

# ***THE***

## **SINDH SALES TAX ON SERVICES**

# **WORKING TARIFF**

*(Amended upto 1<sup>st</sup> November, 2020)*

Services specified in the  
Second Schedule to the Sindh Sales Tax on Services Act, 2011, read with:

<b>1.</b>	<b>Services exempted from Sindh Sales Tax vide Notification No. SRB-3-4/7/2013 dated 18<sup>th</sup> June, 2013 as amended from time to time upto 1<sup>st</sup> November, 2020</b>
<b>2.</b>	<b>Services levied to Sindh Sales Tax at Reduced Rates/Concessionary Rates vide Notification No. SRB-3-4/8/2013 dated 1<sup>st</sup> July, 2013 as amended from time to time upto 1<sup>st</sup> November, 2020.</b>

- N.B. 1. For other specific notifications of exemption under section 10 of the Act and for other reduced rate notifications under section 8 of the Act, please see the relevant specific notifications on SRB website <[www.srb.gos.pk](http://www.srb.gos.pk)>*
- 2. This Working Tariff is for ease of reference only. Errors and Omissions are expected in this Working Tariff. This Working Tariff does not create any legal obligation or legal right. The entries made in the Second Schedule to the Act and the notifications issued thereunder should be referred to for legal purposes.*
- 3. Corrections, if any, and suggestions for improvement of this Working Tariff may please be sent at <[komal.shamim@srb.gos.pk](mailto:komal.shamim@srb.gos.pk)>*

## WORKING TARIFF

(Amended upto. 1<sup>st</sup> November, 2020)

**Taxable Services as per Second Schedule to the Sindh Sales Tax on Services Act, 2011 (the Act-2011), read with notified concessionary/reduced rates of tax and exemptions of the Sindh sales tax.**

### Part A

Tariff Heading	Description	Statutory Rate of Tax as per Second Schedule to the Act-2011	Concessionary rate of tax/exemption of tax subject to terms and conditions described in column (5)	Terms and conditions for the eligibility to concessionary rate of tax or exemption of tax mentioned in column (4) as described through notifications mentioned in column (6)	SRB Notification No. and date for the purposes of columns (4) and (5)
(1)	(2)	(3)	(4)	(5)	(6)
(Respective sub-headings of Tariff Heading <b>98.12</b> )	<b>Telecommunication Services</b>	19.5%	-	-	-
			Exempt	Telecommunication services involving charges payable on the international leased lines or bandwidth services used by the software exporting firms registered with the Pakistan Software Export Board.	Notification No.SRB-3-4 /7/2013 dated 18th June, 2013 read notification No. SRB-3-4/12/2019 dated 27 <sup>th</sup> June, 2019
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	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%	-	-	-
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%	-	-	-

(1)	(2)	(3)	(4)	(5)	(6)
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%	-	-	-
<sup>1</sup> [9812.7000	Other specified telecommunication services	19.5%	-	-	-
9812.7100	Audio Text Services	19.5%	-	-	-
9812.7200	Teletext services	19.5%	-	-	-
9812.7300	Trunk radio services	19.5%	-	-	-
9812.7400	Paging services including voice paging services and radio paging services	19.5%	-	-	-
9812.7900	Others	19.5%	-	-	-
9812.8000	Tracking and alarm service	19.5%	-	-	-
9812.8100	Vehicle tracking and other tracking services	19.5%	-	-	-
9812.8200	Burglar and security alarm services	19.5%	-	-	-
9812.8900	Others	19.5%	-	-	-
9812.9000	Telecommunication services not elsewhere specified]	19.5%	-	-	-

1. Tariff heading 9812.7000, 9812.7100, 9812.7200, 9812.7300, 9812.7400, 9812.7900, 9812.8000, 9812.8100, 9812.8200, 9812.8900 and 9812.9000 and entries relating thereto substituted for tariff headings 9812.9000 to 9812.9090 and the relevant entries, vide the Sindh Finance Act, 2019

## Part B

Tariff Heading	Description	Statutory rate of tax as per Second Schedule to the Act, 2011	Concessionary rate of tax or exemption from the tax in terms of conditions described in column (5)	Terms and conditions for exemption or concessionary rate of tax for the purposes of eligibility to effective rate of tax mentioned in column (4)	SRB Notification No. and date for the purposes of columns (4) and (5)
(1)	(2)	(3)	(4)	(5)	(6)
<b>98.01</b>	<b>Services provided or rendered by hotels, motels, guest houses, restaurants, marriage halls, lawns, clubs and caterers</b>				
9801.1000	Services provided or rendered by hotels, motels and guest houses	13%	-	-	-
9801.2000	Services provided or rendered by restaurants	13%	Exempt	<p>Services provided or rendered by restaurants whose turnover does not exceeds 4 million rupees in a financial year:</p> <p>Provided that the exemption shall not apply in case of restaurants:-</p> <ul style="list-style-type: none"> <li>(i) which are air-conditioned on any day in a financial year and which are located within the building or premises of air-conditioned shopping malls or shopping plazas;</li> <li>(ii) located within the building, premises or precincts of any hotel, motel, guest house or club whose services are liable to sales tax;</li> <li>(iii) providing or rendering services in the building, premises, precincts, hall or lawn of any hotel, motel, guest house, marriage hall or lawn or club whose services are liable to sales tax;</li> <li>(iv) which are franchisers or franchisees;</li> <li>(v) having branches or more than one outlet in Sindh; and</li> <li>(vi) whose total utility bills (gas, electricity and telephone) exceed Rs. 40,000/- in any month during a financial year.</li> </ul>	Notification No.SRB-3-4/7/2013 dated 18 <sup>th</sup> June, 2013
9801.3000	Services provided or rendered by marriage halls and lawns	13%	-	-	-
			Exempt	<p>Marriage halls and lawns which are located on plots measuring 800 square yards or less:</p> <p>Provided that the exemption shall not apply in case of marriage halls and lawns:-</p> <ul style="list-style-type: none"> <li>(i). which are air-conditioned on any day in a financial year;</li> <li>(ii). located within the building, premises or precincts of a hotel, motel, guest house, restaurant or club whose services are liable to tax;</li> </ul>	Notification No.SRB-3-4/ 7 /2013 dated 18 <sup>th</sup> June, 2013

