

SINDH SALES TAX ON SERVICES ACT, 2011

FIRST SCHEDULE

(see sub-section ¹[(79)] of Section 2)

(As of 1st July, 2014)

² [Tariff Heading]	Description
(1)	(2)
98.01	Services provided or rendered by hotels, restaurants, marriage halls, lawns, clubs and caterers.
9801.1000	Services provided or rendered by hotels
9801.2000	Services provided or rendered by restaurants
9801.3000	Services provided or rendered by marriage halls and lawns
9801.4000	Services provided or rendered by clubs
9801.5000	Services provided or rendered by caterers, suppliers of food and drinks
9801.6000	Ancillary services provided or rendered by hotels, restaurants, marriage halls, lawns, ³ [clubs and] caterers
9801.7000	Services provided or rendered by messes and hostels
9801.9000	Other
98.02	Advertisement
9802.1000	Advertisement on T.V.
9802.2000	Advertisement on radio
9802.3000	Advertisement on closed circuit T.V.
9802.4000	Advertisement in newspapers and periodicals
9802.5000	Advertisement on cable T.V. network
⁴ [9802.6000	Advertisements on poles
9802.7000	Advertisements on billboards]
9802.9000	Other

1. Substituted for the brackets and figures "(35)" vide the Sindh Finance Act, 2014. (Sindh Act No. XVII of 2014).
2. substituted for the word "Number" vide the Sindh Sales Tax on Services (Amendment) Ordinance, 2011 (Sindh Ordinance No. XIV of 2011), read with the Sindh Sales Tax on Services (Amendment) Act. 2011 (Sindh Act No. II of 2012).
3. The words "clubs and" inserted by the Sindh Finance Act, 2013(Sindh Act No. I of 2013).
4. Substituted by the Sindh Finance Act, 2013.

98.05	Services provided or rendered by persons authorized to transact business on behalf of others.
9805.1000	Shipping agents
9805.2000	Stevedores
9805.2100	Ship management service
9805.3000	Freight forwarding agents
9805.4000	Customs agents
9805.5000	Travel agents
9805.5100	Tour operators
9805.6000	Recruiting agents
9805.7000	Advertising agents
9805.8000	Ship chandlers
9805.9000	Share transfer agent
9805.9100	Sponsorship services
9805.9200	Business support services
9805.9090	Other
9808.0000	Courier services
98.06	Services provided or rendered in matters of hire.
9806.1000	Purchase or sale of moveable or immovable goods or property.
9806.2000	Property dealers
9806.3000	Car/automobiles dealers
9806.9000	Dealers of second hand goods other than automobiles other
9809.0000	Services provided or rendered by persons engaged in contractual execution of work or furnishing supplies.
9810.0000	Services provided or rendered for personal care by beauty parlours/clinics, slimming clinics and others.
9811.0000	Services provided or rendered by laundries, dry cleaners.

98.12	Telecommunication services.
9812.1000	Telephone services
9812.1100	Fixed line voice telephone service
9812.1200	Wireless telephone
9812.1210	Cellular telephone
9812.1220	Wireless Local Loop telephone
9812.1300	Video telephone
9812.1400	Payphone cards
9812.1500	Prepaid calling cards
9812.1600	Voice mail service
9812.1700	Messaging service
9812.1710	Short Message service (SMS)
9812.1720	Multimedia message service (MMS)
9812.1910	Shifting of telephone connection
9812.1920	Installation of telephone extension
9812.1930	Provision of telephone extension
9812.1940	Changing of telephone connection
9812.1950	Conversion of NWD connection to non NWD or vice versa
9812.1960	Cost of telephone set
9812.1970	Restoration of telephone connection
9812.1990	Others
9812.2000	Bandwidth services
9812.2100	Copper line based
9812.2200	Fiber-optic based
9812.2300	Co-axial cable based
9812.2400	Microwave based
9812.2500	Satellite based
9812.2900	Others
9812.3000	Telegraph
9812.4000	Telex
9812.5000	Telefax

