



NOTIFICATION
(Sindh Sales Tax on Services)

SRB-3-4/13/2016. ----- 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 further amendments shall be made in its notification No. SRB-3-4/7/2015 dated 6th July, 2015, namely:-

In the said notification, in the Table, -----

- (a) in the entries against Unit "2" in column (2), after the words "Insurance and reinsurance" in column (3), the following shall be added, namely:-

“ Debt collection services and other debt recovery services provided or rendered by debt collection agencies or recovery agencies or other persons ”;

- (b) in the entries against Unit "6" in column (2), for the words "and Tax Consultants" in column (3), the words "and Other Consultants including tax consultants, human resources and personnel development consultants" shall be substituted;

- (c) in the entries against Unit "16" in column (2), after the words "Airport Operators" in column (3), the following shall be added, namely:-

“ Chartered flights services within Sindh or originating from any airfield in Sindh ”;

- (d) in the entries against Unit “19” in column (2), after the words “Beauty Parlours, Beauty Clinics, Slimming Clinics or Centres and others” in column (3), the following shall be added, namely:-

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Cosmetic and plastic surgery and transplantations

 ”; and

- (e) in the entries against Unit “20” in column (2), after words “Business Support Services” in column (3), the following shall be added, namely:-

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Visa processing services including advisory or consultancy services from migration or visa application filing services
Supply chain management or distribution (including delivery) services
Public relations services

 ”.



(Alamuddin Bullo)
Chairman, SRB

[File No.SRB/TP/01/2016]