

GOVERNMENT OF SINDH
SINDH REVENUE BOARD

WORKING TARIFF

(Amended upto 04th December, 2017)

Taxable Services as per Second Schedule to the Sindh Sales Tax on Services Act, 2011 read with notified exemptions and concessionary rates of tax.

Part A

Tariff Heading	Description	Rate of Tax as per Second Schedule of Act-2011	Effective rate of tax in terms of conditions & concession 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)	Authority / 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 98.12)	Telecommunication Services	19.5%	19.5%	-	-
			Exempt	<p>1. Services involving charges payable on the International leased lines or bandwidth services used by software exporting firms registered with the Pakistan Software Exporting Board;</p> <p>2. Internet services, falling under respective sub-headings of tariff heading 98.12, whether dial up or broadband, including email services and data communication network services ¹[of up to 2mbps speed] valued at not more than 1,500 rupees per month per service recipient ²[and of more than 2mbps speed but not more than 4 mbps speed valued at not more than 2,500 rupees per month per service recipient].</p>	Notification No.SRB-3-4 /7/2013 dated 18 th June, 2013.
9812.1000	Telephone services	19.5%	19.5%	-	-
9812.1100	Fixed line voice telephone service	19.5%	19.5%	-	-
9812.1200	Wireless telephone	19.5%	19.5%	-	-
9812.1210	Cellular telephone	19.5%	19.5%	-	-
9812.1220	Wireless Local Loop telephone	19.5%	19.5%	-	-
9812.1300	Video telephone	19.5%	19.5%	-	-
9812.1400	Payphone cards	19.5%	19.5%	-	-
9812.1500	Prepaid calling cards	19.5%	19.5%	-	-
9812.1600	Voice mail service	19.5%	19.5%	-	-
9812.1700	Messaging service	19.5%	19.5%	-	-
9812.1710	Short Message service (SMS)	19.5%	19.5%	-	-

¹ The words added vide Notification No. SRB-3-4/11/2014, dated 1st July, 2014.

² The words and figures added by Notification No. SRB-3-4/10/2016 dated 28th June,2016 effective from 1st July,2016.

(1)	(2)	(3)	(4)	(5)	(6)
9812.1720	Multimedia message service (MMS)	19.5%	19.5%	-	-
9812.1910	Shifting of telephone connection	19.5%	19.5%	-	-
9812.1920	Installation of telephone	19.5%	19.5%	-	-
9812.1930	Provision of telephone extension	19.5%	19.5%	-	-
9812.1940	Changing of telephone connection	19.5%	19.5%	-	-
9812.1950	Conversion of NWD connection to non NWD or vice versa	19.5%	19.5%	-	-
9812.1960	Cost of telephone set	19.5%	19.5%	-	-
9812.1970	Restoration of telephone connection	19.5%	19.5%	-	-
9812.1990	Others	19.5%	19.5%	-	-
9812.2000	Bandwidth services	19.5%	19.5%	-	-
9812.2100	Copper line based	19.5%	19.5%	-	-
9812.2200	Fibre-optic based	19.5%	19.5%	-	-
9812.2300	Co-axial cable based	19.5%	19.5%	-	-
9812.2400	Microwave based	19.5%	19.5%	-	-
9812.2500	Satellite based	19.5%	19.5%	-	-
9812.2900	Others	19.5%	19.5%	-	-
9812.3000	Telegraph	19.5%	19.5%	-	-
9812.4000	Telex	19.5%	19.5%	-	-
9812.5000	Telefax	19.5%	19.5%	-	-
9812.5010	Store and forward fax services	19.5%	19.5%	-	-
9812.5090	Others	19.5%	19.5%	-	-
9812.6000	Internet services	19.5%	19.5%	-	-
9812.6100	Internet services including email services	19.5%	19.5%	-	-
9812.6110	Dial-up internet services	19.5%	19.5%	-	-
9812.6120	Broadband services for DSL connection	19.5%	19.5%	-	-
9812.6121	Copper line based	19.5%	19.5%	-	-
9812.6122	Fibre-optic based	19.5%	19.5%	-	-
9812.6123	Co-axial cable based	19.5%	19.5%	-	-
9812.6124	Wireless based	19.5%	19.5%	-	-

(1)	(2)	(3)	(4)	(5)	(6)
9812.6125	Satellite based	19.5%	19.5%	-	-
9812.6129	Others	19.5%	19.5%	-	-
9812.6130	Internet/email/Data/SMS/MMS services on WLL networks	19.5%	19.5%	-	-
9812.6140	Internet/email/Data/SMS/MMS services on cellular mobile networks	19.5%	19.5%	-	-
9812.6190	Others	19.5%	19.5%	-	-
9812.6200	Data Communication Network services (DCNS)	19.5%	19.5%	-	-
9812.6210	Copper Line based	19.5%	19.5%	-	-
9812.6220	Co-axial cable based	19.5%	19.5%	-	-
9812.6230	Fibre-optic based	19.5%	19.5%	-	-
9812.6240	Wireless/Radio based	19.5%	19.5%	-	-
9812.6250	Satellite based	19.5%	19.5%	-	-
9812.6290	Others	19.5%	19.5%	-	-
9812.6300	Value added data services	19.5%	19.5%	-	-
9812.6310	Virtual private Network services (VPN)	19.5%	19.5%	-	-
9812.6320	Digital Signature service	19.5%	19.5%	-	-
9812.6390	Others	19.5%	19.5%	-	-
9812.9000	Audiotext services	19.5%	19.5%	-	-
9812.9100	Teletext services	19.5%	19.5%	-	-
9812.9200	Trunk radio services	19.5%	19.5%	-	-
9812.9300	Paging services	19.5%	19.5%	-	-
9812.9400	Voice paging services	19.5%	19.5%	-	-
9812.9410	Radio paging services	19.5%	19.5%	-	-
9812.9490	Vehicle ³ [and other] tracking services	19.5%	19.5%	-	-
9812.9500	Burglar ⁴ [and security] alarm services	19.5%	19.5%	-	-
9812.9090	Others	19.5%	19.5%	-	-

