



**GOVERNMENT OF SINDH  
SINDH REVENUE BOARD**

Karachi, Dated 6<sup>th</sup> July, 2015

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

No.SRB-3-4/7/2015.-----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**

<b>Officer of the SRB</b>	<b>UNIT</b>	<b>SALES TAX JURISDICTIONS</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
<b>COMMISSIONER - I</b>	1	Telecommunication services
	2	Banks
		Insurance and reinsurance
	3	Non-banking financial institutions & companies
		Investment Banks
		Investment Advisory
		Fund/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 & management services		

	4	Stockbrokers, futures brokers and commodity brokers
		Leasing
		Modaraba & Musharika
		Share Transfer Agents
		Services provided or rendered by a registrar to an issue
		Underwriter
		Credit rating agency
	5	Franchise services
		Intellectual property services
	6	Legal Practitioners, Accountants & Auditors and Tax Consultants
		Management Consultants
		Software or IT based system development consultants
	7	Services provided or rendered by corporate law consultants
		Technical, scientific and engineering consultants
COMMISSIONER - II	8	Security Agency
		Hotels, Motels and Guest Houses
		Restaurants
	9	Clubs and Race Clubs
		Marriage Halls & Lawns
	10	Caterers
		Toll Manufacturing
		Auto-workshops and authorized service stations
		Workshops for machinery
		Car or automobile dealers
		Rent a car and automobile rental service
		Workshops for electric or electronic equipment or appliances etc., including computer hardware
	Car or automobile washing or similar service stations	
	11	Maintenance or cleaning services
Surveyors		
Technical inspection and certification services, including quality control certification services and ISO certifications		
Valuation services, including competency and eligibility testing services		
Auctioneers		
Commission agents		
Indenters		



<b>COMMISSIONER - III</b>	12	Contract Execution
		Erection, commissioning and installation services
		Interior Decorators
		Renting of immovable property services
		Purchase or sale or hire of immovable property
	13	Construction services
		Ready mix concrete service
		Property Developers
		Contractor of Building
		Architects or Town Planners
		Property Dealers
	14	Public Bonded Warehouses
		Courier services
Inter-city transportation or carriage of goods by road or through pipeline or conduit		
Packers and Movers		
15	Shipping Agents	
	Ship Management services	
	Ship Chandlers	
	Freight Forwarding Agents	
	Stevedores	
16	Terminal Operators and Port Operators	
	Dredging or desilting services	
	Airport services	
	Airport Operators	
	Tour Operators	
	Travel Agents	
17	Custom Agents	
18	Event Management/ Exhibition Services	
	Outdoor Photographers & Videographers	
	Labour and manpower supply services	
	Recruiting Agents	
	Technical testing and analysis service	
	Services provided or rendered by laboratories, other than the services relating to pathological, radiological or diagnostic tests of patients	
19	Beauty Parlours, Beauty Clinics, Sliming Clinics or Centres and others	
	Health care, gyms, physical fitness centers, body massage center	
	Fashion Designers	
	Laundries and Dry cleaners	

	20	Call Centers
		Fumigation Services
		Janitorial Services
		Business Support Services
<b>COMMISSIONER - IV</b>	21	Advertisements on TV
		Advertisements on Radio
		Advertisements on billboards, signboards or digital boards
		Advertisements on Poles
		Advertisements on Cable TV & CCTV
		Other advertisements, including those on web, internet, etc.
		Advertising Agency
		Sponsorship Services
		Market Research Agency
		Cable TV operators
		Programme producers and production houses
		22
23	Services provided or rendered in the Civil Divisions of Sukkur and Larkana in Sindh Province	
24	Services provided or rendered in the Civil Divisions of Hyderabad, Shaheed Benazir Abad and MirpurKhas in Sindh Province	
<b>COMMISSIONER (APPEALS)</b>	25	Appeals under sections 57, 58, 59, & 64 of the Act.
<b>DIRECTOR (INTELLIGENCE &amp; VIGILANCE)</b>	26	Survey, Vigilance & Enforcement

2. Where a service provider is engaged in the economic activity of providing or rendering more than one taxable service, as specified against unit Nos. 1 to 21 in column (3) of the above Table, he shall be placed in the jurisdiction of the Unit, specified in column (2), relatable to the service which is his principal activity as per his registration particulars.

3. This issues in suppression of Notification No.SRB-3-4/36619/2014 dated 22<sup>nd</sup> July, 2014.

  
**(Tashfeen K. Niaz)**  
 Chairman

[File No.SRB.3-4/TP/46/2013]