



NOTIFICATION
(Sindh Sales Tax on Services)

No.SRB-3-4/36/2019-----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

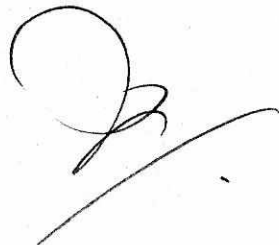
Officer of the SRB	Unit	Sales Tax Jurisdiction
(1)	(2)	(3)
COMMISSIONER-I	4	Business Support Services
		Supply Chain Management or Distribution (including delivery) Services
		Call Centers
		Visa Processing Services including Advisory and Consultancy Services for Migration or Visa Application Filing Services
	9	Banks
		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
		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		

COMMISSIONER-I	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
		Credit Rating Agency
	13	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
		Laundries and Dry Cleaners
	17	Courier Services
	18	Travel Agents
		Tour Operators
	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	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
	5	Ship Management Services
		Shipping Agents
		Freight Forwarding Agents
	6	Ship Chandlers
		Stevedores
	7	Customs Agents
	8	Public Bonded Warehouses
		Warehouses and depots for storage or cold storage
	14	Labour and Manpower Supply Services
		Recruiting Agents
	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		



COMMISSIONER-II	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
		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-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
		15
	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
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	

COMMISSIONER-III	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
	COMMISSIONER-IV	30
Commission Agents		
Indenters' Services		
31		Airport Services
		Airport Operators
		Chartered Flights Services
32		Terminal Operators and Port Operators
		Dredging and Desilting Services
COMMISSIONER-V	1	Telecommunication
	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	
COMMISSIONER-VI	33	Services provided or rendered in the Civil Divisions of Sukkur and Larkana.
	34	Services provided or rendered in the Civil Divisions of Hyderabad, Mirpurkhas and Shaheed Benazirabad.
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-I, III, V & VII.
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-II, IV & VI.
COMMISSIONER (AUDIT)	36	Audit functions under the Sindh Sales Tax on Services Act, 2011, and the rules and notifications issued thereunder.
COMMISSIONER-VII	37	All matters related to SWWF & SWPF and other such matters as may be assigned by the Chairman / Member.



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 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 32 and 33 and 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-3-4/26/2019 dated 8th July, 2019 and also all other previous notifications / amendments issued in relation thereto.

4. This notification shall take effect on and from the 26th November, 2019.


(Khalid Mahmood)
Chairman

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