(1)	(2)	(3)	(4)	(5)	(6)
				(iii). as are owned, managed or operated by caterers whose services are liable to tax; (iv). which are franchisers or franchisees; and (v) having branches or more than one hall or lawn in Sindh.	
9801.4000	Services provided or rendered by clubs	13%	-	-	-
9801.5000	Services provided or rendered by caterers, suppliers of food and drinks.	13%	-	(i) Services provided or rendered by Clubs whose initiation fee for members does not exceed thirty thousand rupees and whose monthly fee/subscription for the members also does not exceed one hundred rupees; and  (ii) Charges received by Clubs from its members as refundable security deposits and voluntary contribution for the welfare (e.g. Eid Gifts) for the Club staff or for payment to the registered non-profit organizations, as defined and for the purposes mentioned in under section 2(36) of Income Tax Ordinance, 2001	Notification No.SRB-3-4/ 7 /2013 dated 18th June, 2013
9801.5000	Services provided or rendered by caterers, suppliers of food and drinks.	13%	-	Exempt  Services provided or rendered by Caterers whose turnover does not exceeds 4 million rupees in a financial year:  Provided that the exemption shall not apply in case of caterers:-  (i) located within the building, premises or precincts of any hotel, motel, guest house or club whose services are liable to sales tax;  (ii) providing or rendering services in the building, premises, precincts, hall or lawn of any hotel, motel, guest house, marriage hall or lawn or club whose services are liable to sales tax;  (iii) which are franchisers or franchisees;  (iv) having branches or more than one outlet in Sindh; and  (v) whose total utility bills (gas, electricity and telephone) exceed Rs. 40,000/- in any month during a financial year.	Notification No.SRB-3-4/ 7 /2013 dated 18th June, 2013

(1)	(2)	(3)	(4)	(5)	(6)
9801.6000	Ancillary services provided or rendered by hotels, motels, guest houses/ restaurants, marriage halls and lawns, clubs and caterers	13%	-	-	-
<b>98.02</b>	<b>Advertisement</b>	13%	-	-	-
			Exempt	(i) Advertisements financed out of funds provided by a Government under grant in-aid agreements. (ii) Advertisements conveying public service message in relation to polio eradication programme by UNICEF	Notification No.SRB-3-4/7/2013 dated 18 <sup>th</sup> June, 2013,
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	13%	-	-	-
			Exempt	Advertisement in newspapers and periodicals published in Sindh	Notification No. SRB-3-4/7/2013 dated 18 <sup>th</sup> June, 2013 read with Notification No. SRB-3-4/29/2019 dated 3 <sup>rd</sup> August, 2019
9802.5000	Advertisement on cable T.V. network	13%	-	-	-
9802.6000	Advertisement on poles	13%	-	-	-
9802.7000	Advertisement on billboards	13%	-	-	-
9802.9000	Other advertisement including those on web or internet	13%	-	-	-
			Exempt	Advertisement on the websites of such of the newspapers and periodicals as are published in Sindh	Notification No. SRB-3-4/7/2013 dated 18 <sup>th</sup> June, 2013 read with notification No. SRB-3-4/29/2019 dated 3 <sup>rd</sup> August, 2019
9803.0000	Chartered flight services within Sindh or originating from any air field in Sindh	13%	-	-	-
<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%	-	-	-
			500 rupees per bill of lading or house bill of lading.	(i). Services provided by Freight Forwarding agents in respect of issuance of bills of lading or house bills of lading. (ii). Input tax credit shall not be admissible.	Notification No. SRB-3- 4/8/2013 dated 1st July, 2013.
9805.4000	Customs Agents	13%	-	-	-

(1)	(2)	(3)	(4)	(5)	(6)
9805.5000	Travel agents	13%	<sup>2</sup> [5%]	Input tax credit shall not be admissible	Notification No. SRB-3- 4/8/2013 dated 1st July, 2013.
9805.5100	Tour Operators	13%	<sup>3</sup> [5%]	Input tax credit adjustment shall not be allowed	Notification No. SRB-3- 4/8/2013 dated 1st July, 2013
			Exempt	Services provided or rendered by tour operators in relation to Hajj and Umrah tour services.	Notification No. SRB-3-4/7/2013 dated 18th June, 2013
9805.6000	Recruiting agents	13%	-	-	-
			8%	(i) Recruiting agent who is a stand-alone service provider and whose principal economic activity is related to recruitment of individuals or group of individuals for overseas employment in countries outside Pakistan. (ii) Input tax credit adjustment shall not be admissible	Notification No. SRB-3-4/12/2020, dated 22 <sup>nd</sup> June, 2020
9805.7000	Advertising agents	13%	-	-	-
9805.8000	Ship chandlers	13%	-	-	-
9805.9000	Share transfer agents	13%	-	-	-
9805.9100	Sponsorship services	13%	-	-	-
9805.9200	Business support services	13%	-	-	-
<b>98.06</b>	<b>Services provided or rendered in the matter of sale, purchase or hire</b>				
9806.1000	Purchase or sale or hire of immoveable property	13%	10%	Input tax credit adjustment shall not be admissible.	Notification No. SRB-3-4/8/2013 dated 1st July, 2013.
9806.2000	Property dealers	13%	-	-	-
			10%	Input tax credit adjustment shall not be admissible.	Notification No. SRB-3-4/8/2013 dated 1st July, 2013.
9806.3000	Renting of immovable property services	13%	<sup>4</sup> [3%]	Input tax credit adjustment shall not be admissible	Notification No. SRB-3-4/8/2013 dated 1st July, 2013.
			Exempt	Renting of immovable property services provided or rendered to an individual person whose income does not exceed the maximum amount that is not chargeable to tax under the Income Tax Ordinance, 2001 (XLIX of 2001)	Notification No. SRB-3-4/7 /2013 dated 18 <sup>th</sup> June 2013.
9806.4000	Car or automobile dealers	13%	10%	Input tax credit adjustment shall not be admissible	Notification No. SRB-3-4/8/2013 dated 1st July, 2013.
<sup>5</sup> [9806.6000	Renting of Machinery equipment, appliances and other tangible goods]	13%	<sup>6</sup> [5%]	Input tax credit adjustment shall not be admissible]	Notification No. SRB-3-4/8/2013 dated 1st July, 2013.

