The

SINDH SALES TAX ON SERVICES ACT, 2011

Notification No. PAS/Legis-B-19/2011, dated 10th June, 2011.--The Sindh Sales Tax on Services Bill, 2011 having been passed by the Provincial Assembly of Sindh on 6th June, 2011 and assented to by the Governor of Sindh on 10th June, 2011 is hereby published as an Act of the Legislature of Sindh.

SINDH ACT NO. XII OF 2011

AN

ACT

to provide for the levy of a tax on services provided rendered, Initiated, received or consumed in the Province of Sindh

Preamble.--WHEREAS in accordance with the Constitution of the Islamic Republic of Pakistan 1973 the imposition, administration, collection and enforcement of taxes on services is the prerogative of the provinces.

WHEREAS it is expedient to provide for the levy of a tax on services provided, rendered, initiated, received [1][, originated, executed] or consumed in the Province of Sindh and for all matters incidental and ancillary thereto or connected therewith.

Chapter-I

PRELIMINARY

1. Short title, extent and commencement.--(1) This Act

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1 The commas and words inserted by the Sindh Finance Act, 2013 (XLI of 2013), (Assented on: 11th July, 2013), reported as PTCL 2014 BS. 332.

may be called the Sindh Sales Tax on Services Act, 2011.

(2) It shall extend to the whole of the Province of Sindh.

(3) This Act shall come into force with effect from the first day of July, 2011.

[1][**2. Definitions.--**In this Act, unless there is anything repugnant

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1 Section 2 substituted by the Sindh Finance Act, 2013 (XLI of 2013), (Assented on: 11th July, 2013), reported as PTCL 2014 BS. 332. At the time of substitution Rule 2 was as under:--

"2. Definitions.--In this Act, unless there is anything repugnant in the subject or context--

(1) **"Assistant Commissioner SRB"** means a person appointed as an Assistant Commissioner of the Sindh Revenue Board under section 34;

(2) **"Appellate Tribunal SRB"** means the Appellate Tribunal of the Sindh Revenue Board established under section 60;

(3) **"arrears",** in relation to a person, shall mean, on any day, the sales tax due and payable by the person under this Act before that day but which has not yet been paid;

(4) **"associates"** or **"associated persons"** refers to--

(i) two persons, where the relationship between them is such that one may reasonably be expected to act in accordance with the intentions of the other, or both persons may reasonably be expected to act in accordance with the intentions of a third person;

Provided that two persons shall not be associates solely by reason of the fact that one person is an employee of the other or both persons are employees of a third person;

(ii) without limiting the generality of paragraph (i) and subject to paragraph (iii), the following persons shall always be treated as associates, namely:--

(a) an individual and a relative of that individual;

(b) members of an association of persons;

(c) a member of an association of persons and the association, where the member, either alone or together with an associate or associates under another application of this section controls fifty *per cent* or more of the rights to income or capital of the association;

(d) a shareholder in a company and the company, where the shareholder, either alone or together with an associate or associates under another application of this section, controls either directly or through one or more interposed persons--

(i) fifty *per cent* or more of the voting power in the companies;

(ii) fifty *per cent* or more of the rights to dividends; or

(iii) fifty *per cent* or more of the rights to capital; and

(e) two companies, where a person, either alone or together with an associate or associates under another application of this section, controls either directly or through one or more interposed persons--

(i) fifty *per cent* or more of the voting power in both companies;

(ii) fifty *per cent* or more of the rights to dividends in both companies; or

(iii) fifty *per cent* or more of the rights to capital in both companies.

(iii) two persons shall not be associates under sub-paragraph (a) or (b) of paragraph (ii) where the Commissioner SRB is satisfied that neither person may reasonably be expected to act in accordance with the intentions of the other.

(iv) in this section, "relative" in relation to an individual, means--

(a) an ancestor, a descendant of any of the grandparents, or an adopted child, of the individual, or of a spouse of the individual; or

(b) a spouse of the individual or of any person specified in sub-paragraph (a) above.