3. The words added vide Sindh Finance Act,2015 (Sindh Act No. XXXVI of 2015).

4. The words added vide Sindh Finance Act,2015 (Sindh Act No. XXXVI of 2015).

Part B

Tariff Heading	Description	Rate of Tax as per second schedule of the SSToS Act, 2011	Effective rate of tax in terms of conditions & concession described in column (5)	Terms and conditions for exemption or concessory rate of tax for the purposes of eligibility to effective rate of tax mentioned in column (4)	Authority / SRB Notification No. and date.\ for the purposes of columns (4) and (5)
(1)	(2)	(3)	(4)	(5)	(6)
98.01	Services provided or rendered by hotels, motels, guest houses, restaurants, marriage halls, lawns, clubs and caterers				
9801.1000	Services provided or rendered by hotels, motels and guest houses	13%	13%	-	-
9801.2000	Services provided or rendered by restaurants	13%	13%	-	-
			Exempt	<p>Services provided or rendered by restaurants whose turnover does not exceeds ⁵[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"> (i) which are air-conditioned on any day in a financial year ⁶[and which are located within the building or premises of air-conditioned shopping malls or shopping plazas]; (ii) located within the building, premises or precincts of any hotel, motel, guest house or club whose services are liable to sales tax; (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; (iv) which are franchisers or franchisees; (v) having branches or more than one outlet in Sindh; and (vi) 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 18 th June, 2013,
9801.3000	Services provided or rendered by marriage halls and lawns	13%	13%	-	-

5. Substituted for the figures and word “3.6 million” vide Notification No. SRB-3-4/10/2016 dated 28th June,2016.
6. The words added vide Notification No. SRB-3-4/10/2016 dated 28th June,2016.

(1)	(2)	(3)	(4)	(5)	(6)
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"> (i) which are air-conditioned on any day in a financial year; (ii) located within the building, premises or precincts of a hotel, motel, guest house, restaurant or club whose services are liable to tax; (iii) as are owned, managed or operated by caterers whose services are liable to tax; (iv) which are franchisers or franchisees; and having branches or more than one hall or lawn in Sindh. 	Notification No.SRB-3-4/ 7 /2013 dated 18 th June, 2013
9801.4000	Services provided or rendered by clubs	13%	13%		-
			Exempt	<ul style="list-style-type: none"> (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 18 th June, 2013,
9801.5000	Services provided or rendered by Caterers, suppliers of food and drinks	13%	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 caterers:-</p> <ul style="list-style-type: none"> (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 halls or lawn or club whose services are liable to 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) exceeds Rs. 40,000/= in any month during a financial year. 	Notification No.SRB-3-4/ 7 /2013 dated 18 th 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%	13%	-	-
			Exempt	<p>i) Ancillary 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</p> <p>(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.</p>	Notification No.SRB-3-4/7 /2013 dated 18 th June, 2013,
98.02	Advertisements	13%	Exempt	Advertisements, falling under respective sub-headings of tariff heading 98.02, financed out of funds provided ⁷ [by a Government] under grants in-aid agreements.	Notification No.SRB-3-4/7 /2013 dated 18 th June, 2013,
9802.1000	Advertisement on T.V	13%	13%	-	-
9802.2000	Advertisement on radio	13%	13%	-	-
9802.3000	Advertisement on closed circuit T.V.	13%	13%	-	-
9802.4000	Advertisement in newspapers and periodicals	13%	Exempt	-	Notification No. SRB-3-4/7/2013 dated 18 th June, 2013,
9802.5000	Advertisement on cable T.V. network	13%	13%	-	-
9802.6000	Advertisement on poles	13%	13%	-	-
9802.7000	Advertisement on billboards	13%	13%	-	-
9802.9000	Other advertisement including those on web or internet	13%	13%	-	-
⁸ 9803.0000	Chartered flight services within Sindh or originating from any air field in Sindh	13%	13%	-	-
⁹ 98.05	Services Provided or rendered by persons authorized to transact business on behalf of others				
9805.1000	Shipping agents	13%	13%	-	-
9805.2000	Stevedores	13%	13%	-	-
9805.2100	Ship management service	13%	13%	-	-

7. The words added by Notification No. SRB-3-4/2/2015, dated 1st July,2015.

8. Tariff Heading 9803.0000 and entries relating thereto inserted vide the Sindh Finance Act,2016 dated 18th July,2016 (Sindh Act No. XXIV of 2016.

