

**SINDH SALES TAX ON SERVICES ACT, 2011**  
**SECOND SCHEDULE**

(Taxable Services)  
[see Sections 3 & 8 and general]

(As of 20<sup>th</sup> September, 2016)

**Part A**

[Tariff Heading	Description	Rate of tax
(1)	(2)	(3)]
<b>98.12</b>	<b>Telecommunication services</b>	<b>19.5%</b>
9812.1000	Telephone services	19.5%
9812.1100	Fixed line voice telephone service	19.5%
9812.1200	Wireless telephone	19.5%
9812.1210	Cellular telephone	19.5%
9812.1220	Wireless Local Loop telephone	19.5%
9812.1300	Video telephone	19.5%
9812.1400	Payphone cards	19.5%
9812.1500	Prepaid calling cards	19.5%
9812.1600	Voice mail service	19.5%
9812.1700	Messaging service	19.5%
9812.1710	Short Message service (SMS)	19.5%
9812.1720	Multimedia message service (MMS)	19.5%
9812.1910	Shifting of telephone connection	19.5%
9812.1920	Installation of telephone extension	19.5%
9812.1930	Provision of telephone extension	19.5%
9812.1940	Changing of telephone connection	19.5%
9812.1950	Conversion of NWD connection to non NWD or vice versa	19.5%
9812.1960	Cost of telephone set	19.5%
9812.1970	Restoration of telephone connection	19.5%
9812.1990	Others	19.5%

1. Column headings and column numbers added by the Sindh Sales Tax on Service (Amendment) Act, 2011 (Sindh Act No. II of 2012), read with the Sindh Sales Tax on Services (Amendment) Ordinance, 2011 (Sindh Ordinance No. XIV of 2011), effective from Nov 01, 2011.

9812.2000	Bandwidth services	19.5%
9812.2100	Copper line based	19.5%
9812.2200	Fibre-optic based	19.5%
9812.2300	Co-axial cable based	19.5%
9812.2400	Microwave based	19.5%
9812.2500	Satellite based	19.5%
9812.2900	Others	19.5%
9812.3000	Telegraph	19.5%
9812.4000	Telex	19.5%
9812.5000	Telefax	19.5%
9812.5010	Store and forward fax services	19.5%
9812.5090	Others	19.5%
9812.6000	Internet services	19.5%
9812.6100	Internet services including email services	19.5%
9812.6110	Dial-up internet services	19.5%
9812.6120	Broadband services for DSL connection	19.5%
9812.6121	Copper line based	19.5%
9812.6122	Fibre-optic based	19.5%
9812.6123	Co-axial cable based	19.5%
9812.6124	Wireless based	19.5%
9812.6125	Satellite based	19.5%
9812.6129	Others	19.5%
9812.6130	Internet/email/Data/SMS/MMS services on WLL networks	19.5%
9812.6140	Internet/email/Data/SMS/MMS services on cellular mobile networks	19.5%
9812.6190	Others	19.5%
9812.6200	Data Communication Network services (DCNS)	19.5%
9812.6210	Copper Line based	19.5%
9812.6220	Co-axial cable based	19.5%
9812.6230	Fibre-optic based	19.5%
9812.6240	Wireless/Radio based	19.5%
9812.6250	Satellite based	19.5%



9812.6290	Others	19.5%
9812.6300	Value added data services	19.5%
9812.6310	Virtual private Network services (VPN)	19.5%
9812.6320	Digital Signature service	19.5%
9812.6390	Others	19.5%
9812.9000	Audiotext services	19.5%
9812.9100	Teletext services	19.5%
9812.9200	Trunk radio services	19.5%
9812.9300	Paging services	19.5%
9812.9400	Voice paging services	19.5%
9812.9410	Radio paging services	19.5%
9812.9490	Vehicle <sup>2</sup> [and other] tracking services	19.5%
9812.9500	Burglar <sup>3</sup> [and security] alarm services	19.5%
9812.9090	Others	19.5%

## Part B

<sup>4</sup> [Tariff Heading	Description	Rate of tax
(1)	(2)	(3)]
<b>98.01</b>	<b>Services provided or rendered by hotels <sup>5</sup>[, motels, guest houses], restaurants, marriage halls, lawns, clubs and caterers.</b>	
9801.1000	Services provided or rendered by hotels <sup>6</sup> [, motels and guest houses]	<sup>7</sup> [13%
9801.2000	Services provided or rendered by restaurants	13%

2. Added vide the Sindh Finance Act, 2015 (Sindh Act No. XXXVI of 2015). Previously, this was a taxable service since Nov 01, 2011, having been added through the Sindh Sales Tax on Services (Amendment) Act, 2011, read with the Ordinance No. XIV of 2011.
3. Added vide the Sindh Finance Act, 2015. Previously, this was a taxable service since Nov 01, 2011, having been added through the Sindh Sales Tax on Services (Amendment) Act, 2011, read with the Ordinance No. XIV of 2011.
4. Column headings and column numbers substituted vide the Sindh Sales Tax on Service (Amendment) Act, 2011.
5. Added vide the Sindh Finance Act, 2015.
6. Added vide the Sindh Finance Act, 2015.
7. The tax rate "14%", wherever occurring in column (3) of the Table of the Second Schedule, substituted by the figure "13%" vide the Sindh Finance Act, 2016.