(5) **"association of persons"** includes a firm, any artificial juridical person and body of persons formed under a foreign law, but does not include a company;

(6) **"banking company"** means a banking company as defined in the Banking Companies Ordinance, 1962 (LVII of 1962) and includes any body corporate which transacts the business of banking in Pakistan;

(7) **"Board"** means the Sindh Revenue Board established under the Sindh Revenue Board Act, 2010;

(8) **"Commissioner SRB"** means a person appointed as a Commissioner of the Sindh Revenue Board under section 34;

(9) **"Commissioner (Appeals) SRB"** means a person appointed as a Commissioner (Appeals) of the Sindh Revenue Board under section 34;

(10) **"common taxpayer identification number"** means the registration number or any other number allocated to a registered person;

(11) **"company"** means--

(a) a company as defined in the Companies Ordinance, 1984 (XL VII of 1984);

(b) a body corporate formed by or under any law in force in Pakistan;

(c) a *modaraba;*

(d) a body incorporated by or under the law of a country other than outside Pakistan;

(e) a trust, a co-operative society or a finance society or any other society established or constituted by or under any law for the time being in force; or

(f) a foreign association, whether incorporated or not, which the Board has, by general or special order, declared to be a company for the purposes of this Act.

(12) **“computerized system”** means any comprehensive information technology system to be used by the Board or any other office as may be notified by the Board, for carrying out the purposes of this Act;

(13) **“default surcharge”** means the default surcharge levied under section 44;

(14) **“Deputy Commissioner SRB”** means a person appointed as a Deputy Commissioner of the Sindh Revenue Board under section 34;

(15) **“document”** includes, but is not limited to, any electronic data, computer programmes, computer tapes, computer disks, micro-films or any other medium for the storage of such data;

(16) **“due date”** in relation to the furnishing of a return under Chapter IV means the 15th day of the month following the end of the tax period, or such other date as the Board may, by notification in the official Gazette, specify;

(17) **“economic activity”** shall have the meaning given in section 4;

(18) **“e-intermediary”** means a person appointed as e-intermediary under section 71;

(19) **“exempt service”** means a service which is exempt from tax under section 10;

(20) **“financial year”** means the period from 1 July of one year to 30 June of the following year;

(21) **“firm”** means the relation between persons who have agreed to share the profits of a business carried on by all or any of them acting for all;

(22) **“goods”** include every kind of movable property other than actionable claims, money, stocks, shares and securities; and would not include an service defined under clause (35)

(23) **“Government”** means the Government of Sindh;

(24) **“Inter-Bank Rate”** means the Karachi Inter-Bank offered rate prevalent on the first day of each quarter of the financial year;

(25) **“officer of the SRB”** means any officer of the Sindh Revenue Board appointed under section 34;

(26) **“open market price”** shall have the meaning given in section 6;

(27) **“person”** means,--

(a) an individual;

(b) a company or association of persons incorporated, formed, organized or established in Pakistan or elsewhere;

(c) the Federal Government;

(d) a Provincial Government;

(e) a local authority in Pakistan; or

(f) a foreign government, a political subdivision of a foreign government, or public international organization;

Explanation.--The use of the word "he" in this Act shall be taken to refer to any or all of (a) to (f) as required in the context of the relevant section.

(28) **"place of business in Sindh"** means that a person--

(a) owns, rents, shares or in any other manner occupies a space in Sindh from where it carries on an economic activity; or

(b) carries on an economic activity through any other person such as an agent, associate, franchisee, branch, office, or otherwise in Sindh but not including a liaison office.

(29) **"prescribed"** means prescribed by rules made under this Act;

(30) **"registration number"** means the number allocated to a registered person for the purpose of this Act;

(31) **"registered person"** means a person who is registered or is liable to be registered under this Act or any other person or class of persons notified by the Board in the official Gazette;

(32) **"return"** means any return required to be furnished under Chapter-IV of this Act;

(33) **"resident"**--

(i) An individual shall be a resident for a financial year, if the individual--

1. place of business; or

2. has his permanent address, as listed in the individual's national identity card, in Sindh;

(ii) An association of persons shall be a resident for a financial year if:-

1. its registered office is in Sindh; or

2. it has a place of business in Sindh; or

3. the control or management of the affairs of the association of persons is situated wholly or almost wholly in Sindh at any time during the relevant financial years;

