



GOVERNMENT OF SINDH
SINDH REVENUE BOARD
Karachi dated the 15th July, 2013

NOTIFICATION
(Sindh Sales Tax on Services)

No.SRB-3-4/10/2013.----- 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 (2) 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 (4) of the Table below:-

TABLE

S.No.	Officer of the SRB	SST Unit	FUNCTIONS & JURISDICTION
(1)	(2)	(3)	(4)
1	Commissioner-I	AC-1	Telecom Services
			Security Alarm Services
			Security Agency
			Tracking Services
		AC-2	Banks
			Insurance & Re-insurance
			Surveyors
		AC-3	Investment Banks
			NBFC
			Investment Advisory
			Leasing
			Modaraba and Musharika
			Foreign Exchange Dealers
Stock Brokers and Commodity Brokers			
Money Exchanger			
Fund/Asset Management			

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		AC-4	Advertisements on TV, Cable TV, CCTV, Radio, Billboard, Poles, Web/Internet, and other advertisements		
			Advertising Agency		
			Sponsorship Services		
			Market Research Agency		
			Business Support Services,		
		AC-5	Franchise		
		AC-6	Hotels, Motels & Guest Houses		
			Restaurants		
			Caterers		
			Marriage Hall & Lawns		
			Clubs		
		AC-7	Race clubs		
			Toll Manufacturing		
			Auto-workshops & Authorized Service Stations		
		AC-8	Workshops for machinery		
			Legal Practitioners, Accountants & Auditors, Tax Consultants		
			Management Consultants		
		2	Commissioner-II	AC-9	Software or IT-based System Development Consultants
					Property Developers & Promoters
					Construction Services
					Contractors of Buildings
				AC-10	Architects or Town Planners
					Contract Execution
				AC-11	Courier Services
Stevedores					
Shipping Agents					
Ship Management Services					
AC-12	Ship Chandlers				
	Terminal Operators				
	Airport Services				
AC-13	Airport Operators				
	Freight Forwarding Agents				
	Public Bonded Warehouses				

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			Custom Agents
		AC-14	Event Management Services
			Outdoor Photographers & Videographers
			Exhibition Services
			Labour and Manpower supply
		AC-15	Beauty Parlours, Beauty Clinics, Sliming Clinics or Centres and others
			Health Care Centres, Gyms, Physical Fitness Centres, Body Massage Centres, Pedicure Centres,
		AC-16	Services provided or rendered in the Civil Divisions of Hyderabad and Mirpur Khas in Sindh Province.
		AC-17	Services provided or rendered in the Civil Divisions of Sukkur and Larkana in Sindh Province.
3	Commissioner (Appeals)	AC-18	Appeals under sections 57, 58, 59 & 64 of the Act.
4	Deputy Commissioner (Coordination)	AC-19	Registration/Enrollment and Call Centre
		AC-20	Survey and Intelligence
		AC-21	Withholding Tax

2. In case where a service provider falls under the jurisdiction of the officers of the SRB of S.Nos. 1 and 2, both, as specified in column (1) of the Table above, the Commissioner-I shall exercise the powers and perform the functions of a Commissioner on all the services provided or rendered by such a service provider.

3. This issues in supersession of Notifications No. SRB-3-4/6/2011 dated 24th September, 2011 and No. SRB-3-4/6/2012 dated 20th April, 2012.


 (S. Mushtaq Kazimi)
 Member (Tax Policy)

[File No. SRB-3-4/MTP/46/2013]