2. Substituted for the figure "8%" vide Notification No. SRB-3-4/11/2019 dated 27<sup>th</sup> June, 2019
3. Substituted for the figure "8%" vide Notification No. SRB-3-4/11/2019 dated 27<sup>th</sup> June, 2019.
4. Substituted for the figures "8%" vide Notification No. SRB-3-4/11/2017 dated 5<sup>th</sup> June, 2017.
5. Added vide Notification No. SRB-3-4/21/2019 dated 1<sup>st</sup> July, 2020
6. Reduced rate 5% inserted vide Notification No. SRB-3-4/21/2019, dated 1<sup>st</sup> July, 2019.

(1)	(2)	(3)	(4)	(5)	(6)
9807.0000	Services provided or rendered by property developers or promoters for: a) development of purchased or leased land for conversion into residential or commercial plots. b) construction of residential or commercial units	13%	a) 100 rupees per square yard of land; and b) 50 rupees per square foot of constructed covered area	Input tax credit adjustment shall not be admissible	Notification No. SRB-3-4/8/2013 dated 1st July, 2013.
9808.0000	Courier Service	13%	-	-	-
9809.0000	Service provided or rendered by persons engaged in contractual execution of work or furnishing supplies	13%	Exempt	Services provided or rendered by persons engaged in contractual execution of work or furnishing supplies:-  (i) whose annual turnover does not exceed 4 million rupees in a financial year; and  (ii) in relation to the text books, published for free distribution amongst students free of cost, against the order of Sindh Textbook Board subject to the conditions that the Sindh Textbook Board:- (a) assigns the work to a person duly registered under the Sindh Sales Tax on Services Act, 2011; and (b) Furnishes, to the Sindh Revenue Board, statement on quarterly basis, showing name of person/contractor, SNTN, value of such contract, alongwith certificate about the free of cost distribution of such textbooks amongst the students.	Notification No. SRB-3-4/7/2013 dated 18th June, 2013
9810.0000	Services provided or rendered for personal care by beauty parlours, beauty clinics, slimming clinics or centers and others	13%	10%	Input tax credit shall not be admissible	Notification No. SRB-3-4/5/2013 dated 1 <sup>st</sup> July, 2013
			5%	(i) Services provided or rendered by such beauty parlours, beauty clinics, slimming clinics who have submitted their option or election on Form "B" as prescribed under rule 42C of the Sindh Sales Tax on Services Rules, 2011, and fulfill the limitations, conditions and restriction prescribed in the Proviso to sub-rules (3A), (3B) and (4) thereof. (ii) Input tax credit/adjustment shall not be admissible.	Notification No. SRB-3-4/8/2013 dated 1st July, 2013 read with notification No. SRB-3-4/7/2020 dated 6 <sup>th</sup> February, 2020



			Exempt	<p>1. Persons providing the services of hair cutting, hair dressing and hair dyeing and shaving provided that they do not provide any other beauty treatment, beauty care, beauty parlour or beauty clinic service.</p> <p>2.. Services provided or rendered by beauty parlours/clinics and slimming clinics whose turn over does not exceed <sup>7</sup>[2.5 million] rupees in a financial year: Provided that the exemption shall not apply in case of beauty parlor/clinics and sliming centers:-</p> <p>(i) which are located within the building premises or precincts of a hotel, motel, guest house or club whose services are liable to tax;</p> <p>(ii) which are franchisers or franchisees;</p> <p>(iii) which have any branch or have more than one outlet in Sindh; and</p> <p>(iv) whose total utility (electricity, gas &amp; telephone bill exceeds Rs. <sup>8</sup>[25,000/-] in any month during a financial year.</p>	Notification No. SRB-3-4/7/2013 dated 18th June, 2013.
9811.0000	Services provided or rendered by laundries and dry cleaners	13%	-	-	-
			5%	<p>1. Services provided or rendered by stand-alone laundries and dry cleaners.</p> <p><b>Explanation:</b> For the purpose of this notification, “Stand-alone laundries and dry cleaners” means a laundry and dry cleaner:-</p> <ul style="list-style-type: none"> <li>• which does not provide any taxable service other than the services described against tariff heading No. 9811.0000; and</li> <li>• which or any outlet /branch of which is not located with the building premises or precincts of a hotel, motel, guest house or club whose service are liable to tax.</li> </ul> <p>2. Input tax credit adjustment shall not be admissible</p>	Notification No. SRB-3-4/8/2013 dated 1st July, 2013 read with notification No. SRB-3-4/11/2019 dated 27 <sup>th</sup> June, 2019

7. Substituted for the figure “4 million” vide Notification No. SRB-3-4/12/2019 dated 27<sup>th</sup> June, 2019.

8. Substituted for the figure “40,000” vide Notification No. SRB-3-4/12/2019 dated 27<sup>th</sup> June, 2019.

			Exempt	Services provided or rendered by laundries and dry cleaners which do not fall under any of these categories:- (a) laundries and dry cleaners located within the building premises and premises of a hotel, motel, guest house or club whose services are liable to tax; (b) laundries and dry cleaners which are franchisers or franchisees; (c) laundries and dry cleaners having any branch or more than one outlet in Sindh; (d) laundries and dry cleaners whose turnover exceeds <sup>9</sup> [2.5 million] rupees in a financial year; and (e) laundries and dry cleaners whose total utility (electric, gas and telephone) bills does not exceed Rs. <sup>10</sup> [25,000/-] in any month during a financial year.	Notification No. SRB-3-4/7 /2013 dated 18th June, 2013
98.13	Services provided or rendered by banking companies, insurance companies, cooperative financing societies, modarabas, musharikas, leasing companies, foreign exchange dealers, non-banking financial institution and other persons dealing in any such services	13%	-	-	-
9813.1000	Services provided or rendered in respect of insurance to a policy holder by an insurer, including re-insurer	13%	-	-	-
9813.1100	Goods insurance	13%	-	-	-
9813.1200	Fire insurance	13%	-	-	-
9813.1300	Theft insurance	13%	-	-	-
9813.1400	Marine insurance	13%	-	-	-
			Exempt	Marine insurance for export.	Notification No. SRB-3-4/7/2013 dated 18th June, 2013.
9813.1500	Life insurance	13%	<sup>11</sup> [3%]	(i) Life insurance <sup>12</sup> [other than group life insurance] (ii) Input tax credit/adjustment shall not be admissible.	Notification No. SRB-3-4/8/2013 dated 1 <sup>st</sup> July, 2013.
			Exempt	Life insurance, other than group life insurance, of individuals for insurance policy coverage of upto five hundred thousand rupees.	Notification No. SRB-3 -4 /7/ 2013 dated 18th June, 2013.
9813.1600	Other insurance including reinsurance	13%	-	-	-
			Exempt	Crop Insurance	Notification No. SRB-3 -4 /7/ 2013 dated 18th June, 2013