<sup>8</sup> [9801.3000	Services provided or rendered by marriage halls and lawns	13%]
9801.4000	Services provided or rendered by clubs	13%
9801.5000	Services provided or rendered by caterers, suppliers of food and drinks	13%
9801.6000	Ancillary services provided or rendered by hotels <sup>9</sup> [, motels, guest houses], restaurants, <sup>10</sup> [marriage halls and lawns, clubs and caterers]	13%
<b>98.02</b>	<b>Advertisement</b>	
9802.1000	Advertisement on T.V.	13%
9802.2000	Advertisement on radio	13%
9802.3000	Advertisement on closed circuit T.V.	13%
9802.4000	Advertisement in newspapers and periodicals <sup>11</sup> [***]	13%
9802.5000	Advertisement on cable T.V. network	13%
<sup>12</sup> [9802.6000	Advertisement on poles	13%
9802.7000	Advertisement on billboards	13%
9802.9000	Other Advertisement including those on web or internet	13%]
<sup>13</sup> [9803.0000	Chartered flight services within Sindh or originating from any airfield in Sindh	13%]
<sup>14</sup> [ <b>98.05</b>	<b>Services provided or rendered by persons authorized to transact business on behalf of others]</b>	
9805.1000	Shipping agents	13%
9805.2000	Stevedores	13%
9805.2100	Ship management service	13%
9805.3000	Freight forwarding agents	13%
9805.4000	Customs Agents	13%
<sup>15</sup> [9805.5000	Travel agents	13%]
<sup>16</sup> [9805.5100	Tour operators	13%
9805.6000	Recruiting agents	13%]
<sup>17</sup> [9805.7000	Advertising agents	13%]

8. Added vide the Sindh Finance Act, 2013 (Sindh Act No. I of 2013).

9. Added vide the Sindh Finance Act, 2015.

10. Substituted for the word "caterers" vide the Sindh Finance Act, 2013.

11. The words "excluding classified advertisements" omitted vide the Sindh Finance Act, 2014.

12. Substituted vide the Sindh Finance Act, 2013.

13. Inserted vide the Sindh Finance Act, 2016.

14. Inserted vide the Sindh Finance Act, 2016.

15. Added vide the Sindh Finance Act, 2015.

16. Inserted vide the Sindh Finance Act, 2014.

17. Added vide the Sindh Finance Act, 2013.



9805.8000	Ship chandlers	13%
<sup>18</sup> [9805.9000	Share transfer agents	13%]
<sup>19</sup> [9805.9100	Sponsorship services	13%
9805.9200	Business support services	13%]
<sup>20</sup> [98.06]	<sup>21</sup> [ <b>Services provided or rendered in the matter of sale, purchase or hire</b>	
9806.1000	Purchase or sale or hire of immovable property	13%
9806.2000	Property dealers	13%]
<sup>22</sup> [9806.3000	Renting of immovable property services	13%
9806.4000	Car or automobile dealers	13%]
<b>9807.0000</b>	<b>Services provided or rendered by property developers or promoters for</b> <b>(a) development of purchased or leased land for conversion into residential or commercial plots.</b> <b>(b) construction of residential or commercial units.</b>	<b>13%</b>
<b>9808.0000</b>	<b>Courier services</b>	<b>13%</b>
<b>9809.0000</b>	<b>Services provided or rendered by persons engaged in contractual execution of work or furnishing supplies</b>	<b>13%</b>
<sup>23</sup> [9810.0000	<b>Services provided or rendered for personal care by beauty parlours, beauty clinics, slimming clinics or centers and others</b>	13%]
<sup>24</sup> [9811.0000	<b>Services provided or rendered by laundries and dry cleaners</b>	13%]
<b>98.13</b>	<b>Services provided or rendered by banking companies, insurance companies, cooperative financing societies, modarabas, musharikas, leasing companies, foreign exchange dealers, non-banking financial institutions and other persons dealing in any such services.</b>	<b>13%</b>
9813.1000	Services provided or rendered in respect of insurance to a policy holder by an insurer, including a reinsurer	13%
9813.1100	Goods insurance	13%
9813.1200	Fire insurance	13%
9813.1300	Theft insurance	13%
9813.1400	Marine insurance	13%