⁹. Tariff Heading 98.05 and entries relating thereto are inserted vide the Sindh Finance Act,2016 dated 18th July,2016 (Sindh Act No. XXIV of 2016.

(1)	(2)	(3)	(4)	(5)	(6)
9805.3000	Freight forwarding agents	13%	13%	-	-
			500 rupees per bill of lading or house bill of lading.	Services provided by Freight Forwarding agents in respect of issuance of bills of lading or house bills of lading. Input tax credit shall not be admissible.	Notification No. SRB-3-4/8/2013 dated 1 st July,2013.
9805.4000	Customs Agents	13%	13%	-	-
¹⁰ [9805.5000	Travel agents	13%	¹¹ [8%]	Input tax credit/adjustment shall not be admissible.	Notification No. SRB-3-4/8 /2013 dated 1 st July, 2013.]
¹² [9805.5100	Tour operators.	13%	¹¹ [8%]	Input tax credit/adjustment shall not be admissible.	Notification No. SRB-3-4/8 /2013 dated 1 st July, 2013.
			Exempt	Services provided or rendered by tour operators in relation to Hajj and Umrah tour packages.	Notification No. SRB-3-4/7 /2013 dated 18 th June 2013.]
9805.6000	Recruiting agents	13%	13%	-	-
9805.7000	Advertising agents	13%	13%	-	-
9805.8000	Ship chandlers	13%	13%	-	-
9805.9000	Share transfer agents	13%	13%	-	-
9805.9100	Sponsorship services	13%	13%	-	-
9805.9200	Business support services	13%	13%	-	-
98.06	Services provided or rendered in the matter of sale, purchase or hire				
¹² [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 1 st July, 2013.
9806.2000	Property dealers	13%	10%	Input tax credit adjustment shall not be admissible.	Notification No. SRB-3-4/8 /2013 dated 1 st July, 2013.]
¹³ [9806.3000	Renting of immovable property services	13%	¹⁴ [3%]	Input tax credit adjustment shall not be admissible	Notification No. SRB-3-4/8 /2013 dated 1 st 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 th June 2013.]

10 Tariff heading 9805.5000 in column (1) and entries relating thereto added vide Notification No. SRB-3-4/3/2015 dated 1st July,2015.

11. Substituted for the figures "10%" vide Notification No. SRB-3-4/11/2017 dated 5th June,2017, effective from 1st July, 2017.

12. Tariff heading 9805.5001, 9806.1000 and 9806.2000 and entries relating thereto added vide Notification No. SRB-3-4/10/2014 dated 1st July,2014.

13. Substituted for Tariff heading 9806.3000 and entries relating thereto added vide Notification No. SRB-3-4/3/2015 dated 1st July, 2015.at the time of substitution this Tariff Heading was as under:-

9806.3000	Car or automobile dealers	10%	Input tax credit/adjustment shall not be admissible
-----------	---------------------------	-----	---

Earlier Tariff Heading 9806.3000 and the entries relating thereto added vide Notification No.SRB-3-4/10/2014 dated 1st July, 2014.

14 Substituted for the figures "8%"vide Notification No.SRB-3-4/11/2017 dated 5th June, 2017.

(1)	(2)	(3)	(4)	(5)	(6)
9806.4000	Car or automobile dealers	13%	10%	Input tax credit adjustment shall not be admissible.	Notification No. SRB-3-4/8/2013 dated 1 st July, 2013.
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; 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 st July, 2013.
9808.0000	Courier services	13%	13%	-	-
9809.0000	Services provided or rendered by persons engaged in contractual execution of work or furnishing supplies	13%	13%	-	-
			Exempt	1. Services provided or rendered by persons engaged in contractual execution of work or furnishing supplies:- ¹⁵ [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. ¹⁶ [2. ***]	Notification No. SRB-3-4/7/2013 dated 18 th 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/adjustment shall not be admissible.	Notification No. SRB-3-4/8/2013 dated 1 st July, 2013.

15. Clause (i) substituted vide Notification No. SRB-3-4/10/2016, dated 28th June, 2016, effective from 1st July, 2016. At the time of substitution Clause (i) was as under:-

“in relation to the work or supplies the total value of which does not exceed 50 million rupees in a financial year subject to the condition that the value component of service in such contractual execution of work or furnishing supplies also does not exceeds 10 million rupees; and”

16 Entry 2. omitted vide Notification No.SRB-3-4/2/2015 dated 1st July, 2015. At the time of omission the entry was as under :-

“2. Services provided or rendered by M/s NADRA Technologies Ltd (NTL) in relation to utility bill collection.”