(iii) A company shall be a resident for a financial year if:--

1. its registered office is in Sindh; or

2. it has a place of business in Sindh; or

3. the control or management of the affairs of the company is situated wholly or almost wholly in Sindh at any time during the relevant financial years;

(34) **"sales tax"** means--

(a) the tax, additional tax, or default surcharge levied under this Act;

(b) a fine, penalty or fee imposed or charged under this Act; and

(c) any other sum payable under the provisions of this Act or the rules made there under;

in the subject or context,--

[1](1) * * *]

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(35) **"service"** or **"services"** includes, but is not limited to, the activities listed in column (2) of the First Schedule to this Act read with Chapter 98 of the Pakistan Customs Tariff;

(36) **"Schedule"** means a schedule appended to this Act;

(37) **"short-paid"** means where a registered person pays an amount of tax less than the tax due as indicated in the person's return filed under section 30;

(38) **"similar service"** means any other service which is the same as, or closely resembles, the other service in character, quality, quantity, functionality, materials, and reputation;

(39) **"special audit"** means an audit conducted under section 29;

(40) **"Special Judge"** means a special judge appointed under section 37;

(41) **"tax fraud"** means knowingly, dishonestly or fraudulently and without any lawful excuse--

(a) doing of any act or causing to do any act; or

(b) omitting to take any action or causing the omission of any action, including providing taxable services without being registered under this Act; or

(c) falsifying or causing falsification of tax invoices;

in contravention of the duties or obligations imposed under this Act or rules or instructions issued thereunder with the intention of understating the tax liability or underpaying the tax liability in any tax period;

(42) **"tax period"** means a period of one month or such other period as the Board may, by notification in the official Gazette, specify;

(43) **"taxable service"** shall have the meaning given in section 3;

(44) **"value of a taxable service"** shall have the meaning given in section 5;

(45) For the purposes of this Act, the provision of a service or providing a service shall include the rendering or initiation of that service where the context so requires."

1 Clause (1) omitted by the Sindh Finance Act, 2025 (XVI of 2025), (Assented on: 30th June, 2025), reported as PTCL 2025 BS. 467. At the time of omission this Clause was as under:--

"(1) **"accountant"** means--

(i) a chartered accountant as defined in the Chartered Accountants Ordinance, 1961 (Ordinance No. X of 1961), and includes the Associate and Fellow members thereof;

(ii) a cost and management accountant as defined in the Cost and Management Accountants Act, 1966 (Act No. XIV of 1966), and includes the Associate and Fellow members thereof;

(iii) a firm or an association of chartered accountants or cost and management accountants; and

[1][(1A) **"active taxpayer"** means a registered person who does not fall in any of the following categories:--

(a) whose registration is suspended in terms of section 25; and

(b) who has failed to e-file his returns consecutively for four tax periods;]

[2](2) * * *]

[3](3) * * *]

(4) **"agent",** means a person who is authorized to act on behalf of another person (called 'the principal') to create a legal relationship with a third party, and includes a person specified as an agent under section 67;

[4](5) * * *

(iv) other accountants or association of accountants notified in this behalf by the Board;"

1 Clause (1A) inserted by the Sindh Sales Tax on Services (Amendment) Act, 2021 (VII of 2023), (Assented on: 8th March, 2023), reported as PTCL 2023 BS. 41.

2 Clause (2) omitted by the Sindh Finance Act, 2025 (XVI of 2025), (Assented on: 30th June, 2025), reported as PTCL 2025 BS. 467. At the time of omission this Clause was as under:--

"(2) **"advertisement"** includes a notice, circular, label, wrapper, document, banner, hoarding, billboard, or any other audio or visual representation made or displayed by any means including print media, electronic media, telecommunication media, light, paint, colouration, sound, smoke or gas, or otherwise;"

3 Clause (3) omitted by the Sindh Finance Act, 2025 (XVI of 2025), (Assented on: 30th June, 2025), reported as PTCL 2025 BS. 467. At the time of omission this Clause was as under:--

