



**GOVERNMENT OF SINDH**  
**SINDH REVENUE BOARD**  
Karachi, the 8<sup>th</sup> December, 2017.

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

No.SRB-3-4/30/2017-----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 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>	1	Telecommunication
	2	Hotels, Motels and Guest Houses
		Restaurants
		Marriage Halls and Lawns
		Caterers
		Clubs and Race Clubs
		Event Management and Exhibition Services
		Out-door Photographers & Videographers
	3	Contract Execution
		Erection, Commissioning and Installation Services
		Construction Services
		Ready Mix Concrete Service
		Contractor of Buildings
		Property Developers or Promoters
Architects or Town Planners		
Interior Decorators		

<b>COMMISSIONER-I</b>	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
	6	Ship Chandlers
Stevedores		
7	Customs Agents	
8	Public Bonded Warehouses	
<b>COMMISSIONER-II</b>	9	Bank
		Debt Collection Services and other Debt Recovery Services provided or rendered by debt collection agencies or recovery agencies or other persons
	10	Insurance & Re-insurance
	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
	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
	14	Laundries and Dry Cleaners
Labour and Manpower Supply Services		
Recruiting Agents		



<b>COMMISSIONER-II</b>	15	Security Agencies
	16	Surveyors
		Technical Inspection and Certification Services, including Quality Control Certification Services and ISO Certifications Valuation Services, including Competency and Eligibility Testing Services
<b>COMMISSIONER-III</b>	17	Courier Services
	18	Travel Agents
		Tour Operators
	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	
24	Withholding of Sindh Sales Tax	
<b>COMMISSIONER-IV</b>	25	Technical Testing and Analysis Service
		Services provided or rendered by Laboratories, other than the services relating to pathological, radiological or diagnostic test of patients
	26	Fumigation Services
		Janitorial Services
		Maintenance and Cleaning Services
	27	Auctioneers
		Renting of Immovable Property Services
		Purchase or Sale or Hire of Immovable Property
		Property Dealers
	28	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		





<b>COMMISSIONER-IV</b>	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
		Rent a Car and Automobile Rental Service
	30	Toll Manufacturing
		Commission Agents
		Indenters' Services
	31	Airport Services
		Airport Operators
		Chartered Flights Services
32	Terminal Operators and Port Operators	
	Dredging and Desilting Services	
<b>COMMISSIONER-V</b>	33	Services provided or rendered in the Civil Divisions of Sukkur and Larkana in Sindh Province
	34	Services provided or rendered in the Civil Divisions of Hyderabad, Mirpurkhas and Shaheed Benazirabad in Sindh Province
<b>COMMISSIONER (APPEALS)</b>	35	Appeals under sections 57, 58, 59 and 64 of the Sindh Sales Tax on Services Act, 2011.
<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.

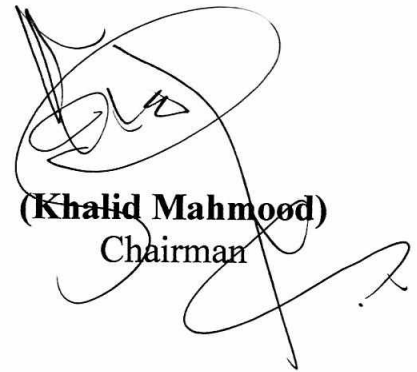
2. Where a service provider is engaged in the economic activity of providing or rendering more than one taxable services, as specified against Unit Nos. 1 to 32 (except Unit 24) in column (3) of the above Table, he shall be placed in the jurisdiction of the Unit, specified in column (2), relating to the service which is his principal activity as per his registration particulars. Where a 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 24) where the said service provider has its place of business. Where a service provider is also a withholding agent, the officers of the SRB in Unit No. 23 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 also 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/ 20/2017 dated 10<sup>th</sup> July, 2017, and all other notifications / amendments issued in relation thereto.

4. This notification shall take effect on and from the 11<sup>th</sup> December, 20117.



**(Khalid Mahmood)**  
Chairman

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