9812.5010	Store and forward fax services
9812.5090	Others
9812.6000	Internet services
9812.6100	Internet services including email services
9812.6110	Dial-up internet services
9812.6120	Broadband services for DSL connection
9812.6121	Copper line based
9812.6122	Fiber-optic based
9812.6123	Co-axial cable based
9812.6124	Wireless based
9812.6125	Satellite based
9812.6129	Others
9812.6130	Internet/email/Data/SMS/MMS services on WLL networks
9812.6140	Internet/email/Data/SMS/MMS services on cellular mobile networks
9812.6190	Others
9812.6200	Data Communication Network services (DCNS)
9812.6210	Copper Line based
9812.6220	Co-axial cable based
9812.6230	Fiber-optic based
9812.6240	Wireless/Radio based
9812.6250	Satellite based
9812.6290	Others
9812.6300	Value added data services
9812.6310	Virtual private Network services (VPN)
9812.6320	Digital Signature service
9812.6390	Others
9812.9000	Audiotext services
9812.9100	Teletext services
9812.9200	Trunk radio services
9812.9300	Paging services
9812.9400	Voice paging services

9812.9410	Radio paging services
9812.9490	Vehicle tracking services
9812.9500	Burglar alarm services
9812.9090	Others
98.13	Services provided or rendered by banking companies, insurance companies, cooperative financing societies, modarba, Musharika, leasing companies, foreign exchange dealers, non-banking financial institutions and other persons dealing in any such services.
9813.1000	Services provided or rendered in respect of insurance to a policy holder by an insurer, including a reinsurer.
9813.1100	Goods insurance
9813.1200	Fire insurance
9813.1300	Theft insurance
9813.1400	Marine insurance
9813.1500	Life insurance
9813.1600	Other insurance
9813.2000	Services provided or rendered in respect of advances and loans
9813.3000	Services provided or rendered in respect of leasing
9813.3010	Financial leasing
9813.3020	Commodity or equipment leasing
9813.3030	Hire-purchase leasing
9813.3090	Other
9813.3900	Services provided or rendered in respect of ⁵ [modarba and musharika] financing
9813.4000	Services provided or rendered by banking companies in relation to:
9813.4100	Guarantee
9813.4200	Brokerage
9813.4300	Letter of credit
9813.4400	Issuance of pay order and demand draft
9813.4500	Bill of exchange

5. Substituted for the word “musharika” by the Sindh Sales Tax on Services (Amendment) Act, 2011.

9813.4600	Transfer of money including telegraphic transfer, mail transfer and electronic transfer
9813.4700	Bank guarantee
9813.4800	Bill discounting commission
9813.4900	Safe deposit lockers
9813.4910	Safe vaults
⁶ [9813.4990	Other service not specified elsewhere]
9813.5000	Issuance, processing and operation of credit and debit cards
9813.6000	Commission and brokerage of foreign exchange dealings
9813.7000	Automated Teller Machine operations, maintenance and management
9813.8000	Service provided as banker to an issue
9813.8100	⁷ [Others, including the services provided or rendered by non-banking finance companies, modaraba and musharika companies and other financial institutions]
9813.9000	Service provided or rendered by a foreign exchange dealer or exchange company or money changer
98.14	Services provided or rendered by architects, town planners, contractors, property developers or promoters, interior decorators.
9814.1000	Architects or town planners
9814.2000	Contractors of building (including water supply, gas supply and sanitary works), roads and bridges, electrical and mechanical works (including air conditioning), horticultural works, multi-discipline works (including turn-key projects) and similar other works.
9814.3000	Property developers or promoters
9814.4000	Landscape designers
9814.9000	Other
98.15	Services provided or rendered by professionals and consultants etc.
9815.1000	Medical practitioners and consultants
9815.2000	Legal practitioners and consultants