9. Substituted for the figure and word [4] million vide notification No. SRB-3-4/12/2019 dated 27<sup>th</sup> June, 2019

10. Substituted for the figure "40,000" vide Notification No. SRB-3-4/12/2019, dated 27<sup>th</sup> June, 2019.

11. Substituted for the figure "8%" vide Notification No. SRB-3-4/11/2019 dated 27<sup>th</sup> June, 2019

12. The comma and words added vide Notification No. SRB-3-4/11/2019, dated 27<sup>th</sup> June, 2019

				Health insurance services	Notification No. SRB-3 -4 /7/ 2013 dated 18th June, 2013 read with notifications No. SRB-3-4/5/2019 dated 8 <sup>th</sup> May, 2019 and SRB-3-4/16/2019 dated 27 <sup>th</sup> June, 2020 and SRB-3-4/14/2020 dated 22 <sup>nd</sup> June, 2020
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	<b>Services provided or rendered in respect of modaraba and musharika financing</b>	13%	-	-	-
9813.4000	<b>Services provided or rendered by banking companies in relation to Services provided or rendered by banking companies in relation to:</b>	13%	-	-	-
9813.4100	Guarantee including bank guarantee	13%	-	-	-
9813.4200	Brokerage	13%	-	-	-
9813.4300	Letter of credit	13%	-	-	-
9813.4400	Issuance of <sup>13</sup> [cheque books,] 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%	-	-	-
<sup>14</sup> [9813.4700	Commission including bill discounting commission	13%	-	-	-
9813.4800	Safe deposit lockers and safe vaults	13%	-	-	-
9813.4900	Other services not elsewhere specified]	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	Others, including the services provided or rendered by non-banking, finance companies, modaraba and musharika companies and other financial institutions	13%	-	-	-

13. Words "cheque books" inserted vide Sindh Finance Act, 2019 (Sindh Act No. XII of 2019)

14. Tariff heading 9834700, 9813.4800, 9813.4900, 9813.4910, 9812.4990 and entries relating thereto substituted for tariff headings 9812.9000 to 9812.9090 and the relevant entries vide the Sindh Finance Act, 2019.

(1)	(2)	(3)	(4)	(5)	(6)
9813.9000	Service provided or rendered by a foreign exchange dealer or exchange company or money changer	13%	-	-	-
			<sup>15</sup> [Exempt	Services provided or rendered by a foreign exchange dealer or exchange company or money changer in consideration of "spread" charges as permitted by the State Bank of Pakistan in relation to the buying and selling of foreign currencies.]	Notification No. SRB-3-4/7/2013 dated 18th June, 2013.
9814.1000	Architects or town planners	13%	-	-	-
9814.2000	Contractor of building (including water supply, gas supply and sanitary works), electrical and mechanical works (including air Conditioning, multi-disciplinary work including turn key projects) and similar other works	13%	-	-	-
		Exempt	Services provided or rendered by a contractor of building (including water supply, gas supply and sanitary works), or of electrical and mechanical works (including air conditioning) or of multi-disciplinary work (including turn-key projects) and other works, subject to the condition that the annual turnover of the person providing or rendering the contractor service does not exceed 4 million rupees in a financial year.	Notification No. SRB-3-4/7/2013 dated 18th June, 2013.	
9814.3000	<b>Services provided or rendered by property developers or promoters for:</b>	13%	(a) 100 rupees per square yard of land; and b) 50 rupees per square foot of constructed covered area	Input tax credit/adjustment shall not be admissible.	Notification No. SRB-3-4/8/2013 dated 1 <sup>st</sup> July, 2013.
	(a) development of purchased or leased land for conversion into residential or commercial plots; and (b) construction of residential or commercial units				
9814.9000	Interior decorators	13%	-	-	-
<b>98.15</b>	<b>Services provided or rendered by professionals and consultants, etc.,</b>				
9815.2000	Legal practitioners and consultants	13%	8%	Input tax credit/adjustment shall not be admissible.	Notification No. SRB-3-4/ 8/2013 dated 1st July, 2013.
9815.3000	Accountants and auditors	13%	8%	(i) The reduced rate specified in column (4) shall apply only in relation to accounting and auditing services provided or rendered by accountants and auditors. (ii) Input tax credit/ adjustment shall not be admissible.	Notification No. SRB-3-4/ 8/2013 dated 1st July, 2013 read with notification No. SRB-3-4/11/2019 dated 27th June, 2019