18. Inserted vide the Sindh Finance Act, 2014.

19. Added vide the Sindh Finance Act, 2013.

20. Added vide the Sindh Finance Act, 2015.

21. Inserted vide the Sindh Finance Act, 2014.

22. Substituted vide the Sindh Finance Act, 2015.

23. Inserted vide the Sindh Finance Act, 2013

24. Inserted vide the Sindh Finance Act, 2014.



9813.1500	Life insurance	13%
<sup>25</sup> [9813.1600	Other insurance including reinsurance	13%
9813.3000	Services provided or rendered in respect of leasing	13%
9813.3010	Financial leasing	13%
9813.3020	Commodity or equipment leasing	13%
9813.3030	Hire purchase leasing	13%
9813.3900	Services provided or rendered in respect of modaraba and musharika financing	13%]
9813.4000	Services provided or rendered by banking companies in relation to:	13%
9813.4100	Guarantee	13%
9813.4200	Brokerage	13%
9813.4300	Letter of credit	13%
9813.4400	Issuance of pay order and demand draft	13%
9813.4500	Bill of exchange	13%
9813.4600	Transfer of money including telegraphic transfer, mail transfer and electronic transfer	13%
9813.4700	Bank guarantee	13%
9813.4800	Bill discounting commission	13%
9813.4900	Safe deposit lockers	13%
9813.4910	Safe vaults	13%
<sup>26</sup> [9813.4990	Other services not specified elsewhere	13%]
9813.5000	Issuance, processing and operation of credit and debit cards	13%
9813.6000	Commission and brokerage of foreign exchange dealings	13%
9813.7000	Automated Teller Machine operations, maintenance and management	13%
9813.8000	Service provided as banker to an issue	13%
9813.8100	<sup>27</sup> [Others, including the services provided or rendered by non-banking, finance companies, modaraba and musharika companies and other financial institutions]	13%
9813.9000	Service provided or rendered by a foreign exchange dealer or exchange company or money changer	13%
<sup>28</sup> [9814.1000	Architects or town planners	13%]

25. Substituted vide the Sindh Sales Tax on Service (Amendment) Act, 2011.

26. Added vide the Sindh Sales Tax on Services (Amendment) Act, 2011.

27. Substituted vide the Sindh Sales Tax on Services (Amendment) Act, 2011.

28. Inserted vide the Sindh Finance Act, 2013 (Sindh Act No. I of 2013).



<sup>29</sup> [9814.2000	Contractor of building (including water supply, gas supply and sanitary works), electrical and mechanical works (including air conditioning), multi-disciplinary works (including turn-key projects) and similar other works	13%
9814.3000	Property developers or promoters	13%]
<sup>30</sup> [9814.9000	Interior decorators	13%]
<sup>31</sup> [98.15	<b>Services provided or rendered by professionals and consultants, etc.,</b>	
9815.2000	Legal practitioners and consultants	13%
9815.3000	Accountants and auditors	13%
9815.4000	Management consultants	13%]
<sup>32</sup> [9815.5000	Technical, scientific and engineering consultants	13%]
<sup>33</sup> [9815.6000	Software or IT based system development consultants	13%
<sup>34</sup> [9815.9000	Other consultants including tax consultants, human resource and personnel development consultants	13%]
<sup>35</sup> [9817.9000	Services provided or rendered by laboratories other than the services relating to pathological, radiological or diagnostic tests of patients	13%]
<sup>36</sup> [98.18	<b>Services provided or rendered by specialized agencies</b>	
9818.1000	Security agency	13%]
<sup>37</sup> [9818.2000	Credit rating agency	13%]
<sup>38</sup> [9818.3000	Market research agency	13%]
<b>98.19</b>	<b>Services provided or rendered by specified persons or businesses</b>	
<sup>39</sup> [9819.1000	Stockbrokers, futures brokers and commodity brokers	13%
9819.1100	Underwriter	13%
9819.1200	Indenters	13%
9819.1300	Commission agents	13%
9819.1400	Packers and movers	13%]
9819.2000	Money exchanger	13%