(1)	(2)	(3)	(4)	(5)	(6)
			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 turnover does not exceeds ¹⁷[4 million] rupees in a financial year ¹⁸[:</p> <p>Provided that that the exemption shall not apply in case of the beauty parlours/clinics and slimming clinics:-]</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 & telephone) bill exceeds Rs,40,000/- in any month during a financial year</p>	Notification No. SRB-3-4/7 /2013 dated 18 th June, 2013.
¹⁹ [9811.0000	Services provided or rendered by laundries and dry cleaners	13%	13%	-	
98.13	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.	13%	13%	Exempt	<p>Services provided or rendered by laundries and dry cleaners which do not fall under any of these categories:-</p> <p>(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;</p> <p>(b) as dry cleaners franchisers or franchisees; ²⁰[***]</p> <p>(c) laundries and dry cleaners having any branch or more than one outlet in Sindh²¹[:</p> <p>(d) laundries and dry cleaners whose turnover exceeds ²²[4 million] rupees in a financial year; and</p> <p>(e) laundries and dry cleaners whose total utility (electric, gas and telephone) bills does not exceed Rs. 40,000 in any month during a financial year.</p>

17. Substituted for the figures and words “3.6 million vide Notification No. SRB-3-4/10/2016 dated 28th June,2016 effective from 1st July, 2016
18. Colon substituted for full stop , thereafter proviso added by Notification No. SRB-3-4/11/2014 dated 1st July, 2014.
19. Tariff Heading No.9811.0000 and entries relating thereto added vide Notification No. 3-4/11/2014 dated 1st July, 2014.
20. The word “and” omitted by Notification No. SRB-3-4/2/2015 dated 1st July, 2015.
21. Substituted for full stop thereafter clauses (d) and (e) added Notification No. 3-4/11/2014 dated 1st July, 2014.
22. Substituted for the figure 3.6 million vide notification No. SRB-3-4/10/2016 dated 28th June, 2016 effective from 1st July, 2016.

(1)	(2)	(3)	(4)	(5)	(6)
	Respective sub-headings of Tariff Heading 98.13	13%	Exempt	Services provided or rendered by banking companies and non-banking financial companies in respect of Hajj and Umrah, cheque Book ²³ [issuance and] Musharika and Mudaraba financing ²⁴ [***]	Notification No. SRB-3-4 /7/2013 dated 18 th June, 2013.
9813.1000	Services provided or rendered in respect of insurance to a policy holder to an insurer, including re-insurer	13%	13%	-	-
9813.1100	Goods insurance	13%	13%	-	-
9813.1200	Fire insurance	13%	13%	-	-
9813.1300	Theft insurance	13%	13%	-	-
9813.1400	Marine insurance	13%	13%	-	-
			Exempt	Marine insurance for export.	Notification No. SRB-3-4 /7/2013 dated 18 th June, 2013.
²⁵ [9813.1500	Life insurance	13%	8%	Input tax credit/adjustment shall not be admissible.	Notification No. SRB-3-4/8/ 2013 dated 1 st July, 2013.
			Exempt	Life insurance ²⁶ [, 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 18 th June, 2013.
9813.1600	Other insurance including reinsurance	13%	13%	-	-
			Exempt	²⁷ [Health insurance services, other than group health insurance services provided or rendered to individuals covered within the meaning of clause (a) of sub-section (63) of section 2 of the Act]	Notification No. SRB-3 -4 /7/ 2013 dated 18 th June, 2013.
				Crop Insurance	
9813.3000	Services provided or rendered in respect of leasing	13%	13%	-	-
9813.3010	Financial leasing	13%	13%	-	-
9813.3020	Commodity or equipment leasing	13%	13%	-	-
9813.3030	Hire purchase leasing	13%	13%	-	-
9813.3900	Services provided or rendered in respect of modaraba and musharika financing	13%	13%	-	-
9813.4000	Services provided or rendered by banking companies in relation to	13%	13%	-	-
9813.4100	Guarantee	13%	13%	-	-
9813.4200	Brokerage	13%	13%	-	-
9813.4300	Letter of credit	13%	13%	-	-

23. Substituted for "issuance, vide Notification No. No.;SRB-3-4/2/2015 dated 1st July ,2015.

24. The words "and utility bills collection" omitted vide Notification No. No.;SRB-3-4/2/2015 dated 1st July,2015

25. Tariff Heading 9813.1500 and the entries relating thereto inserted, in the Notification for the reduced rate of tax, vide Notification No. SRB-3-4/17/2016 dated 20th September, 2016, effective from 1st July, 2016.

26. Commas and words added vide Notification No. SRB-3-4/11/2014 dated 1st July,2014.

27. The entry inserted vide Notification No. SRB-3-4/3/2017dated 12th January,2017 giving effect from 1st July,2016.

(1)	(2)	(3)	(4)	(5)	(6)
9813.4400	Issuance of pay order and demand draft	13%	13%	-	-
9813.4500	Bill of exchange	13%	13%	-	-
9813.4600	Transfer of money including telegraphic transfer, mail transfer and electronic transfer	13%	13%	-	-
9813.4700	Bank guarantee	13%	13%	-	-
9813.4800	Bill discounting commission	13%	13%	-	-
9813.4900	Safe deposit lockers	13%	13%	-	-
9813.4910	Safe vaults	13%	13%	-	-
9813.4990	Other services not specified elsewhere	13%	13%	-	-
9813.5000	Issuance, processing and operation of credit and debit cards	13%	13%	-	-
9813.6000	Commission and brokerage of foreign exchange dealings	13%	13%	-	-
9813.7000	Automated Teller Machine operations, maintenance and management	13%	13%	-	-
9813.8000	Service provided as banker to an issue	13%	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%	-	-
9813.9000	Service provided or rendered by a foreign exchange dealer or exchange company or money changer	13%	13%	-	-
			²⁸ [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 18 th June, 2013.
9814.1000	Architects or town planners	13%	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%	13%	-	-
			²⁹ [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 18 th June, 2013.