"(3) **"advertising agent"** means a person engaged in providing any service connected with the making, preparation, display, demonstration or exhibition of advertisement in any manner and includes an advertising agency or media agent or advertising or media consultant [a][or media buying house], by whatever name called;"

a The words inserted by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

4 Clauses (5), (6) & (7) omitted by the Sindh Finance Act, 2025 (XVI of 2025), (Assented on: 30th June, 2025), reported as PTCL 2025 BS. 467. At the time of omission these Clauses were as under:--

(6) * * *

(7) * * *]

(8) **"Appellate Tribunal"** means the Appellate Tribunal of the Sindh Revenue Board established under section 60;

[1][(9) * * *]

(10) **"arrears",** in relation to a person, means the tax due and payable by the person on a day under this Act, which has not been paid by that day in the prescribed manner;

(11) **"Assistant Commissioner"** means a person appointed as an Assistant Commissioner of the Sindh Revenue Board under section 34;

(12) **"associates"** or "associated persons" refers to--

(i) two persons, where the relationship between them is such that one may reasonably be expected to act in accordance with the

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"(5) **"airport ground service provider" and "airport service provider"** mean and include any service provider, operator and airline providing or rendering ground or ramp services, including passenger and cargo handling services, to other airlines or to aircraft operators of scheduled or non-scheduled flights, and also include the handling agents authorized by the Civil Aviation Authority or other airport operators;

(6) **"aircraft operator"** means and includes any person who provides the services of transportation or carriage of passengers, goods, cargo, baggage or mail by aircraft;

(7) **"airport operator"** means and includes the Civil Aviation Authority and any other authority or organization or office managing or operating a customs airport, as notified under section 9 of the Customs Act, 1969 (Act No. IV of 1969);"

1 Clause (9) omitted by the Sindh Finance Act, 2025 (XVI of 2025), (Assented on: 30th June, 2025), reported as PTCL 2025 BS. 467. At the time of omission this Clause was as under:--

"(9) **"architect"** means and includes an architect or a town planner as defined in section 2 of the Pakistan Council of Architects and Town Planners Ordinance, 1983 (Ordinance IX of 1983), and also includes an association of persons or a commercial concern engaged in any manner, whether directly or indirectly, in the field of architecture or town planning;"

intentions of the other, or both persons may reasonably be expected to act in accordance with the intentions of a third person;

Provided that two persons shall not be associates solely by reason of the fact that one person is an employee of the other or both persons are employees of a third person;

(ii) without *prejudice* to the generality of paragraph (i) and subject to paragraph (iii) of this clause, the following persons shall always be treated as associates, namely:--

(a) an individual and a relative of that individual;

(b) members of an association of persons;

(c) a member of an association of persons and the association, where the member, either alone or together with an associate or associates under another application of this clause, controls fifty per cent or more of the rights to income or capital of the association;

(d) a shareholder in a company and the company, where the shareholder, either alone or together with an associate or associates under another application of this clause, controls either directly or through one or more interposed persons--

(i) fifty per cent or more of the voting power in the company;

(ii) fifty per cent or more of the rights to dividends; or

(iii) fifty per cent or more of the rights to capital; and

(e) two companies, where a person, either alone or together with an associate or associates under another application of this clause, controls either directly or through one or more interposed persons--

(i) fifty per cent or more of the voting power in both companies;

(ii) fifty per cent or more of the rights to dividends in both companies; or

(iii) fifty per cent or more of the rights to capital in both companies; and

(iii) two persons shall not be associates under sub-paragraphs (a) or (b) of paragraph (ii) of this clause where the Commissioner SRB is satisfied that neither person may reasonably be expected to act in accordance with the intentions of the other;

Explanation:--The expression "relative" in relation to an individual, means--

(a) an ancestor, a descendant of any of the grandparents, or an adopted child, of the individual, or of a spouse of the individual; or

(b) a spouse of the individual or of any person specified at (a) [1][of] this explanation.

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1 The word inserted by the Sindh Sales Tax on Services (Amendment) Act, 2021 (VII of 2023), (Assented on: 8th March, 2023), reported as PTCL 2023 BS. 41.

