



**GOVERNMENT OF SINDH**  
**SINDH REVENUE BOARD**  
Karachi, the 6<sup>th</sup> February, 2017

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

No. SRB-3-4/4/2017.----- 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 amendment shall be made in its notification No. SRB-3-4/20/2016 dated the 1<sup>st</sup> December, 2016, namely:-

In the aforesaid Notification,-----

- (a) in paragraph 1, for the "TABLE" and the entries therein, the following shall be substituted, namely:-

**"TABLE"**

<b>Officer of the SRB</b>	<b>Unit</b>	<b>Sales Tax Jurisdiction</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
<b>COMMISSIONER-I</b>	1	Telecommunication
	2	Bank
		Insurance & Re-insurance
	3	Debt Collection Services and other Debt Recovery Services provided or rendered by debt collection agencies or recovery agencies or other persons
		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		
ATM Operations, Maintenance and Management Services		

<b>COMMISSIONER-II</b>	4	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
	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
	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
	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 Stations	
	Workshop for Machinery	
	Workshop for Electric or Electronic 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	
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
	17	Ship Management Services
		Shipping Agents
		Freight Forwarding Agents
	18	Ship Chandlers
		Stevedores
	19	Customs Agents
20	Public Bonded Warehouses	
21	Terminal Operators and Port Operators	
	Dredging and Desilting Services	
COMMISSIONER-III	16	Courier 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
		Healthcare, Gyms, Physical Fitness Centers, Body Massage Center
		Cosmetic and Plastic Surgery and Transplantations
	26	Fashion Designers
		Laundries and Dry Cleaners
	27	Fumigation Services
		Janitorial Services
		Maintenance and Cleaning Services
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	

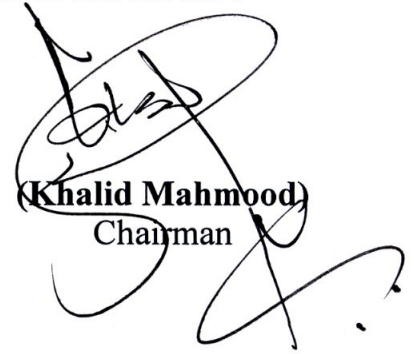
		Intellectual Property Services
	31	Market Research Agency Sponsorship Services
	32	Programme Producers and Production Houses
	33	Inter-city Transportation or Carriage of Goods by Road or through Pipeline or Conduit Packers and Movers
	34	Auctioneers Renting of Immovable Property Services Purchase or Sale or Hire of Immovable Property Property Dealers
	35	Services provided or rendered in the Civil Divisions of Sukkur and Larkana in Sindh Province
	36	Services 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.
<b>COMMISSIONER (AUDIT)</b>	39	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

- (b) in paragraph 2, after the word and full-stop “business.” at the end, the following shall be added, namely:-

“Where a service provider is also a withholding agent, the officers of the SRB in Unit No. 37 shall exercise concurrent powers and functions with the respective officers of the SRB in Unit Nos. 1 to 36 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 Unit Nos. 1 to 37 shall exercise the powers and functions in relation to audit under the Sindh Sales Tax on Services Act, 2011, and rules and notifications issued thereunder, concurrently with the officers of the SRB in Unit No. 39.”



**(Khalid Mahmood)**  
Chairman

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