28. Entries added vide Notification No. SRB-3-4/15/2014 dated 19th September, 2014.

29. Entries added vide Notification No. SRB-3-4/10/2016 dated 28th June, 2016. Effective from 1st July, 2016

(1)	(2)	(3)	(4)	(5)	(6)
9814.3000	Property Developers or Promoters	13%	(a) 100 rupees per square yard of land; (b) 50 rupees per square foot of constructed covered area	Services provided by Property Developers or Promoters for:- (a) development of purchased or leased land for conversion into residential plots; and (b) construction of residential or commercial units. Input tax credit adjustment shall not be admissible.	Notification No. SRB-3-4/ 8/2013 dated 1 st July, 2013.
9814.9000	Interior decorators	13%	13%	-	-
98.15	Services provided or rendered by professionals and consultants, etc.,				
9815.2000	Legal practitioners and consultants	13%	³⁰ [8%]	Input tax credit/ adjustment shall not be admissible.	Notification No. SRB-3-4/ 8/2013 dated 1 st July, 2013.
9815.3000	Accountants and auditors	13%	²⁷ [8%]	Input tax credit/ adjustment shall not be admissible.	Notification No. SRB-3-4/ 8/2013 dated 1 st July, 2013.
			³¹ [Exempt]	Accountants and auditors' 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 18 th June, 2013.
9815.4000	Management consultants	13%	13%	-	-
9815.5000	Technical, scientific and engineering consultants	13%	13%	-	-
9815.6000	Software or IT based system development consultants	13%	13%	-	-
			³² [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%	13%	-	-
			³³ [8%]	Tax consultants. Input tax credit/ adjustment shall not be admissible.	Notification No. SRB-3-4/ 8/2013 dated 1 st July, 2013.

30. Figures substituted for "6%" vide Notification No. SRB-3-4/9/2016 dated 28th June, 2016 effective from 1st July, 2016

31. Entries added vide Notification No. SRB-3-4/4/2014 dated 20th March, 2014, effective from 1st July, 2013

32. Entry inserted vide Notification No. SRB-3-4/14/2013 dated 2nd August, 2013, effective from 1st July, 2013

33. Figures substituted for "6%" vide Notification No. SRB-3-4/9/2016 dated 28th June, 2016 effective from 1st July, 2016

(1)	(2)	(3)	(4)	(5)	(6)
98.17.	Services provided or rendered by medical diagnostic laboratories including X-Rays, CT Scan, M.R. Imaging etc.				
1817.9000	Services provided or rendered by laboratories other than the services relating to pathological, radiological or diagnostic test of patients	13%	13%	-	-
98.18	Services provided or rendered by specialized agencies.				
9818.1000	Security agency	13%	10%	Input tax credit/ adjustment shall not be admissible.	Notification No.SRB-3-4/ 8/2013 dated 1 st July, 2013.
9818.2000	Credit rating agency	13%	13%	-	-
9818.3000	Market research agency	13%	13%	-	-
98.19	Services provided or rendered by specified persons or business				
9819.1000	Stockbrokers and commodity brokers	13%	13%	-	-
9819.1100	Underwriter	13%	13%	-	
9819.1200	Indenters	13%	13%	-	
		13%	³⁴ [3%	Services provided or rendered by an indenter from a place or 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. Input tax credit/adjustment shall not be admissible.]	Notification No.SRB-3-4/ 8/2013 dated 1 st July, 2013.
9819.1300	Commission Agents	13%	13%	-	-
9819.1400	Packers and movers	13%	13%	-	-
9819.2000	Money exchanger	13%	13%	-	-
			³⁵ [Exempt	Services provided or rendered by 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 18 th June, 2013.
9819.3000	Rent a car and automobile rental service	13%	³⁶ [10%	Input tax credit/ adjustment shall not be admissible].	Notification No. SRB-3-4/8/2013 dated 1 st July, 2013.
9819.5000	Surveyors	13%	13%	-	-
9819.7000	Outdoor photographers and videographers	13%	13%	-	-
9819.9000	Cable TV Operators	13%	³⁷ [10%	Input tax credit/ adjustment shall not be admissible.]	Notification No. SRB-3-4/8/ 2013 dated 1 st July, 2013.

34. Entries for Tariff Heading 9819.1200 added by Notification No. SRB-3-4/11/2017, dated 5th June, 2017 effective from 1st July, 2017.

35. Tariff Heading 9819.2000 and entries relating thereto inserted vide Notification No. SRB-3-4/15/2014 dated 19th September, 2014.

