



GOVERNMENT OF SINDH
SINDH REVENUE BOARD
Karachi, the 5th July, 2023

NOTIFICATION
(Sindh Sales Tax on Services)

No.SRB-3-4/ 34 /2023-----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. XLI of 2011), read with section 35 thereof, the Sindh Revenue 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

Officers of SRB	Unit	Sales Tax Jurisdiction
(1)	(2)	(3)
COMMISSIONER-I	2	Hotels, motels and guest houses
		Restaurants
		Marriage halls and lawns
		Caterers
		Clubs and Race clubs
		Event management services and Exhibition services
		Outdoor Photographers & videographer
		Indoor sports and game center
COMMISSIONER-II	4	Vehicle parking and valet services
		Business support services
		Supply chain management or distribution (including delivery) services
		Call centers
	13	Visa processing services including advisory and consultancy services for migration or visa application filing services
		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
	17	Laundries and dry cleaners
		Courier services
	18	Travel agents
		Tour operators
	22	Market research agency
		Sponsorship services
Programme producer and production houses		

	23	Inter-city transportation or carriage of goods by road or through pipeline or conduit
		Packers & movers
		Electric power transmission services
		Services provided or rendered by truck aggregators and the services provided and rendered by the owners or drivers of the trucks or other cargo transportation vehicles using the services of a truck aggregator.
	24A	Withholding of Sindh Sales Tax of all offices and departments of Federal, Provincial and Local or District Governments
	25	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
	26	Fumigation services
		Janitorial services
		Waste collection, transportation, processing and management services
		Maintenance & cleaning services
	27	Auctioneers
		Renting of immovable property services
		Purchase or sale or hire of immovable property
		Property dealers
		Renting of machinery, equipment and other tangible good
	29	Auto-workshops including 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		
32	Terminal Operators and Port operators	
	Dredging and desilting services	
COMMISSIONER-III	5	Ship management services
		Shipping agents
		Freight forwarding agents
	6	Ship chandlers
		Stevedores
	7	Custom agents
	8	Public bonded warehouse
		Warehouse depots for storage or cold storage
	9	Banks
		Debt collection services and other debt recovery services provided or rendered by debt collection agencies or recovery agencies or other

	10	Insurance & Re-insurance
		Insurance agents
	11	Non-banking Financial Institutions and Companies
		Investment Banks
		Investment Advisory
		Fund and Assets management
		Foreign exchange dealer or exchange company or 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
	12	Stockbrokers, futures brokers and commodity brokers
		Leasing
		Modaraba and musharika.
		Share Transfer Agents
		Services provided or rendered by a Registrar to an Issue
		Underwriter
	16	Credit rating agency
		Surveyors
		Actuarial services
		Technical Inspection and Certification Services, including quality control certification services and ISO certifications
COMMISSIONER-IV	3	Valuation services, including competency and eligibility testing
		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
		Architects or town planners
	3A	Interior decorators
		Contractual execution
		Contractor of building
		Erection, commissioning and installation service
	19	Property developers or promoters
		Advertisement on TV
		Advertisement on radio
		Advertisement on bill boards, signboards or digital boards
		Advertisement on poles
		Advertising agencies
	20	Public Relation Services
		Advertisement on cable TV & CCTV
		Cable TV operators
	21	Other Advertisements including those on Web or Internet etc.
Franchise services		
		Intellectual property services