			Exempt	Accountant and Auditors' services exported, by registered persons, outside Pakistan, to such of the service recipients as are not located and not resident in Pakistan, subject to the condition that the value of export of the services is received in foreign exchange through banking channels in the business bank accounts of the registered person exporting the services and is also reported to the State Bank of Pakistan in the manner prescribed by the State Bank of Pakistan.	Notification No. SRB-3-4/ 7/2013 dated 18th June, 2013.
9815.4000	Management consultants	13%	-	-	-
9815.5000	Technical, scientific and engineering consultants	13%	-	-	-
9815.6000	Software or IT based system development consultants	13%	Exempt	Software or IT-based system development consultants' services exported, by registered persons, outside Pakistan subject to the condition that the value of export of the services is received in foreign exchange through banking channels in the business bank accounts of the registered person exporting the services and is also reported to the State Bank of Pakistan in the manner prescribed by the State Bank of Pakistan.	Notification No. SRB-3-4/ 7/2013 dated June 18, 2013.
9815.9000	Other consultants including tax consultants, human resources and personnel development consultants	13%	-	-	
	<b>Tax consultants</b>		8%	Input tax credit/ adjustment shall not be admissible.	Notification No.SRB-3-4/ 8/2013 dated 1st July, 2013.
<b>98.17.</b>	<b>Services provided or rendered by medical diagnostic laboratories including X-Rays, CT Scan, M.R. Imaging etc.</b>				
9817.9000	Services provided or rendered by laboratories other than the services relating to pathological, radiological or diagnostic test of patients	13%	-	-	-
<b>98.18</b>	<b>Services provided or rendered by specialized agencies.</b>				
9818.1000	Security agency	13%	10%	Input tax credit/ adjustment shall not be admissible.	Notification No.SRB-3-4/ 8/2013 dated 1st July, 2013.
9818.2000	Credit rating agency	13%	-	-	-
9818.3000	Market research agency	13%	-	-	-
<b>98.19</b>	<b>Services provided or rendered by specified persons or business</b>				
9819.1000	Stockbrokers, future brokers and commodity brokers	13%	-	-	-
9819.1100	Underwriter	13%	-	-	
9819.1200	Indenters	13%	3%	1. Services provided or rendered by an indenter from a place of business in Sindh for which the registered person receives the value of the services from a place outside Pakistan in foreign exchange through banking channels in the business bank account of the registered person in the manner prescribed by the State	Notification No.SRB-3-4/ 8/2013 dated 1st July, 2013 read with notification No. SRB-3-4/11/2017 dated 1 <sup>st</sup> July, 2017

				Bank of Pakistan. 2. Input tax credit/adjustment shall not be admissible.	
9819.1300	Commission agents	13%	-	-	-
9819.1400	Packers and movers	13%	-	-	-
9819.2000	Money exchanger	13%	-	-	-
			Exempt	Services provided or rendered by money exchanger in consideration of "spread" charges as permitted by the State Bank of Pakistan in relation to the buying and selling of foreign currencies	Notification No. SRB-3-4/7/ 2013 dated 18th June, 2013 read with notification No. SRB-3-4/15/2014 dated 19 <sup>th</sup> September, 2014
9819.3000	Rent a car and automobile rental service	13%	<sup>16</sup> [10%	Input tax credit/adjustment shall not be admissible].	Notification No. SRB-3- 4/8/2013 dated 1st July, 2013.
9819.5000	Surveyors	13%	-	-	-
9819.7000	Outdoor photographers and videographers	13%	-	-	-
9819.9000	Cable TV Operators	13%	10%	Input tax credit/ adjustment shall not be admissible.	Notification No. SRB -3-4/8/ 2013 dated 1st July, 2013.
			Exempt	Services provided or rendered by cable operators in rural areas under PEMRA's license of "R" category.	Notification No. SRB-3-4/7/ 2013 dated 18th June, 2013 read with notification No. SRB-3-4/11/2014 dated 1 <sup>st</sup> July, 2014.
9819.9100	Auctioneers	13%	10%	Input tax credit/ adjustment shall not be admissible.	Notification No. SRB-3-4/8/ 2013 dated 1st July, 2013.
9819.9200	Public relations services	13%	-	-	-
9819.9300	Management consultants	13%	-	-	-
9819.9400	Technical testing and analysis services	13%	-	-	-
9819.9500	Services provided or rendered by a registrar to an issue	13%	-	-	-
9819.9500	Services provided or rendered by a registrar to an issue	13%	-	-	-
9819.9090	Services provided or rendered by port operators, airport operators, airport ground service providers and terminal operators	13%	-	-	-
<b>98.20</b>	<b>Service provided or rendered by specialized Workshops or undertakings</b>				
9820.1000	Auto workshops, including authorized service stations	13%	-	-	-
			Exempt	Services provided by an auto-workshop, other than an authorized service station, whose turnover does not exceed 4 million rupees in a financial year.	Notification No. SRB-3-4/ 7/ 2013 dated 18th June, 2013.
9820.2000	Workshops for industrial machinery, constructions and earth-moving machinery or other special purpose machinery, etc.	13%	-	-	-

16. Entries for 10% concessionary rate of tax against Tariff Headings 9819.3000, added by Notification No. SRB-3-4/10/2014 dated 1st July, 2014.

(1)	(2)	(3)	(4)	(5)	(6)
9820.3000	Workshop for electric or electronic equipment or appliances, etc., including computer hardware.	13%	-	-	-
			Exempt	Workshop for electric or electronic equipment or appliances, etc., including computer hardware whose turnover does not exceed 4 million rupees in a financial year: Provided that the exemption shall not apply in case where the services are provided or rendered against contract or agreement with the service recipient or against warranty issued by the manufacturer or supplier of such equipment or appliances or hardware.	Notification No. SRB-3-4/ 7/ 2013 dated 18th June, 2013.
9820.4000	Car or automobile washing or similar service station	13%	-	-	-
			Exempt	Service provided or rendered by care or automobile washing or similar service station, whose turnover does not exceed 4 million rupees in a financial year.	Notification No. SRB-3-4/ 7/ 2013 dated 18th June, 2013.
<b>98.21</b>	<b>Services provided or rendered in specified fields</b>				
9821.1000	Health care center, gyms or physical fitness center, etc.	13%	-	-	-
			5%	(i) Health care center, gyms or physical fitness center, etc. , who have submitted their option or election in Form “B” as prescribed under rule 42C of the Sindh Sales Tax on Services Rules, 2011, and fulfill the limitations, conditions and restrictions prescribed in the provision to sub-rule (3A), (3B) and (4) thereof.  (ii) Input tax credit/adjustment shall not be admissible	Notification No. SRB-3-4/8/ 2013 dated 1st July, 2013 read with notification No. SRB-3-4/7/2020 dated 6 <sup>th</sup> February, 2020
<sup>17</sup> [9821.2000	Indoor sports and games center]	13%	<sup>18</sup> [10%	Input tax credit adjustment shall not be admissible]	Notification No. SRB-3-4/8/ 2013 dated 1st July, 2013.
9821.4000	Body massage center	13%	10%	Input tax credit adjustment shall not be admissible	Notification No. SRB-3-4/8/ 2013 dated 1st July, 2013 read with notification No. SRB-3-4/7/2020 dated 6 <sup>th</sup> February, 2020
			5%	(i) Services provided or rendered by such massage centers who have submitted their option or election in Form “B” as prescribed under rule 42C of the Sindh Sales Tax on Services Rules, 2011, and fulfill the limitations, conditions and restrictions prescribed in the provision to sub-rule (3A), (3B) and (4) thereof.  (ii) Input tax credit/adjustment shall not be admissible	