36. Entries for Tariff Headings 9819.3000 added by Notification No. SRB-3-4/10/2014 dated 1st July, 2014.

37. Entries for Tariff Headings 1819.9000 added vide Notification No. SRB-3-4/10/2014 dated 1st July, 2014.

(1)	(2)	(3)	(4)	(5)	(6)
9819.9000	Cable TV Operators	13%	³⁸ [Exempt]	Services provided or rendered by cable operators in rural areas under PEMRA's license of "R" category.	Notification No. SRB-3-4/8/ 2013 dated 1 st July, 2013.
9819.9090	Services provided or rendered by port operators, airport operators, airport ground service providers and terminal operators	13%	13%	-	-
9819.9100	Auctioneers	13%	³⁹ [10%	Input tax credit/ adjustment shall not be admissible.]	Notification No. SRB-3-4/8/ 2013 dated 1 st July, 2013.
9819.9200	Public relations services	13%	13%	-	-
9819.9300	Management consultants	13%	13%	-	-
9819.9400	Technical testing and analysis services	13%	13%	-	-
9819.9500	Services provided or rendered by a registrar to an issue	13%	13%	-	-
98.20	Service provided or rendered by specialized Workshops or undertakings				
9820.1000	Auto workshops, including authorized service stations	13%	13%	-	-
			Exempt	Services provided by an auto-workshop, other than an authorized service station, whose turnover does not exceed ⁴⁰ [4] million rupees in a financial year .	Notification No. SRB-3-4/ 7/ 2013 dated 18 th June, 2013.
9820.2000	Workshops for industrial machinery, constructions and earth- moving machinery or other special purpose machinery, etc.	13%	13%	-	-
9820.3000	Workshop for electric or electronic equipments or appliances, etc., including computer hardware	13%	13%	-	-
			⁴¹ [Exempt]	Workshop for electric or electronic equipments or appliances, etc., including computer hardware whose turnover does not exceed ⁴⁰ [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 18 th June, 2013.
9820.4000	Car or automobile washing or similar service station	13%	13%	-	-
		13%	⁴² Exempt	Service provided or rendered by care or automobile washing or similar service station, whose turnover does not exceed ⁴³ [4] million rupees in a financial year.]	Notification No. SRB-3-4/ 7/ 2013 dated 18 th June, 2013.

38. Tariff heading 9819.9000 and the entries relating thereto added vide notification No.SRB-3-4/11/2014, dated 1st July, 2014.

39. Tariff heading 9819.9100 and entries relating thereto added vide Notification No. SRB-4-3/3/2015 dated 1st July, 2015.

40. The figure "4" substituted for "3.6" vide Notification No. SRB-3-4/10/2016 dated 28th June,2016 effective from 1st July,2016

41. Entries added vide Notification No. SRB-3-4/11/2014, dated 1st July,2014.

42. Entries added vide Notification No. SRB-3-4/11/2014, dated 1st July,2014.

43. The figure "4" substituted for the figure "3.6" vide Notification No. SRB-3-4/10/2016 dated 28th June, 2016 effective from 1st July 2016.

(1)	(2)	(3)	(4)	(5)	(6)
98.21	Services provided or rendered in specified fields				
9821.1000	Health care centre, gyms or physical fitness center, etc.	13%	13%	-	-
9821.4000	Body massage center	13%	13%	-	-
9821.5000	Pedicure centre	13%	13%	-	-
98.22	Services provided or rendered for specified purposes]				
9822.1000	Fumigation services	13%	⁴⁴ [10%	Input tax credit/ adjustment shall not be admissible]	Notification No. SRB-3-4/ 8/ 2013, dated 1 st July, 2013.
			⁴⁵ [Exempt	(i) Public health fumigation services provided or rendered by the Federal, Provincial or Local Government and Cantonment Boards; (ii) Agricultural fumigation services]	Notification No. SRB-3-4/7/ 2013, dated 18th June, 2013.
9822.2000	Maintenance or cleaning services	13%	⁴⁰ [10%	Input tax credit/ adjustment shall not be admissible]	Notification No. SRB-3-4/ 8/ 2013, dated 1 st July, 2013.
9822.3000	Janitorial services	13%	⁴⁰ 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%	⁴⁶ [10%	Input tax credit/adjustment shall not be admissible.]	Notification No. SRB-3-4/8/ 2013, dated 1 st July, 2013.
9823.0000	Franchise services	13%	10%	⁴⁷ [Input tax credit/ adjustment shall not be admissible.]	Notification No. SRB-3-4/ 8/ 2013, dated 1st July, 2013.
9824.0000	Construction services	13%	13%	-	-
			⁴⁸ [8%]	1. ⁴⁹ [The benefit of this notification shall not be 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 made thereunder. 2. Input tax credit/adjustment shall not be admissible.	Notification No. SRB-3-4/8/ 2013 dated 1 st July, 2013
			Exempt	Construction services related to: ⁵⁰ [(i) Construction work undertaken by a person whose annual turnover does not	Notification No. SRB-3-4/7/ 2013, dated 18th June, 2013.

44. Entries for Tariff Headings 9822.1000, 9822.2000 & 9822.3000 added vide Notification No. SRB-3-4/10/2014 dated 1st July, 2014.

45. Entries added vide Notification No. SRB-3-4/11/2014 dated 1st July, 2014.

46. Tariff Heading 9819.4000 and entries relating thereto added vide Notification No. SRB-3-4/3/2015 dated 1st July, 2015.

47. Entry substituted vide Notification No. SRB-3-4/17/2017 dated 6th July, 2017. At the time of substitution it was as under:-

“The benefits of the notification shall not be admissible to [persons, receiving or procuring (from a non-resident service provider based in a country outside Pakistan) and/or person providing or rendering the franchise services, who elect to pay the statutory rate of tax at 13 per cent 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

48. Substituted for the figures “6%” vide Notification No. SRB-3-4/9/2016 dated 28th June 2016, effective from 1st July, 2016.