(13) **“association of persons”** includes a firm, any artificial juridical person and anybody of persons formed under a foreign law, but does not include a company;

[1][(13A) **“auctioneer”** means a person providing or rendering services in relation to auction of property, movable or immovable and tangible or intangible, in any manner.

Explanation:--“Auction of property” includes calling the auction or providing facility, advertising or illustrative services, pre-auction price estimates, short term storage services and repair and restoration services in relation to auction of property;]

[2][(13B) **“Auditor”** means a person appointed as an Auditor of Sindh Revenue Board under section 34;]

(14) **“authorized service station”** means a service station or service center, authorized by a motor vehicle manufacturer, whether local or foreign, to carry out any service or repair or reconditioning or restoration or decoration of motor vehicles, classified under Chapter 87 [3][of the First Schedule] of the Customs Act, 1969 (Act No. IV of 1969), manufactured by such manufacturer;

Explanation:--The services by authorized service stations include--

(1) the services provided during the warranty

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1 Clause (13A) inserted by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

2 Clause (13B) inserted by the Sindh Finance Act, 2019 (XII of 2019), (Assented on: 5th July, 2019), reported as PTCL 2019 BS. 773.

3 The words inserted by the Sindh Finance Act, 2016 (XXIV of 2016), (Assented on: 18th July, 2016), reported as PTCL 2016 BS. 445.

period as well as after the expiry of the warranty period;

(2) the services provided even for the vehicles and machinery not manufactured by the manufacturer appointing or authorizing such service station; and

(3) the services provided against charges billed by way of reimbursement, whether from the manufacturer or insurance companies or leasing companies or other such persons;

[1][(15) * * *

(16) * * *]

(17) **"beauty parlour"** or **"beauty clinic"** means a person or an establishment providing beauty treatment services including hair cutting, hair dyeing, hair dressing, face care, face treatment, cosmetic treatment, manicure, pedicure, make-up including bridal make-up, and counseling services on beauty care, face care or make-up or other such identical or similar services;

(18) **"Board"** means the Sindh Revenue Board established under section 3 of the Sindh Revenue Board Act, 2010 (Sindh Act No. XI of 2010);

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1 Clauses (15) & (16) omitted by the Sindh Finance Act, 2025 (XVI of 2025), (Assented on: 30th June, 2025), reported as PTCL 2025 BS. 467. At the time of omission these Clause were as under:--

"(15) **"automated teller machine"** means an interactive automatic machine, whether owned or outsourced by banks and other financial institutions, designed to dispense cash, accept deposit of cash, transfer money between bank accounts and facilitate other financial transactions including payments of bills;

(16) **"automated teller machine operations, maintenance, and management"** means a service provided in relation to automated teller machines and includes site selection, contracting of location, acquisition, financing, installation, certification, connection, maintenance, transaction processing, cash forecasting, replenishment, reconciliation and value added services;"

[1][(18A) **"business bank account"** means the bank account of a person for business transaction, subject to the condition that such account is declared by him in the prescribed application for registration submitted for obtaining a registration number or for changing the particulars thereof;]

[2][(19) * * *]

[3][(19A) **"CPC Code"** means classification code based on Central Product Classification (CPC) Version 2.1 as published by the United Nations and as adapted by the Board for the purposes of this Act;]

[4][[5][(19B)] **"cab aggregator"** means a person who is an

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1 Clause (18A) inserted by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

2 Clause (19) omitted by the Sindh Finance Act, 2025 (XVI of 2025), (Assented on: 30th June, 2025), reported as PTCL 2025 BS. 467. At the time of omission this Clause was as under:--

"(19) **"business support service"** means services provided in relation to business or commerce and includes [a][the processing, clearing and settlement services provided or rendered by any person in relation to securities, commodities and futures contracts and also includes] evaluation of prospective buyers, [b][marketing or telemarketing], call centre facilities, accounting and processing of transactions, processing of purchase orders and fulfillment services, information and tracking of delivery schedules, managing distribution and logistics, customer relationship management services, operational assistance for marketing, formulation of customer service and pricing policies, infrastructural support services and other transaction processing.