	24	Withholding of Sindh Sales Tax other than that of offices and departments of Federal, Provincial and Local or District Governments
COMMISSIONER-V	1	Telecommunication services
	14	Labour and manpower supply services Recruiting agents
	15	Security agencies
	28	Legal practitioners and consultants and Accounting & auditors
		Management consultants
		Corporate law consultants
		Other consultants, including tax consultants, human resource and personal development consultants
	28A	Software or IT based system development consultants
	28B	Technical, scientific and engineering consultants
	30	Commission agents
	30A	Toll manufacturing or processing
		Indenters Services
	31	Airport Services
Airport Operators		
Chartered flights services		
COMMISSIONER (SUKKUR)	33	<ul style="list-style-type: none"> i. Services Provided or rendered in, and withholding of Sindh Sales Tax by withholding agents based in, the civil divisions of Sukkur ii. All matters related to SWWF and SWPPF in aforesaid civil jurisdiction.
COMMISSIONER (LARKANA)	33A	<ul style="list-style-type: none"> i. Services Provided or rendered in, and withholding of Sindh Sales Tax by withholding agents based in, the civil divisions of Larkana ii. All matters related to SWWF and SWPPF in aforesaid civil jurisdiction.
COMMISSIONER (HYDERABAD)	34	<ul style="list-style-type: none"> i. Services Provided or rendered in, and withholding of Sindh Sales Tax by withholding agents based in, the civil divisions of Hyderabad ii. All matters related to SWWF and SWPPF in aforesaid civil jurisdiction.
	34A	<ul style="list-style-type: none"> i. Services Provided or rendered in, and withholding of Sindh Sales Tax by withholding agents based in, the civil divisions of Mirpurkhas ii. All matters related to SWWF and SWPPF in aforesaid civil jurisdiction.
	34B	<ul style="list-style-type: none"> i. Services Provided or rendered in, and withholding of Sindh Sales Tax by withholding agents based in, the civil divisions of Shaheed Benazirabad ii. All matters related to SWWF and SWPPF in aforesaid civil jurisdiction.

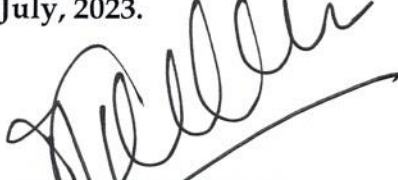
COMMISSIONER (APPEALS-I)	35	Appeals under sections 57, 58, 59 and 64 of the Sindh Sales Tax on Services Act, 2011, in relation to the orders passed or decisions made by the officers of the SRB in the matters and jurisdiction of the Units 1, 14, 15, 19, 20, 22, 28, 28A, 28B, 31 and Hyderabad Region Units 34, 34A and 34B.
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 2, 4, 9, 10, 11, 12, 13, 16, 24, 24A, 25, 26, 27, 32 and Sukkur Region Unit 33 and Larkana Region Unit 33A.
COMMISSIONER (APPEALS-III)	35B	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 3, 3A, 5, 6, 7, 8, 17, 18, 21, 23, 29, 30, 30A and 37.
COMMISSIONER (AUDIT)	36	Audit functions under the Sindh Sales Tax on services Act, 2011, and the rules made 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.
Commissioner -VI	37	All matters related to the SWWF & SWPPF and other such matters as may be assigned by the Chairman

02. Where a person is engaged in the economic activity of providing or rendering more than one taxable service, as specified in column (3) of the above Table against Units 1 to 32 (except Units 24 and 24A), as specified in column (2), 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 person is engaged in an economic activity in the territorial jurisdiction specified against Units 33, 33A, 34, 34A and 34B but it has its place of business outside such territorial jurisdiction, the officers of the SRB in Units 33, 33A, 34, 34A and 34B, as the case may be, shall exercise concurrent powers and functions with the respective officers of the SRB in Units 1 to 32 (except Units 24 and 24A to the extent of withholding agents having their head office in the civil division of Karachi). Where a service provider is also a withholding agent, the officers of the SRB in Units 24 and 24A shall exercise concurrent powers and functions with the respective officers of the SRB in Units 1 to 23 and 25 to 34B in relation to the amounts of Sindh sales tax withheld or liable to be withheld under the provisions of the Sindh Sales Tax Special Procedure (Withholding) Rules of the years 2011 and 2014. All the officers of the SRB in Units 1 to 34B shall exercise the powers and functions in

relation to audit pertaining to their respective jurisdiction under the Sindh Sales Tax on Services Act, 2011, and rules and notifications issued thereunder, concurrently with the officers of the SRB in Unit 36.

03. This issues in supersession of the notification No.SRB/3-4/29/2022 dated 5th August, 2022 and all the notifications/amendments issued in relation thereto.

04. This notification shall take effect on and from the 5th July, 2023.



(MONA MEHFOOZ)
Secretary
Sindh Revenue Board

[File No. SRB-3-4/ 31 /2023]