49. Entry substituted by Notification No. SRB-3-4/3/2015 dated 1st July, 2015. At the time of substitution the entry was as under:-
“Input tax shall not be admissible.”

50. Clause (i) substituted vide notification No. SRB-3-4/10/2016, dated 28th June, 2016. At the time of substitution clause (i) was as under:-

“(i) projects of commercial and industrial nature, where the value of construction does not exceed 50 million rupees subject to the condition that the value component of service in such a project also does not exceed 10 million rupees.”

(1)	(2)	(3)	(4)	(5)	(6)
				<p>exceed 4 million rupees in a financial year]]</p> <p>⁵¹[(ii) ***]</p> <p>(iii) Construction and repair of roads, ports, airports, railways, transport terminals ⁵²[and bridges and also of], Government (including Local Government and Cantonment Boards) buildings as are not meant for commercial purposes or for commercial letting out on rent;</p> <p>(iv) Construction and development of EPZ, SEZ, diplomatic and counselor buildings ⁵³[***] and</p> <p>⁵⁴[(v) Construction of an independent private residential house, other than a residential unit covered by tariff headings 9807.0000 or 9814.3000, having total covered area not exceeding 10,000 square feet]</p>	
9825.0000	Management services including fund and assets management services	13%	13%	-	-
9826.0000	Airport services	13%	13%	-	-
9827.0000	Event management services including the services by event photographers, event videographer and persons providing services related to such event management	13%	13%	-	-
9827.2000	Exhibition services	13%	13%	-	-
9828.0000	Public bonded warehouses	13%	13%	-	-
9829.0000	Labour and manpower supply services	13%	13%	-	-
9830.0000	Services provided in the matter of manufacturing or processing for others on toll basis	13%	13%	-	-
9831.000	<p>Race Club:</p> <p>(a) Services of entry/admission</p> <p>(b) Other services</p>	<p>(a) Rs. 200 per entry ticket or entry pass of the person visiting the race event.</p> <p>(b) 13%</p>		-	-

51. Clause (ii) omitted by Notification No. SRB-3-4/11/2014, dated 1st July, 2014. At the time of omission Clause (ii) was as under:-
“(ii) projects of developing or promoting the conversion of land into residential or commercial plots or construction of residential or commercial buildings which pay tax on the services of property developers or promoters under tariff heading 9807.0000 or 9814.3000.”
52. Substituted for commas and word “”, bridges” vide notification No. SRB-3-4/10/2016 dated 28th June, 2016, effective from 1st July, 2016.
53. The words “and such other buildings and structures of the organizations are exempt from the application of the Income Tax Ordinance, 2001” omitted by Notification No. SRB-3-4/10/2016, dated 28th June, 2016 effective from 1st July, 2016.
54. Clause (v) substituted vide Notification No. SRB-3-4/10/2016 dated 28th June, 2016, effective from 1st July, 2016. At the time of substitution clause (9v) was as under:-
“(v) construction of independent projects of private residential houses and apartments where the covered area does not exceed 10,000 square feet in respect of houses ^a [***]
- a** The comma, words and figures “”, and 20,000 square feet in respect of apartment, complexes” omitted vide Notification No. SRB-3-4/11/2014 dated 1st July, 2014.

(1)	(2)	(3)	(4)	(5)	(6)
⁵⁵ [9832.0000	Services provided or rendered by programme producers and production houses	13%	⁵⁶ [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%	⁵⁷ [8%]	Input tax credit/ adjustment shall not be admissible.	-do-
9834.0000	Services provided or rendered by fashion designers	13%	10%	Input tax credit/ adjustment shall not be admissible.	-do-
9835.0000	Services provided or rendered by call centers	13%	13%	-	-
			⁵⁷ [3%]	Services provided or rendered by a call centre 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. Input tax credit/adjustment 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%	⁵⁷ [8%]	1. ⁵⁸ [Benefits of this notification shall not be available to the persons engaged in providing or rendering the 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 per cent 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. 2. Input tax credit/adjustment shall not be admissible]	Notification No. SRB-3-4/ 8/2013 dated 1 st July, 2013.
			⁵⁹ [Exempted]	Services provided or rendered by persons engaged in inter-city transportation or carriage of goods by road during the period from 1 st July 2014 to the 30 th June,2015, provided that :- (a) Such person has neither billed /invoiced/ charged the service recipient any amount tax nor collected nor received any amount of tax from the service recipient on account of such transportation or carriage services as were provided during the said Period; Provided further that the amounts of tax billed or invoiced or charged or received or collected, if any, by the such person for the services provided or rendered during the period from the 1 st July,2014 to the 30 th June, 2015, are	Notification No. SRB-3-4/ 7/2013 dated 18 th June, 2013.

55. Tariff Headings 9832.0000, 9833.0000, 9834.000 & 9836.000, added for the lower rates of tax vide Notification No. SRB-3-4/10/2014 dated 1st July,2014

56. Substituted for the figures "6%" vide notification No. SRB-3-4/9/2016, dated 28th June, 2016 , effective from 1st July, 2016.