17. Tariff heading 9821.2000 inserted vide Sindh Finance Act, 2019 (The Sindh Act No. XII of 2019)

18. Entries for 10% concessory rate of tax added vide Notification No. SRB-3-4/21/2019, dated 1<sup>st</sup> July, 2019.

(1)	(2)	(3)	(4)	(5)	(6)
9821.5000	Pedicure center	13%	10%	Input tax credit adjustment shall not be admissible	Notification No. SRB-3-4/8/ 2013 dated 1st July, 2013 read with notification No. SRB-3-4/7/2020 dated 6 <sup>th</sup> February, 2020
			5%	(i) Services provided or rendered by such pedicure centers who have submitted their option or election in Form "B" as prescribed under rule 42C of the Sindh Sales Tax on Services Rules, 2011, and fulfill the limitations, conditions and restrictions prescribed in the provision to sub-rule (3A), (3B) and (4) thereof. (4) (ii) Input tax credit/adjustment shall not be admissible	
<b>98.22</b>	<b>Services provided or rendered for specified purposes</b>				
9822.1000	Fumigation services	13%	10%	Input tax credit/ adjustment shall not be admissible	Notification No. SRB-3-4/ 8/ 2013, dated 1st July, 2013.
			Exempt	(i) Public health fumigation services provided or rendered by the Federal, Provincial or Local Government and Cantonment Boards; (i) Agricultural fumigation services	Notification No. SRB-3-4/7/ 2013, dated 18th June, 2013.
9822.2000	Maintenance or cleaning services	13%	10%	Input tax credit/ adjustment shall not be admissible.	Notification No. SRB-3-4/ 8/ 2013, dated 1st July, 2013.
9822.3000	Janitorial services	13%	10%	Input tax credit/ adjustment shall not be admissible]	Notification No. SRB-3-4/ 8/ 2013, dated 1st July, 2013.
9822.4000	Dredging or desilting services	13%	10%	Input tax credit/adjustment shall not be admissible.	Notification No. SRB-3-4/ 8/ 2013, dated 1st July, 2013.
<b>9823.0000</b>	<b>Franchise services</b>	13%	10%	(i) The benefit of this reduced rate shall not be available to persons receiving or procuring (from a non-resident service provider based in country outside Pakistan) and/or the person providing or rendering the franchise services, who elect to opt to pay the statutory rate of tax at 13 percent under the Special procedure prescribed by the Board and avail of the input tax credit facility as prescribed in the Act and rules made there under. (ii) Input tax credit shall not be admissible	Notification No. SRB-3-4/ 8/ 2013, dated 1st July, 2013 read with notification No. SRB-3-4/9/2018 dated 16 <sup>th</sup> May, 2018
<b>9824.0000</b>	Construction services	13%	-	-	-
			8%	(i) The benefit of this reduced rate is not available to persons, engaged in providing or rendering the construction services, who elect or opt to pay the statutory rate of tax at 13 <i>per cent</i> under the Special Procedure prescribed by the Board and avail of the input tax credit/adjustment facility as prescribed in the Act and rules (ii) Input tax credit/adjustment shall not be admissible	Notification No. SRB-3-4/8/ 2013 dated 1st July, 2013 read with notification No. SRB-3-4/11/2019 dated 27 <sup>th</sup> June, 2019



			5%	(i) Construction service in relation to Government Civil Works for which expenditure is paid out of the expenditure budget of the Federal Government or the Local Government or the Cantonment Board (ii) Input tax credit/adjustment shall not be admissible	
			Exempt	Construction services related to: (i) Construction work undertaken by a person whose annual turnover does not exceed 4 million rupees in a financial year; (ii) Construction and development of EPZ, SEZ and diplomatic and counselor buildings; and (iii) Construction of an independent private residential house, other than residential unit covered by tariff headings 9807.0000 or 9814.3000, having total covered area not exceeding 10,000 square feet.	Notification No. SRB-3-4/7/ 2013, dated 18 <sup>th</sup> June, 2013.
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 persons providing services related to such event management	13%	-	-	-
9827.2000	Exhibition services	13%	-	-	-
9828.0000	Public bonded warehouses	13%	-	-	-
9829.0000	Labour and manpower supply services	13%	-	-	-
9830.0000	Services provided in the matter of manufacturing or processing for others on toll basis	13%	-	-	-
			<sup>19</sup> [3%	1. Services provided in the matter of manufacturing or processing of textile and leather goods for others on toll basis 2. Input tax credit adjustment shall not be admissible]	Notification No. SRB-3-4/ 8/2013 dated 1st July, 2013.
9831.0000	Race Club: (i) 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%		-	-
9832.0000	Services provided or rendered by programme producers and production houses	13%	8%	Input tax credit/ adjustment shall not be admissible.	Notification No. SRB-3-4/8/2013 dated 1st July, 2013.
9833.0000	Services provided or rendered by corporate law consultants	13%	8%	Input tax credit/ adjustment shall not be admissible.	Notification No. SRB-3-4/ 8/2013 dated 1st July, 2013.
9834.0000	Services provided or rendered by fashion designers	13%	<sup>20</sup> [5%]	Input tax credit/ adjustment shall not be admissible.	Notification No. SRB-3-4/ 8/2013 dated 1st July, 2013.

