance & Re-insurance
		Debt Collection Services and Other Debt recovery Services provided or rendered by debt collection agencies or recovery agencies or other persons
	3	Non-banking Financial Institutions and Companies
		Investment Banks
		Investment Advisory
		Fund and Assets Management
		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
	4	ATM Operations, Maintenance and Management Services
		Stockbrokers, Futures Brokers and Commodity Brokers
		Leasing
		Modaraba and Musharika
		Share Transfer Agents
Services Provided or Rendered by a registrar to an issue		
	Underwriters	
	Credit Rating Agency	

**COMMISSIONER-II**

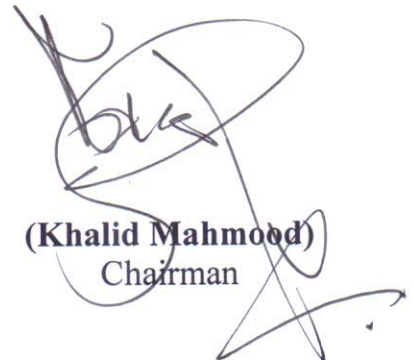
	5	Legal Practitioners and Consultants and Accountants & Auditors
		Management Consultants
		Software or IT based system Development Consultants
		Corporate Law Consultants
		Technical, Scientific and Engineering Consultants
		Other Consultants, including Tax Consultants, Human Resources and Personnel Development Consultants
6	Security Agencies	
7	Toll Manufacturing	
	8	Hotels, Motels and Guest Houses
		Restaurants
		Marriage Halls and Lawns
		Caterers
		Clubs and Race Clubs
		Event Management and Exhibition Services
		Out-Door Photographers & Videographers
	9	Auto-workshops and Authorized Service Station
		Workshop for Machinery
		Workshop for Electric or Electronics Equipments or Appliances, etc., including Computer Hardware
		Car or Automobile Washing or Similar Service Stations
		Car or Automobile Dealers
		Rent a Car and Automobile Rental Service
	10	Surveyors
		Technical Inspection and Certification Services, including Quality Control Certification Services and ISO Certifications
		Valuation Services, including Competency and Eligibility Testing Services
	11	Commission Agents
		Indenters' Services
	12	Airport Services
		Airport Operators
		Chartered Flights Services
	13	Contract Execution
		Erection, Commissioning and Installation Services
	14	Construction Services
		Ready mix Concrete Service
		Contractor of Buildings
		Property Developers or Promoters
		Architects or Town Planners
		Interior Decorators
	15	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

<b>COMMISSIONER-III</b>	16	Courier Services	
	17	Shipping Management Services	
		Shipping Agents	
		Freight Forwarding Agents	
	18	Ship Chandlers	
		Stevedores	
	19	Custom Agents	
	20	Public Bonded Warehouses	
	21	Terminal Operators and Port Operators	
		Dredging and Desilting Services	
	22	Travel Agents	
		Tour Operators	
	23	Labour and Manpower Supply Services	
		Recruiting Agents	
	24	Technical Testing and Analysis Service	
		Services provided or rendered by Laboratories, other than the services relating to pathological, radiological or diagnostic test of patients	
	25	Beauty Parlours, Beauty Clinics, Sliming Clinics or Centres and Others	
		Health care, Gyms, Physical Fitness Centers, Body Massage Center	
		Cosmetic and Plastics Surgery and Transplantations	
	26	Fashion Designers	
		Laundries and Dry cleaners	
	27	Fumigation Services	
		Janitorial Services	
		Maintenance and Cleaning Services	
	<b>COMMISSIONER-IV</b>	28	Advertisements on TV
			Advertisements on Radio
			Advertisements on Billboards, Signboards or Digital Boards
Advertisements on Poles			
Advertising Agencies			
Public Relation Services			
29		Advertisements on Cable TV & CCTV	
		Cable TV Operators	
		Other advertisements, including those on Web, Internet, etc.	
30		Franchise Services	
		Intellectual Property Services	
31		Market Research Agency	
		Sponsorship Services	
32		Programme Producers and Production Houses	
33		Inter-city Transportation or Carriage of Goods by Road or through Pipeline or Conduit	
	Packers and Movers		

	34	Auctioneers
		Renting of Immovable Property Services
		Purchase or Sale or Hire of Immovable Property
		Property Dealers
	35	Service provided or rendered in the Civil Divisions of Sukkur and Larkana in Sindh Province
36	Service provided or rendered in the Civil Divisions of Hyderabad, Mirpurkhas and Shaheed Benazirabad in Sindh Province	
37	Withholding of Sindh Sales Tax	
<b>COMMISSIONER (APPEALS)</b>	38	Appeals under sections 57, 58, 59 and 64 of the Sindh Sales Tax on Services Act, 2011.

2. Where a service provider is engaged in the economic activity of providing or rendering more than one taxable services, as specified against Unit Nos. 1 to 34 in column (3) of the above Table, he shall be placed in the jurisdiction of the Unit, specified in column (2), relating to the service which is his principal activity as per his registration particulars. Where a service provider is engaged in an economic activity in the territorial jurisdiction specified against Unit Nos. 35 and 36 but it has its place of business outside such territorial jurisdiction, the officers of the SRB in Unit Nos. 35 and 36, as the case may be, shall exercise concurrent powers and functions with the respective officers of the SRB in Unit Nos. 1 to 34 where the said service provider has its place of business.

3. This issues in supersession of notification No.SRB-3-4/7/2015 dated 6<sup>th</sup> July, 2015 and its related notification No.SRB-3-4/5/2016 dated 29<sup>th</sup> April, 2016.

  
**(Khalid Mahmood)**  
 Chairman

**[File No. SRB./TP/64/2016]**