57. Entries added vide Notification No. SRB-3-4/11/2017 dated 5th June,2017

58. Entry substituted vide Notification No. SRB-3-4/3/2015 dated 1st July,2015. At the time of substitution it was as under:-
"Input tax credit/adjustment shall not be admissible."

59. Entries added vide notification No. SRB-3-4/10/2016, dated 28th June,2016 , effective from 1st July, 2016.

(1)	(2)	(3)	(4)	(5)	(6)
				<p>e-deposited in Sindh Government's head of account "B-02384" in the prescribed manner on or before the 15th day of July, 2015;</p> <p>(b) such person gets e-registered with SRB on or before the 25th of July, 2015, in accordance with the provisions of section 24 of the Act, read with the rules prescribed thereunder; and</p> <p>(c) This exemption shall not entitle any exemption benefit or any refund of the amount of tax already deducted or withheld or paid or deposited by any person in relation to the services provided or rendered or received or procured during the period from 01st day of July, 2014, to the 30th day of June, 2015. Such amounts shall be deemed to be the tax under section 16 of the Act and shall be e-deposited in Sindh Government's head of account "B-02384" in the prescribed manner on or before the 15th day of July, 2015, failing which it shall be recovered alongwith penalty and surcharge, as prescribed in the Act.]</p>	
⁶⁰ [9837.0000	Ready mix concrete services	13%	13%	-	-
			⁶¹ [8%]	<p>1. The benefits of this notification shall not be 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 ⁶²[13 per cent] under the Special Procedure prescribed by Board and avail of the input tax credit adjustment facility as prescribed in the Act and rules made thereunder.</p> <p>2. Input tax credit/adjustment shall not be admissible</p>	Notification No. SRB-3-4/ 8/2013 dated 1 st July, 2013
9838.0000	Intellectual property services	13%	13%	-	-
			10%	⁶³ [Input tax credit/adjustment shall not be admissible.]	Notification No. SRB-3-4/ 8/2013 dated 1 st July, 2013
9839.0000	Erection, commissioning and installation services	13%	13%	-	-
9840.0000	Technical inspection and certification services, including quality control certification services	13%	13%	-	-

60. Tariff Headings 9837.0000 & 9838.0000 and the entries relating thereto added vide Notification No. SRB-3-4/3/2015 dated 1st July,2015

61. Substituted for the figures "6%" vide Notification No. SRB-3-4/9/2016, dated 28th June, 2016, effective from 1st July,2016.

62. Substituted for the figures and words "14 per cent" vide Notification No. SRB-3-4/9/2016 dated 28th June, 2016 effective from 1st July,2016.

63. Entry substituted vide Notification No. SRB-3-4/23/2017, dated 11th July,2017. At the time of substitution it was as under:-

" The benefits of this notification shall not be available to persons, receiving or procuring (from a non-resident service provider based in a country outside Pakistan) and/or the person providing or rendering the intellectual property services, who elect or opt to pay the statutory rate of tax at 13 per cent 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"

(1)	(2)	(3)	(4)	(5)	(6)
9841.0000	Valuation services, including competency and eligibility testing services	13%	13%	-	-
9842.0000	Cosmetic and plastic surgery and transplantations	13%	13%	-	-
			⁶⁴ [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 18 th June, 2013
9843.0000	Visas processing services, including advisory or consultancy services for migration or visa application filing services	13%	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%	13%	-	-
9845.0000	Supply chain management or distribution (including delivery) services	13%	13%]	-	-

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.	SRB-3-4/01/14, dated 3 rd 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-3-4/11/15, dated 4 th August, 2015.	Exemption from whole of Sindh Sales Tax on the Insurance Services (other than its related Re-Insurance) subject to condition that the amount of Sales Tax already charged, received or collected, if any, by service provider shall be deposited by such service provider in the prescribed manner.
3.	SRB-3-4/3/2016, dated 26 th February, 2016.	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.
4.	SRB-3-4/6/2016, dated 9 th 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.
5.	SRB-3-4/16/2016, dated 29 th August, 2016.	Conditional exemption from Sindh Sales Tax leviable on certain services as are directly received or procured by departments of Government of Sindh, which are funded out of Annual Development Programme (ADP).
6.	SRB-3-4/19/2016, dated 16 th November, 2016	Exemption from Sindh Sales Tax leviable on certain services provided or rendered by Cable TV Operators, subject to certain limitations and conditions. (Validity extended upto 30.6.2018 vide notification No. SRB-3-4/27/2017, dated 04.8.2017.
7.	SRB-3-4/26/2016, dated 28 th December, 2016.	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% subject to certain conditions. (Validity extended upto 30.6.2018 vide notification No. SRB-3-4/28/2017, dated 04.8.2017.)
8.	SRB-3-4/2/2017, dated 12 th January, 2017.	Exemption of service of Life Insurance (Tariff Heading 9813.1500) from whole of Sindh Sales Tax, during the period from July 2016 to June, 2017, subject to certain conditions.
9.	SRB-3-4/9/2017, dated 2 nd 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 1 st July, 2017)

(E&OE)

64. Entries added vide Notification No. SRB-3-4/10/2016 dated 28th June, 2016, effective from 1st July, 2016.