



**GOVERNMENT OF SINDH  
SINDH REVENUE BOARD**

Karachi, the 8<sup>th</sup> July, 2019.

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

No.SRB-3-4/26/2019-----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:-

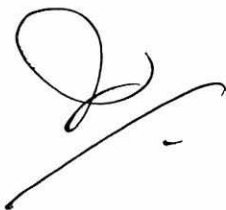
**TABLE**

<b>Officer of the SRB</b>	<b>Unit</b>	<b>Sales Tax Jurisdiction</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
<b>COMMISSIONER-I</b>	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 & Videographers
		Indoor sports and game center
		Vehicle parking and valet services
	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 Services
		Shipping Agents
		Freight Forwarding Agents

<b>COMMISSIONER-I</b>	6	Ship Chandlers
		Stevedores
	7	Customs Agents
	8	Public Bonded Warehouses
		Warehouses and depots for storage or cold storage
	10	Insurance & Re-insurance
		Insurance agents
	13	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
	14	Laundries and Dry Cleaners
		Labour and Manpower Supply Services
	16	Recruiting Agents
		Surveyors
		Actuarial services
		Technical Inspection and Certification Services, including Quality Control Certification Services and ISO Certifications
	17	Valuation Services, including Competency and Eligibility Testing Services
	17	Courier Services
	18	Travel Agents
		Tour Operators
	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
	29	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		
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		
<b>COMMISSIONER-II</b>	3	Contract Execution
		Erection, Commissioning and Installation Services
		Construction Services
		Ready Mix Concrete Service
		Contractor of Buildings
		Property Developers or Promoters
		Services of mining of minerals and allied and ancillary services in relation thereto



<b>COMMISSIONER-II</b>	3	Site preparation and clearance, excavation, earth moving and demolition services
		Architects or Town Planners
		Interior Decorators
	15	Security Agencies
	19	Advertisements on TV
		Advertisements on Radio
		Advertisements on Billboards, Signboards or Digital Boards
		Advertisements on Poles
		Advertising Agencies
		Public Relation Services
	20	Advertisements on Cable TV & CCTV
		Cable TV Operators
		Other advertisements, including those on Web, Internet, etc.
	21	Franchise Services
		Intellectual Property Services
	22	Market Research Agency
		Sponsorship Services
		Programme Producers and Production Houses
	23	Inter-city Transportation or Carriage of Goods by Road or through Pipeline or Conduit
		Packers and 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 Services
		Janitorial Services
		Waste collection, transportation, processing and management services
		Maintenance and Cleaning Services
27	Auctioneers	
	Renting of Immovable Property Services	
	Purchase or Sale or Hire of Immovable Property	
	Property Dealers	
	Renting of machinery, equipment, appliance and other tangible goods	
<b>COMMISSIONER-III</b>	9	Banks
		Debt Collection Services and other Debt Recovery Services provided or rendered by debt collection agencies or recovery agencies or other persons





<b>COMMISSIONER-III</b>	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
	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
	30	Credit Rating Agency
		Toll Manufacturing or Processing
		Commission Agents
	31	Indenters' Services
		Airport Services
Airport Operators		
32	Chartered Flights Services	
	Terminal Operators and Port Operators	
<b>COMMISSIONER-IV</b>	1	Dredging and Desilting Services
		Telecommunication
	28	Legal Practitioners and Consultants and Accountants & Auditors
		Management Consultants
		Software or IT based System Development Consultants
		Corporate Law Consultants
33	Technical, Scientific and Engineering Consultants	
	Other Consultants, including Tax Consultants, Human Resources and Personnel Development Consultants	
<b>COMMISSIONER-V</b>	33	Services provided or rendered in the Civil Divisions of Sukkur and Larkana.
	34	Services provided or rendered in the Civil Divisions of Hyderabad, Mirpurkhas and Shaheed Benazirabad.
<b>COMMISSIONER (APPEALS-I)</b>	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 under Commissioner-I, III & V.

<b>COMMISSIONER (APPEALS-II)</b>	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 under Commissioner-II, IV & VI.
<b>COMMISSIONER (AUDIT)</b>	36	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.
<b>COMMISSIONER-VI</b>	37	All matters related to SWWF & SWPF and others assigned

2. Where a service provider 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 Unit Nos. 1 to 32 (except Unit 24 and Unit No.24A), 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. Where a service provider is engaged in an economic activity in the territorial jurisdiction specified against Unit Nos.33 and 34 but it has its place of business outside such territorial jurisdiction, the officers of the SRB in Unit Nos. 33 and 34, as the case may be, shall exercise concurrent powers and functions with the respective officers of the SRB in Unit Nos.1 to 32 (except Unit No.24 and Unit No.24A). Where a service provider is also a withholding agent, the officers of the SRB in Unit No.24 and Unit No.24A shall exercise concurrent powers and functions with the respective officers of the SRB in Unit Nos. 1 to 23 and 25 to 32 and 33 and 34 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 34 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.36.

3. This issues in supersession of Notification No.SRB-3-4/13/2018 dated 9<sup>th</sup> July, 2018 and also all other pervious notifications / amendments issued in relation thereto.

4. This notification shall take effect on and from the 8<sup>th</sup> July, 2019.

  
(Khalid Mahmood)  
Chairman

[File No. SRB/TP/64/2016