Explanation.--For the purposes of this clause, the expression "infrastructural support services" includes providing office alongwith utilities, lounge, reception with personnel to handle messages, secretarial services, telecommunication facilities, pantry and security;"

a The words inserted by the Sindh Sales Tax on Services (Amendment) Act, 2021 (VII of 2023), (Assented on: 8th March, 2023), reported as PTCL 2023 BS. 41.

b Substituted for the word "telemarketing" by the Sindh Finance Act, 2024 (II of 2024), (Assented on: 30th June, 2024), reported as PTCL 2024 BS. 515.

3 Clause (19A) added by the Sindh Finance Act, 2025 (XVI of 2025), (Assented on: 30th June, 2025), reported as PTCL 2025 BS. 467.

4 Clause (19A) inserted by the Sindh Finance Act, 2019 (XII of 2019), (Assented on: 5th July, 2019), reported as PTCL 2019 BS. 773.

5 Clause (19A) renumbered as Clause (19B) by the Sindh Finance Act, 2025 (XVI of 2025), (Assented on: 30th June, 2025), reported as PTCL 2025 BS. 467.

aggregator or operator or Intermediary or online market place who canvasses or solicits or facilitates passengers for travel by motor vehicles like taxi, cab, car, van, motorcycle and rickshaw, and who connects the passenger or the intending passenger to a driver of any of the aforesaid motor vehicles through telephone, cellular phone, Internet, web-based services or GPS or GPRS-based services, electronic or digital means, whether or not he charges or collects any fee, fare, commission, brokerage or other charges or consideration for providing or rendering such services;]

(20) **"cable TV operator"** includes local loop holder and means a person who owns, controls, manages or runs any cable television system and is engaged in reception of broadcast pre-recorded or live signals from different channels for distribution to subscribers through a set of closed transmission path or wireless, and is liable to license as a cable TV operator under the Pakistan Electronic Media Regulatory Authority Ordinance, 2002 (Ordinance No. XIII of 2002);

[1][(20A) **"call centre"** means an establishment providing or rendering the services of receiving or transmitting requests by telephone, facsimile, live support software, social media and e-mail, whether for the product support or business support of any person or for information inquiries from consumers or for telemarketing, soliciting of donations and subscriptions, debt collection, market research or other similar services;]

[2][(20B) **"car or automobile dealer",** by whatever name

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1 Clause (20A) inserted by the Sindh Finance Act, 2014 (XVII of 2014), (Assented on: 7th July, 2014), reported as PTCL 2014 BS. 357.

2 Clause (20B) inserted by the Sindh Finance Act, 2014 (XVII of 2014), (Assented on: 7th July, 2014), reported as PTCL 2014 BS. 357.

called, means a person who is engaged in providing or rendering the services in relation to sale, purchase, transfer, leasing, marketing or booking of cars and [1][other motor vehicles], whether imported or locally assembled or locally manufactured, including new, old and used cars or [2][other motor vehicles];]

[3][(20C) **"car or automobile washing or similar service station"** means a service station or a service centre or an establishment providing or rendering the services in relation to maintenance of cars or automobiles, including the services of inspecting, detailing, washing, cleaning, polishing, waxing, oil coating, lubricating, tuning, changing of oils, filters and plugs, denting, painting, repairing and other similar services;]

(21) **"caterer"**, by whatever name called, means a person who in ordinary course of business and in relation to events, functions, ceremonies, parties, get-together, occasions, *etc.*, provides or supplies, either directly or indirectly, various services including food, edible preparations, beverages, entertainment, furniture or fixture, crockery or cutlery, pandal or shamiana, ornamental or decorative accessories or lighting for illumination;

(22) **"club"** includes a membership club and a proprietary club and means a person, a body of persons, an establishment, an organization or a place, the membership of which is restricted to a

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1 Substituted for the word "automobiles" by the Sindh Finance Act, 2024 (II of 2024), (Assented on: 30th June, 2024), reported as PTCL 2024 BS. 515.

2 Substituted for the word "automobiles" by the Sindh Finance Act, 2024 (II of 2024), (Assented on: 30th June, 2024), reported as PTCL 2024 BS. 515.

