



GOVERNMENT OF SINDH
SINDH REVENUE BOARD
Karachi, the 13th July, 2021.

NOTIFICATION
(Sindh Sales Tax on Services)

No.SRB-3-4/21/2021 ----- 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 column (3) of the Table below:-

TABLE

Officer of the SRB	Unit	Sales Tax Jurisdiction
(1)	(2)	(3)
COMMISSIONER-I	1	Telecommunication
	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
	9	Visa Processing Services including Advisory and Consultancy Services for Migration or Visa Application Filing Services
		Banks
	10	Debt Collection Services and other Debt Recovery Services provided or rendered by debt collection agencies or recovery agencies or other persons
		Insurance & Re-insurance
11	Insurance agents	
	Non-banking Financial Institutions and Companies	
	Investment Banks	
	Investment Advisory	
		Fund and Assets Management

COMMISSIONER-I	11	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
	16	Laundries and Dry Cleaners
		Surveyors
		Actuarial services
		Technical Inspection and Certification Services, including Quality Control Certification Services and ISO Certifications
	25	Valuation Services, including Competency and Eligibility Testing Services
Technical Testing and Analysis Service		
Training services		
COMMISSIONER-II	5	Services provided or rendered by Laboratories, other than the services relating to pathological, radiological or diagnostic test of patients
		Ship Management Services
		Shipping Agents
	6	Freight Forwarding Agents
		Ship Chandlers
	7	Stevedores
		Customs Agents
	8	Public Bonded Warehouses
		Warehouses and depots for storage or cold storage
	31	Airport Services
		Airport Operators
		Chartered Flights Services
	32	Terminal Operators and Port Operators
Dredging and Desilting Services		

COMMISSIONER-III

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	
	Site preparation and clearance, excavation, earth moving and demolition services	
	Architects or Town Planners	
	Interior Decorators	
	14	Labour and Manpower Supply Services
		Recruiting Agents
15	Security Agencies	
17	Courier Services	
18	Travel Agents	
	Tour Operators	
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	
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	
	Rent a Car and Automobile Rental Services	

COMMISSIONER-IV	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
	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
	30	Other Consultants, including Tax Consultants, Human Resources and Personnel Development Consultants
		Toll Manufacturing or Processing
Commission Agents		
Indenters' Services		
COMMISSIONER (SUKKUR)	33	Services provided or rendered in the Civil Divisions of Sukkur and Larkana
COMMISSIONER (HYDERABAD)	34	Services provided or rendered in the Civil Divisions of Hyderabad, Shaheed Benazirabad and Mirpurkhas
COMMISSIONER (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 units under Commissioners-I, III, V and Hyderabad.
COMMISSIONER (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 units under Commissioners-II, IV, VI and Sukkur
COMMISSIONER (AUDIT)	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 and jurisdiction of the operation units mentioned under this notification, Revenue reconciliation work and other such matters as may be assigned by the Chairman / Member
COMMISSIONER-V	37	All matters related to SWWF & SWPF and other such matters as may be assigned by the Chairman / Member / Senior Advisor

02. 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), as specified in column (2), 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 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.

03. This issues in supersession of notification No.SRB-3-4/22/2020 dated 3rd July, 2020 and the all pervious notifications / amendments issued in relation thereto.

04. This notification shall take effect on and from the 13th July, 2021.


(MONA MEHEOZ)
SECRETARY

[File No. SRB/TP/19/2021]