



## NOTIFICATION

(Sindh Sales Tax on Services)

No. SRB-3-4/42/2022----- In exercise of the powers conferred by the sub-section (1) of section 34 of the Sindh Sales Tax on Services Act, 2011 (Sindh Act No. XII of 2011), read with sections 35 thereof, the Board is pleased to direct that the following further amendments shall be made in its notification No.SRB-3-4/29/2022 dated 5<sup>th</sup> August, 2022, namely:-

In the aforesaid notification, for the TABLE, the following TABLE, shall be substituted ---

### TABLE

Officers of 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
	4	Event Management Services and Exhibition Services
		Out-door Photographers & Videographer
		Indoor sports and game center
		Vehicle parking and valet services
	13	Business Support Services
		Supply Chain Management or Distribution (including delivery) Services
		Call Centers
	13	Beauty Parlours, Beauty Clinics, Sliming Clinics or Centers and Others
		Healthcare, Gyms, Physical Fitness Centers, Body Massage Center

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COMMISSIONER-I	13	Cosmetic and Plastic Surgery and Transplantations
		Fashion Designers
		Laundries and Dry Cleaners
	16	Surveyors
		Actuarial services
		Technical Inspection and Certification Services, including Quality Control Certification Services and ISO Certifications
		Valuation Services, including Competency and Eligibility Testing Services
	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
COMMISSIONER-II	17	Courier
	18	Travel Agents
		Tour Operators
	23	Inter-city Transportation or Carriage of Goods by Road or through Pipeline or Conduit
		Packers & 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 Service
		Janitorial Service
		Waste Collection, Transportation, processing and management services
		Maintenance & Cleaning Service
	27	Auctioneers
		Renting of Immovable Property Services
		Purchase or sale of Hire of Immovable Property
		Property Dealers
29	Renting of machinery, equipment and other tangible good	
	Auto-workshops and Authorized Service Stations	
	Workshop for Machinery	
	Workshop for Electric or Electronic Equipment or Appliances, etc., including Computer Hardware	

  
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COMMISSIONER-II	29	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
	32	Terminal Operators and Port Operators
		Dredging and desilting service
COMMISSIONER-III	5	Ship Management Service
		Shipping Agents
		Freight Forwarding Agents
	6	Ship Chandlers
		Stevedores
	7	Custom Agents
	8	Public Bonded Warehouse
		Warehouse Depots for Storage or Cold storage
	14	Labour and Manpower Supply Services
		Recruiting Agents
	15	Security Agencies
	19	Advertisement on TV
		Advertisement on Radio
		Advertisement on Bill boards, signboards or Digital Boards
		Advertisement on Poles
		Advertising Agencies
		Public Relation Services
	20	Advertisement 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 Producer and Production Houses
	28	Legal Practitioners and Consultants and Accounting & Auditors
		Management Consultants
		Corporate Law Consultants
Other consultants, including tax consultants, Human Resource and Personal Development consultants		

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COMMISSIONER-III	28A	Software or IT based system Development Consultants
	28B	Technical, Scientific and Engineering Consultants
	30	Commission Agents
	30A	Toll Manufacturing or Processing
		Indenters ' Services
	31	Airport Services
		Airport Operators
Chartered Flights Services		
COMMISSIONER-IV	3	Construction Services
		Ready Mix Concrete Service
		Services of mining of minerals and allied and ancillary services in relation thereto
		Site preparation and clearance, excavation, earth moving and demolition
		Architects or Town Planners
		Interior Decorators
	3A	Contractual Execution
		Contractor of Building
		Erection, Commissioning and Installation Service
		Property Developers or Promoters
	9	Banks
		Debt Collection Services and other Debt Recovery Services provided or rendered by debt collection agencies or recovery agencies or other
	10	Insurance & Re-insurance
		Insurance agents
	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.

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	12	Share Transfer Agents
		Services provided or rendered by a Registrar to an Issue
		Underwriters
		Credit Rating Agency
COMMISSIONER (SUKKUR)	33	(i) Services Provided or rendered in, and withholding of Sindh Sales Tax by withholding agents based in, the civil divisions of Sukkur (ii) All matters related to SWWF and SWPPF in aforesaid civil jurisdiction.
COMMISSIONER (LARKANA)	33A	(i) Services Provided or rendered in, and withholding of Sindh Sales Tax by withholding agents based in, the civil divisions of Larkana (ii) All matters related to SWWF and SWPPF in aforesaid civil jurisdiction.
COMMISSIONER (HYDERABAD)	34	(i) Services Provided or rendered in, and withholding of Sindh Sales Tax by withholding agents based in, the civil divisions of Hyderabad (ii) All matters related to SWWF and SWPPF in aforesaid civil jurisdiction.
	34A	(i) Services Provided or rendered in, and withholding of Sindh Sales Tax by withholding agents based in, the civil divisions of Mirpurkhas (ii) All matters related to SWWF and SWPPF in aforesaid civil jurisdiction.
	34B	(i) Services Provided or rendered in, and withholding of Sindh Sales Tax by withholding agents based in, the civil divisions of Shaheed Benazirabad (ii) All matters related to SWWF and SWPPF in aforesaid civil jurisdiction.
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 Commissioner-III, IV, Hyderabad and Unit No. 1 of Commissioner-I.
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 Commissioner-I (except Unit-1), II, and Sukkur and Larkana.
COMMISSIONER (AUDIT)	36	Audit functions under the Sindh Sales Tax on services Act, 2011, and the rules made 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.
COMMISSIONER (V)	37	All matters related to the SWWF & SWPPF and other such matters as may be assigned by the Chairman

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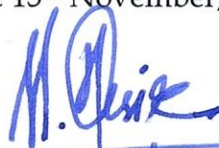
2. Where a service provider is engaged in the economic activity of providing or rendering more than one taxable service, as specified in column (3) of the above Table against Unit Nos. 1 to 32 (except Unit 24 and Unit No-24A), as specified in column (2), he shall be placed in the jurisdiction of the 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, 33A, 34, 34A and 34B but it has its place of business outside such territorial jurisdiction, the officers of the SRB in Unit Nos. 33, 33A, 34, 34A

and 34B, 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 34B 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 34B 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 issue in supersession of notification No. SRB-3-4/29/2022 dated 05<sup>th</sup> August, 2022 and all the notifications / amendments issued in relation thereto.

4. This notification shall take effect on and from the 15<sup>th</sup> November, 2022.



15/11/2022

(MUHAMMAD YASIR JAN BALOCH)  
Member (Admin & Finance)

[File No. SRB-3-4/42/2022]