19. Entry inserted vide Notification No. SRB-3-4/11/2019 dated 27<sup>th</sup> June, 2019

20. Substituted for the figure "10% vide Notification No. SRB-3-4/11/2019, dated 27<sup>th</sup> June, 2019.

(1)	(2)	(3)	(4)	(5)	(6)
9835.0000	Services provided or rendered by call centers	13%	-	-	-
			<sup>21</sup> [3%	1. Services provided or rendered by a call center from a place of business in Sindh for which the registered person receives the value of the services from a place outside Pakistan in foreign exchange through banking channels in the business bank account of the registered person in the manner prescribed by the State Bank of Pakistan. 2. Input tax credit shall not be admissible]	Notification No. SRB-3-4/ 8/2013 dated 1st July, 2013
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%	8%	(i) The benefit of this reduced rate of 8% is not available to persons, engaged in providing or rendering services in relation to inter-city transportation or carriage of goods by road or through pipeline or conduit, who elect or opt to pay the statutory rate of tax at 13 <i>per cent</i> under the Special Procedure prescribed by the Board and avail of the input tax credit/adjustment facility as prescribed in the Act and rules; and (ii) Input tax credit/adjustment shall not be admissible	Notification No. SRB-3-4/7/2013 dated 1 <sup>st</sup> July, 2013 read with notification No. SRB-3-4/3/2015 dated 1 <sup>st</sup> July, 2015
			3%	(i) Services provided or rendered by persons engaged in inter-city transportation or carriage of goods by road through truck <i>addas</i> or through bus/wagon stands excluding road transportation or carriage of:- (a) petroleum oils through oil tankers; (b) automotive vehicles, classified under tariff headings of Chapter 87 of the First Schedule to the Customs Act, 1969, as are transported or carried through specialized vehicle carriers; and (c) Goods and cargo through vehicles operated by Fleet Logistic Companies having not less than 25 vehicles in its fleet.	Notification No. SRB-3-4/8/2013 dated 1st July, 2013 read with notification No. SRB-3-4/11/2019 dated 27 <sup>th</sup> June, 2019
			15%	Services provided or rendered by persons under the Sindh Sales Tax Special Procedure (Transportation or carriage of Petroleum Oils through Oil Tankers) Rules, 2018	Notification No. SRB-3-4/1/2018 dated 2 <sup>nd</sup> February, 2018, read with notifications No.

					SRB-3-4/06/2019 dated 27 <sup>th</sup> June, 2019, SRB-3-4/19/2020 dated 29 <sup>th</sup> June, 2020 and No. SRB-3-4/32/2020 dated 29 <sup>th</sup> October, 2020
9837.0000	Ready mix concrete services	13%	-	-	-
			8%	(i) The benefits of this concession is not available to persons, engaged in providing or rendering the ready mix concrete services, who elect or opt to pay the statutory rate of tax at <i>13 percent</i> under the Special Procedure prescribed by the Board and avail of the input tax credit adjustment facility as prescribed in the Act and avail of the input tax credit adjustment facility as prescribed in the Act and rules made thereunder.  (ii) Input tax credit adjustment shall not be admissible	Notification No. SRB-3-4/ 8/2013 dated 1 <sup>st</sup> July, 2013
9838.0000	Intellectual property services	13%	10%	(i) The benefits of the concession shall not be available to persons receiving or procuring (from a non-resident service provider based in a country outside Pakistan) and/or person providing or rendering the intellectual property services, who elect or opt to pay the statutory rate of tax at 13 percent under the special procedure prescribed by the Board and avail of the input tax credit/adjustment facility as prescribed in the Act and rules made thereunder.  (ii) Input tax credit/adjustment shall not be admissible	Notification No. SRB-3-4/8/2013 dated 1 <sup>st</sup> July, 2013
9839.0000	Erection, commissioning and installation services	13%	-	-	-
9840.0000	Technical inspection and certification services, including quality control certification services	13%	-	-	-
9841.0000	Valuation services, including competency and eligibility testing services	13%	-	-	-
9842.0000	Cosmetic and plastic surgery and transplantations	13%	-	-	-
			Exempt	Cosmetic and plastic surgery (other than an aesthetic cosmetic or plastic surgery undertaken to preserve, protect or enhance physical appearance or beauty) undertaken to restore or reconstruct anatomy or functions of body affected due to congenital defects, developmental abnormalities, degenerative diseases, injury or trauma of individual persons including acid or burn victims.	Notification No. SRB-3-4/ 7/2013 dated 18th June, 2013
9843.0000	Visa processing services, including advisory or consultancy services for migration or visa application filing services	13%	-	-	-

(1)	(2)	(3)	(4)	(5)	(6)
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%	-	-	-
<sup>22</sup> [9846.0000	Services provided or rendered by cab aggregator and the services provided or rendered by the owners or drivers of the vehicles using the cab aggregator services	13%	<sup>23</sup> [5%	Input tax credit shall not be admissible]	Notification No. SRB-3-4/8/2013 dated 1st July, 2013
98.47.0000	Warehouse or depots for storage or cold storages	13%	-	-	-
9848.0000	Training services	13%	<sup>24</sup> [5%	Input tax credit shall not be admissible]	Notification No. SRB-3-4/ 8/2013 dated 1st July, 2013
9849.0000	Actuarial Service	13%	-	-	-
9850.0000	Services of mining of minerals and allied and ancillary services in relation thereto	13%	-	-	-
9851.0000	Site preparation and clearance, excavation and earth moving and demolition services	13%	-	-	-
9852.0000	Waste collection, transportation , processing and management services	13%	-	-	-
9853.0000	Vehicle parking and valet services	13%	<sup>25</sup> [5%	Input tax credit shall not be admissible]	Notification No. SRB-3-4/ 8/2013 dated 1st July, 2013
9854.0000	Electric power transmission services	13%	-	-	-
9855.0000	Insurance agents	13%	<sup>26</sup> [5%	Input tax credit shall not be admissible]	Notification No. SRB-3-4/ 8/2013 dated 1st July, 2013

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**I. Note: For other exemption and concession, please see relevant notifications including the following:-**