29. Added vide the Sindh Sales Tax on Services (Amendment) Act, 2011.

30. Inserted vide the Sindh Finance Act, 2014.

31. Inserted vide the Sindh Finance Act, 2013.

32. Inserted vide the Sindh Finance Act, 2014.

33. Inserted vide the Sindh Finance Act, 2013.

34. Substituted vide the Sindh Finance Act, 2016.

35. Inserted vide the Sindh Finance Act, 2015.

36. Inserted vide the Sindh Finance Act, 2013.

37. Added vide the Sindh Finance Act, 2015.

38. Inserted vide the Sindh Finance Act, 2013.

39. Substituted vide the Sindh Finance Act, 2015.



<sup>40</sup> [9819.3000	Rent a car and automobile rental service	13%]
<sup>41</sup> [9819.5000	Surveyors	13%
9819.7000	Outdoor photographers and videographers	13%]
<sup>42</sup> [9819.9000	Cable TV operators	13%]
<sup>43</sup> [9819.9100	Auctioneers	13%]
<sup>44</sup> [9819.9200	Public relations services	13%]
<sup>45</sup> [9819.9300	Management consultants	13%]
<sup>46</sup> [9819.9400	Technical testing and analysis service	13%
9819.9500	Services provided or rendered by a registrar to an issue	13%]
<sup>47</sup> [9819.9090	Services provided or rendered by port operators, airport operators, airport ground service providers and terminal Operators	13%]
<sup>48</sup> [98.20	<b>Services provided or rendered by specialized workshops or undertakings</b>	
9820.1000	Auto-workshops, including authorized service stations	13%
9820.2000	Workshops for industrial machinery, construction and earth-moving machinery or other special purpose machinery, etc.	13%]
<sup>49</sup> [9820.3000	Workshop for electric or electronic equipments or appliances, etc., including computer hardware	13%
9820.4000	Car or automobile washing or similar service stations	13%]
<sup>50</sup> [98.21	<b>Services provided or rendered in specified fields</b>	
9821.1000	Healthcare centre, gyms or physical fitness center, etc	13%
9821.4000	Body massage center	13%
9821.5000	Pedicure centre	13%]
<sup>51</sup> [98.22	<b>Services provided or rendered for specified purposes</b>	
9822.1000	Fumigation services	13%
9822.2000	Maintenance or cleaning services	13%
9822.3000	Janitorial services	13%]

40 Inserted vide the Sindh Finance Act. 2014.

41. Inserted vide the Sindh Finance Act, 2013.

42 Inserted vide the Sindh Finance Act. 2014.

43. Added vide the Sindh Finance Act, 2015.

44. Inserted vide the Sindh Finance Act, 2016.

45 Inserted vide the Sindh Finance Act, 2013.

46 Inserted vide the Sindh Finance Act. 2014.

47. Added vide the Sindh Sales Tax on Services (Amendment) Act, 2011.

48. Inserted vide the Sindh Finance Act, 2013.

49 Inserted vide the Sindh Finance Act. 2014.

50 Inserted vide the Sindh Finance Act, 2013.

51 Inserted vide the Sindh Finance Act. 2014.



<sup>52</sup> [9822.4000	Dredging or desilting services	13%]
<b>9823.0000</b>	<b>Franchise services</b>	<b>13%</b>
<sup>53</sup> [9824.0000	<b>Construction services</b>	<b>13%</b>
9825.0000	Management Services including fund and assets management services	13%
9826.0000	Airport services	13%
9827.1000	Event management services including the services by event photographers, event videographer and the persons providing services related to such event management	13%
9827.2000	Exhibition services	13%]
<sup>54</sup> [9828.0000	Public bonded warehouses	13%
9829.0000	Labour and manpower supply services	13%
9830.0000	Service provided in the matter of manufacturing or processing for others on toll basis	13%
9831.0000	Race Clubs: (a) services of entry/admission  (b) other services	a) Rs.200 per entry ticket or entry pass of the person visiting the race event.  (b) 13%]
<sup>55</sup> [9832.0000	Services provided or rendered by programme producers and production houses	13%
9833.0000	Services provided or rendered by corporate law consultants	13%
9834.0000	Services provided or rendered by fashion designers	13%
9835.0000	Services provided or rendered by call centres	13%
9836.0000	Services provided or rendered by persons engaged in inter-city transportation or carriage of goods by road or through pipeline or conduit	13%]
<sup>56</sup> [9837.0000	Ready mix concrete services	13%
9838.0000	Intellectual property services	13%
9839.0000	Erection, commissioning and installation services	13%
9840.0000	Technical inspection and certification services, including quality control certification services and ISO certifications	13%

52. Added vide the Sindh Finance Act, 2015.

53. Substituted vide the Sindh Finance Act, 2015. Earlier this was substituted vide the Sindh Sales Tax on Services (Amendment) Act, 2011, after addition of "Event management services" and "Exhibition services" through the Sindh Finance Act, 2013.

54. Added vide the Sindh Finance Act, 2013.

55. Inserted vide Sindh Finance Act, 2014.

56. Inserted vide the Sindh Finance Act, 2015.



9841.0000	Valuation services, including competency and eligibility testing services	13%]
<sup>57</sup> [9842.0000	Cosmetic and plastic surgery and transplantations	13%
9843.0000	Visa processing services, including advisory or consultancy services for migration or visa application filing services	13%
9844.0000	Debt collection services and other debt recovery services provided or rendered by debt collection agencies or recovery agencies or other persons	13%
9845.0000	Supply chain management or distribution (including delivery) services	13%]

57. Inserted vide the Sindh Finance Act, 2016.