3 Clause (20C) inserted by the Sindh Finance Act, 2014 (XVII of 2014), (Assented on: 7th July, 2014), reported as PTCL 2014 BS. 357.

particular class of people or which is run on the basis of mutuality or otherwise and provides various services, facilities, utilities or advantages for an amount of fee, consideration, subscription or charges, including those for initial membership, whether or not it provides food or drinks or has any arrangement for boarding or lodging or games;

[1][(22A) * * *]

(23) **"Commissioner"** means a person appointed as a Commissioner of the Sindh Revenue Board under section 34;

(24) **"Commissioner(Appeals)"** means a person appointed as a Commissioner(Appeals) of the Sindh Revenue Board under section 34;

(25) **"Commissionarate"** means the office of the Commissioner or the Commissioner(Appeals) having jurisdiction specified under this Act and the rules made thereunder;

(26) **"common taxpayer identification number"** means the registration number or any other number or

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1 Clause (22A) omitted by the Sindh Finance Act, 2025 (XVI of 2025), (Assented on: 30th June, 2025), reported as PTCL 2025 BS. 467. At the time of omission this Clause was as under:--

"[a][(22A) **"commission agent"** means a person who acts on behalf of another person for causing sale or purchase of goods or provision or receipt of services, for a consideration, and includes any person who, while acting on behalf of another person,--

(i) deals with goods or services or documents of title to such goods or services; or

(ii) collects payment of sale price of such goods or services; or

(iii) guarantees for collection or payment for such goods or services; or

(iv) undertakes any activity relating to such sale or purchase of such goods or provision or receipt of such services;]"

a Clause (22A) inserted by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

identification number allocated to a person for the purposes of this Act;

[1][(27) * * *]

(28) **“company”** means--

(a) a company as defined in the [2][Companies Act, 2017 (Act No. XIX of 2017)];

(b) a banking company and foreign banking company as defined in the Banking Companies Ordinance, 1962 (Ordinance No. LVII of 1962), and includes any body corporate which transacts the business of banking in Pakistan;

(c) a non-banking finance company (NBFC) and the notified entities as specified in section 282A of the Companies Ordinance, 1984 (Ordinance No. XLVII of 1984), read with [3][sub-section (1) of section 509 of the Companies Act, 2017 (Act No. XIX of 2017) and] the Non-Banking Finance Company (Establishment and Regulation) Rules, 2003;

(d) a body corporate formed by or under any law in force in Pakistan;

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1 Clause (27) omitted by the Sindh Finance Act, 2025 (XVI of 2025), (Assented on: 30th June, 2025), reported as PTCL 2025 BS. 467. At the time of omission this Clause was as under:--

“(27) **“commodity broker”** means a broker as defined in clause (b) of sub-rule (1) of rule 2 of the Commodity Exchange and Future Contracts Rules, 2005, made under section 33 of the Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969);”

2 Substituted for the words “Companies Ordinance, 1984 (Ordinance No. XLVII of 1984)” by the Sindh Sales Tax on Services (Amendment) Act, 2021 (VII of 2023), (Assented on: 8th March, 2023), reported as PTCL 2023 BS. 41.

3 The words inserted by the Sindh Sales Tax on Services (Amendment) Act, 2021 (VII of 2023), (Assented on: 8th March, 2023), reported as PTCL 2023 BS. 41.

(e) a modaraba company as defined in the Modaraba Companies and Modaraba (Floatation and Control) Ordinance, 1980 (Ordinance No. XXXI of 1980);

(f) a financial institution as defined in the Financial Institutions (Recovery of Finances) Ordinance, 2001 (Ordinance No. XLVI of 2001), including a microfinance institution licensed under the Microfinance Institutions Ordinance, 2001 (Ordinance No. LV of 2001) and a Islamic financial institution;

(g) a body incorporated by or under the law of a country outside Pakistan relating to incorporation of companies;

(h) a trust, a co-operative society or a finance society or any other society established or constituted by or under any law for the time being in force; or

(i) a foreign association, whether incorporated or not, which the Board has, by general or special order, declared to be a company for the purposes of this Act.