S. No.	Notification No. and Date,	Extent of exemptions of Sindh Sales Tax.
(1)	(2)	(3)
1.	SRB-3-4/01/14, dated 3rd February, 2014.	Exemption from Sales Tax on the services provided or rendered by the registered persons to the Karachi Urban Transport Corporation (KUTC) the Executing Agency of the Karachi Circular Railway Project, for exclusive use in the project of "Revival of Karachi Circular Railways (KRC), subject to certain conditions.
2.	SRB-3-4/3/2016, dated 26th February, 2016 (Notification stands rescinded on 30 <sup>th</sup> June, 2020)	Exemption from Sindh Sales Tax leviable on certain services as are provided or rendered by registered persons (duly registered with Board and holding SRB registration number) to the coal mining companies and coal based electricity generation companies located in Thar coal field region.
3.	SRB-3-4/6/2016, dated 9th May, 2016	Exemption from Sindh Sales Tax leviable on certain services as are provided or rendered to Karachi Water and Sewerage Board (KW&SB) for the construction and completion of its K-IV Bulk Water Supply Project.
4.	SRB-3-4/16/2016, dated	Conditional exemption from Sindh Sales Tax leviable on certain services as are directly received

22. Tariff headings 9846.0000, 9847.0000, 9848.0000, 9849.0000, 9850.0000, 9851.0000, 9852.0000, 9853.0000, 9854.0000 & 9855.0000 and entries relating thereto added by the Sindh Finance Act, 2019 (Act XII of 2019).
23. Entries for 5% concessional rate of tax added vide Notification No. SRB-3-4/21/2019 dated 1<sup>st</sup> July, 2019.
24. Entries for 5% concessional rate of tax added vide Notification No. SRB-3-4/21/2019 dated 1<sup>st</sup> July, 2019.
25. Entries for 5% concessional rate of tax added vide Notification No. SRB-3-4/21/2019 dated 1<sup>st</sup> July, 2019.
26. Entries for 5% concessional rate of tax added vide Notification No. SRB-3-4/21/2019 dated 1<sup>st</sup> July, 2019.

	29th August, 2016.	or procured by departments of Government of Sindh, which are funded out of Annual Development Programme (ADP).
5.	SRB-3-4/9/2017, dated 2nd June, 2017,	Exemption from the part of tax as in excess of an amount equivalent to 2% of value of certain services as are directly received or procured by department of Government of Sindh in relation to such of "New" development schemes and project as are included in Sindh ADP of 2017-18, funded out of Annual Development Programme (ADP) of Government of Sindh, subject to certain limitations and conditions. (To take effect from 1st July, 2017)
6.	SRB-3-4/3/2018, dated 6 <sup>th</sup> February, 2018	Exemption from sales tax on certain services as are received or procured by certain project implementation agency in relation the development projects located in Sindh and funded partially or fully through the Federal PSDP of the Government of Pakistan to be completed during the financial year 2017-18 or will continue as "ongoing" projects in the subsequent Federal PSDPs of Government of Pakistan subject to certain limitation and conditions.
7.	SRB-3-4-15/2019, dated 27 <sup>th</sup> June, 2019 (to take effect from 1 <sup>st</sup> July, 2018 and if not rescinded earlier shall stand rescinded on the 30 <sup>th</sup> day of June, 2021).	Exemption from sales tax on such of the services provided or rendered by Cable TV Operators as are classified under tariff heading 9819.9000 of the Second Schedule to the Act, subject to certain limitations and conditions.
8.	SRB-3-4/12/2020, dated 22 <sup>nd</sup> June, 2020.	Charge, levy and collection of Sindh Sales Tax on services provided or rendered by Recruiting Agents, classified under Tariff Heading 9805.6000 at the rate of 8%, during the financial years 2018-19, 2019-20 and 2020-21, subject to certain conditions specified in the notification.
9	SRB-3-4/13/2020, dated 22 <sup>nd</sup> June, 2020.	Exemption from sales tax on Life Insurance, (Tariff headings 9813.1500) (other than its related re-insurance services) as are provided or rendered during the periods specified from 1 <sup>st</sup> day of July, 2019 to 30 <sup>th</sup> day of June 2020, subject to certain limitation and conditions
10.	SRB-3-4/10/2020, dated 29 <sup>th</sup> April, 2020 (Notification stands rescinded after 30 <sup>th</sup> June, 2020)	Conditional exemption of sales tax on the amount of commission (tariff heading 9819.1300) paid by the banks to their branchless banking retailers in Sindh on account of disbursement of financial assistance under the Ehsaas Emergency Cash Transfer Programme of Government of Pakistan
12.	SRB-3-4/30/2020	Exemption of Sindh sales tax on certain specified services received or procured in relation to such of the Municipal Services Delivery Program-Sindh (MSDP) projects which are funded by USAID under PEPA-2010.
13.	SRB-3-4/31/2020	Exemption of Sindh Sales Tax on Services received or procured by the USAID or its implementing partners in relation to the such of the Sindh Basic Education Program (SBEP) projects as are funded by the USAID under the PEPA , 2010, subject to the condition that the service providers and the implementing partners are registered with SRB

**II. Note: For Special Procedure Rules, please see the relevant notifications, including:-**

S. No.	Notification No. and Date,	Extent of exemptions of Sindh Sales Tax.
1.	SRB-3-4/14/2014, dated 1 <sup>st</sup> July, 2014	Sindh Sales Tax Special Procedure (Withholding) Rules, 2014
2.	SRB-3-4/1/2018, dated 2 <sup>nd</sup> February, 2018	Sindh Sales Tax Special Procedure (Transportation or Carriage Of Petroleum Oil Through Oil Tankers) Rules. 2018.
3.	SRB-3-4/23/2019 dated 1 <sup>st</sup> July, 2019	Sindh Sales Tax Special Procedure (Services provided or rendered by cab aggregator and the services provided or rendered by owners or drivers of the motor vehicle using the cab aggregator services) Rules, 2019

**[E&OE]**

The above information, in this Working Tariff, is only for guidance. For the purpose of any legal matter, kindly consult the original text of the Sindh Sales Tax on Services Act, 2011 and also the respective notifications issued by the Sindh Revenue Board from time to time.