



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

No.SRB-3-4/ / / 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 Board is pleased to direct that following further amendments shall be made in its notification No. SRB-3-4/29/2022 dated 5<sup>th</sup> August, 2022:-

02. In the aforesaid notification, for the TABLE, the following TABLE, shall be substituted—

**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  |
|  |      | Out-door Photographers & Videographer  |
|  |      | Indoor sports and game center  |
|  |      | Vehicle parking and valet services   |
| COMMISSIONER-II  | 17   | Courier  |
|  | 18   | Travel Agents  |
|  |      | Tour Operators   |
|  | 23   | Inter-city Transportation or Carriage of Goods by Road or through Pipeline or Conduit                                  |
|  |      | Packers & 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 |
|  | 26   | Fumigation Service   |
|  |      | Janitorial Service   |
| Waste Collection, Transportation, processing and management services |      |  |
| Maintenance & Cleaning Service                                       |      |  |

COMMISSIONER-III

|  |    |   |
|--|----|---|
|  | 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 |
|  | 32 | Terminal Operators and Port Operators   |
|  |    | Dredging and desilting service  |
|  | 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  |
|  | 5  | Ship Management Service   |
|  |    | Shipping Agents   |
|  |    | Freight Forwarding Agents   |
|  | 6  | Ship Chandlers  |
|  |    | Stevedores  |
|  | 7  | Custom Agents   |
|  | 8  | Public Bonded Warehouse   |
|  |    | Warehouse Depots for Storage or Cold storage  |
|  | 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  |
|  | 13 | Credit Rating Agency  |
|  |    | 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 |    |   |
| Valuation Services, including Competency and Eligibility Testing   |    |   |



|                 |                                |  |
|-----------------|--------------------------------|--|
|                 | 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 |
| COMMISSIONER-IV | 1                              | Telecommunication  |
|                 | 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  |
|                 |                                | Architects or Town Planners  |
|                 |                                | Interior Decorators  |
|                 | 3A                             | Contractual Execution  |
|                 |                                | Contractor of Building   |
|                 |                                | Erection, Commissioning and Installation Service   |
|                 |                                | Property Developers or Promoters   |
|                 | 9                              | Banks  |
|                 |                                | Debt Collection Services and other Debt Recovery Services provided or rendered by debt collection agencies or recovery agencies or other     |
|                 | 11                             | 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  |
| 21              | Franchise Services             |  |
|                 | Intellectual Property Services |  |
| COMMISSIONER-V  | 14                             | Labour and Manpower Supply Services  |
|                 |                                | Recruiting Agents  |
|                 | 15                             | Security Agencies  |
|                 | 19                             | Advertisement on TV  |
|                 |                                | Advertisement on Radio   |
|                 |                                | Advertisement on Bill boards, signboards or Digital Boards   |
|                 |                                | Advertisement on Poles   |
|                 |                                | Advertising Agencies   |
|                 |                                | Public Relation Services   |
|                 | 20                             | Advertisement on Cable TV & CCTV   |
|                 |                                | Cable TV Operators   |
|                 |                                | Other Advertisements, including those on Web, Internet, etc.   |

|                             |                                  |   |
|-----------------------------|----------------------------------|---|
|                             | 22                               | Market Research Agency  |
|                             |                                  | Sponsorship Services  |
|                             |                                  | Programme Producer and Production Houses  |
|                             | 27                               | Auctioneers   |
|                             |                                  | Renting of Immovable Property Services  |
|                             |                                  | Purchase or sale of Hire of Immovable Property  |
|                             |                                  | Property Dealers  |
|                             |                                  | Renting of machinery, equipment and other tangible good   |
|                             | 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 IR 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<br>(SUKKUR)    | 33                               | <ul style="list-style-type: none"> <li>i. Services Provided or rendered in, and withholding of Sindh Sales Tax by withholding agents based in, the civil divisions of Sukkur</li> <li>ii. All matters related to SWWF and SWPPF in aforesaid civil jurisdiction.</li> </ul>     |
| COMMISSIONER<br>(LARKANA)   | 33A                              | <ul style="list-style-type: none"> <li>i. Services Provided or rendered in, and withholding of Sindh Sales Tax by withholding agents based in, the civil divisions of Larkana</li> <li>ii. All matters related to SWWF and SWPPF in aforesaid civil jurisdiction.</li> </ul>    |
| COMMISSIONER<br>(HYDERABAD) | 34                               | <ul style="list-style-type: none"> <li>i. Services Provided or rendered in, and withholding of Sindh Sales Tax by withholding agents based in, the civil divisions of Hyderabad</li> <li>ii. All matters related to SWWF and SWPPF in aforesaid civil jurisdiction.</li> </ul>  |
|                             | 34A                              | <ul style="list-style-type: none"> <li>i. Services Provided or rendered in, and withholding of Sindh Sales Tax by withholding agents based in, the civil divisions of Mirpurkhas</li> <li>ii. All matters related to SWWF and SWPPF in aforesaid civil jurisdiction.</li> </ul> |



|                               |     |  |
|-------------------------------|-----|--|
|                               | 34B | <p>i. Services Provided or rendered in, and withholding of Sindh Sales Tax by withholding agents based in, the civil divisions of Shaheed Benazirabad</p> <p>ii. All matters related to SWWF and SWPPF in aforesaid civil jurisdiction.</p>  |
| COMMISSIONER<br>(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 Unit-1, 14, 15, 19, 20, 22, 28, 28A, 28B, 31, Hyderabad Region Unit-34, 34A and 34B.                         |
| COMMISSIONER<br>(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 Unit-2, 4, 9, 10, 11, 12, 13, 16, 24, 24A, 25, 26, 27, 32 and Sukkur Region Unit-33 and 33A.                 |
| COMMISSIONER<br>(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 Unit-3, 3A, 5, 6, 7, 8, 17, 18, 21, 23, 29, 30, 30A and 37.  |
| COMMISSIONER<br>(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<br>-(VI)         | 37  | All matters related to the SWWF & SWPPF and other such matters as may be assigned by the Chairman  |

03. This notification shall take effect on and from the 8<sup>th</sup> March, 2023.

  
**(MONA MEHFOOZ)**  
 Secretary  
 Sindh Revenue Board

[File No. SRB-3-4/ 11 /2023]