6. Added by the Sindh Sales Tax on Services (Amendment) Act, 2011.

7. Substituted for the word "Others" by the Sindh Sales Tax on Services (Amendment) Act, 2011.

9815.3000	Accountants and auditors
9815.4000	Management consultants
9815.5000	Technical, scientific, engineering consultants
9815.6000	Software or IT based system development consultants
9815.9000	Other consultants
9816.0000	Services provided or rendered by pathological laboratories.
98.17	Services provided or rendered by medical diagnostic laboratories including X-Rays, CT Scan, M.R. Imaging etc.
9817.1000	Scientific laboratories
9817.2000	Mechanical laboratories
9817.3000	Chemical laboratories
9817.4000	Electrical or electronic laboratories
9817.9000	Other such laboratories
98.18	Services provided or rendered by specialized agencies.
9818.1000	Security agency
9818.2000	Credit rating agency
9818.3000	Market research agency
9818.9000	Other such agencies
98.19	Services provided or rendered by specified persons or businesses
9819.1000	⁸ [Stockbrokers and commodity brokers]
9819.1200	Indenters
9819.1300	Commission agents
9819.1400	Packers
9819.2000	Money exchanger
9819.3000	Rent a car
9819.4000	Prize bond dealers
9819.5000	Surveyors

8. Substituted for "Stockbrokers" by the Sindh Finance Act, 2013.

9819.6000	Designers
9819.7000	⁹ [Outdoor photographers and videographers]
9819.8000	Art painter
9819.9000	Cable TV operators
9819.9100	Auctioneers
9819.9200	Public relations services
9819.9300	Management consultants
9819.9400	Technical testing and analysis service
9819.9500	Service provided by a registrar to an issue
9819.9090	¹⁰ [Others, including the services provided by port operators, airport operators, airport ground service providers and terminal operators]
98.20	Services provided or rendered by specialized workshops or undertakings
9820.1000	¹¹ [Auto-workshops including authorized service stations]
9820.2000	Workshops for industrial machinery construction and earthmoving machinery or other special purpose machinery etc
9820.3000	Workshops for electric or electronic equipments or appliances etc including computer hardware
9820.4000	Car washing or similar service stations
9820.9000	Other workshops
98.21	Services provided or rendered in specified fields.
9821.1000	Healthcare center, gyms or physical fitness center etc.
9821.2000	Indoor sports and games center
9821.3000	Baby care center
9821.4000	Body massage center
9821.5000	Pedicure center
98.22	Services provided or rendered for specified purposes.
9822.1000	Fumigation services

9. Substituted for the description “Outdoor photographer” by the Sindh Finance Act, 2013.

10. Substituted for the words “Others” by the Sindh Sales Tax on Services (Amendment) Act, 2011.

11. Substituted for the description “Auto-workshops”, by the Sindh Finance Act, 2013.

9822.2000	Maintenance or cleaning services
9822.3000	Janitorial services
9822.4000	Dredging or desilting services
9822.9000	Other similar services
9823.0000	Franchise services
9824.0000	Construction services
	Consultancy services
	Management services including fund and asset management services
	Market Research agencies
	Program producers
	Brokerage and indenting services
	Race Clubs
	General Insurance Agents
	Exhibition or convention services
	Data Processing and Provision of information, services of Engineers, handling and storage of goods
	Fashion designers
	Cable Operators
	Internet Café
	Pandal and Shamiana service
	Airport services
	Intellectual Property services
	Forward Contract services
	Packaging services
	Services provided or rendered in matters of hire
	Purchase or sale of moveable or immovable goods or property
	Property dealers
	Car/automobile dealers
	Dealers of second hand goods other than automobiles
	Cosmetic and Plastic Surgery

	Beauty Parlour/ Beauty Clinics
	HR Consultants
	Corporate Law Consultants
	Tax Consultants
	Human Resources & Personal Development Services
	Coaching Centre
	Vocational Centers
	Actuarial Services
	Training Services
	Tracking Services
	Security Alarm Services
	Human Resource Development
	Building Maintenance & Service Provider
	Quality Control Services (ISO certification Board)
	Services provided by Motels/guest houses & Farm houses.
	Debt collection Agencies
	Amusement Parks
	Call centres
	Film and Drama studios
	Entertainment Services
	Services provided in the matter of manufacturing or processing for other toll basis.
	¹² [Event Management services including the services by event photographers, event videographers and the persons related to such event management
	Exhibition services
	Public bonded warehouses.
	Labour and manpower supply services.]

¹² The descriptions in column (2) added by the Sindh Finance Act, 2013.