(29) **"computerized system"** means any comprehensive information technology system used by the Board or any other office as may be notified by the Board, for carrying out the purposes of this Act;

[1][(29A) **"cosmetic and plastic surgery"** includes the services provided or rendered by any person, in relation to aesthetic or cosmetic surgery or plastic surgery like abdominoplasty (tummy tuck),

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1 Clause (29A) inserted by the Sindh Finance Act, 2016 (XXIV of 2016), (Assented on: 18th July, 2016), reported as PTCL 2016 BS. 445.

[1][blepharoplasty] (eyelid surgery), mammoplasty, buttock augmentation and lift, rhinoplasty (reshaping of nose), otoplasty (ear surgery), rhytidectomy (face lift), liposuction (removal of fat from the body), brow lift, cheek augmentation, facial implants, lip augmentation, forehead lift, cosmetic dental surgery, orthodontics, aesthetic dentistry, laser skin surfacing, hair grafting, hair transplant and such other similar surgery.]

[2][*Explanation.*--For the purpose of this clause, the term "surgery" includes procedure;]

[3][(30) * * *

(30A) * * *]

[4][(31) * * *

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1 Substituted for the word "bletharoplasty" by the Sindh Finance Act, 2017 (XXIV of 2017), (Assented on: 14th July, 2017).

2 Explanation added by the Sindh Finance Act, 2024 (II of 2024), (Assented on: 30th June, 2024), reported as PTCL 2024 BS. 515.

3 Clauses (30) & (30A) omitted by the Sindh Finance Act, 2025 (XVI of 2025), (Assented on: 30th June, 2025), reported as PTCL 2025 BS. 467. At the time of omission these Clauses were as under:--

"(30) **"courier services"** includes the services provided or rendered by any person engaged in the transportation, carriage or delivery of time-sensitive documents, goods or articles, whether or not utilizing the services of a person, directly or indirectly, to collect, carry or deliver such documents, goods or articles;

[a][(30A) **"credit rating agency"** includes a person engaged in the business of credit rating of any debt obligation or of any project or programme requiring finance, whether in the form of debt or otherwise, and also includes a person engaged in the business of credit rating or evaluation of credit worthiness or credit risk of any financial obligation, instrument or security and further includes a credit rating agency as specified in section 63 of the Securities Act, 2015 (Act No. III of 2015);]"

a Clause (30A) inserted by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

4 Clauses (31) & (31A) omitted by the Sindh Finance Act, 2025 (XVI of 2025), (Assented on: 30th June, 2025), reported as PTCL 2025 BS. 467. At the time of omission these Clauses were as under:--

"(31) **"customs agent"** means a person licensed under section 207 of the Customs Act, 1969, and the rules made thereunder;

(31A) * * *]

(32) **“default surcharge”** means the default surcharge levied under section 44;

(33) **“defaulter”** means a person or an association of persons and includes every member of such association, every director of such company and every partner of such firm and further includes guarantors or successors thereof, who fail to pay the arrears;

(34) **“Deputy Commissioner”** means a person appointed as a Deputy Commissioner of the Sindh Revenue Board under section 34;

(35) **“document”** includes, but is not limited to, any electronic data, computer programmes, computer tapes, computer disks, micro-films or any other medium or mode for the storage of such data;

[1][(35A) * * *]

(36) **“due date”**, in relation to the furnishing of a return or a statement or for payment of tax under the Act,

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[a][(31A) **“debt collection services and other debt recovery services”** means the services provided by a person to a banking company or a financial institution including non-banking financial company or any other body corporate or a firm or a person, in relation to recovery of any sums due to such banking company or a financial institution including non-banking financial company or any other body corporate or a firm or a person, in any manner;]”

a Clause (31A) inserted by the Sindh Finance Act, 2016 (XXIV of 2016), (Assented on: 18th July, 2016), reported as PTCL 2016 BS. 445.

1 Clause (35A) omitted by the Sindh Finance Act, 2025 (XVI of 2025), (Assented on: 30th June, 2025), reported as PTCL 2025 BS. 467. At the time of omission this Clause was as under:--

“[a][(35A) **“dredging or desilting”** includes removal of material including silt, sediments, rocks, sand, refuse, debris, plant or animal matter in any excavating, cleaning, deepening, widening or lengthening, either permanently or temporarily, of any river, lake, canal, pond, reservoir, port, harbour, channel, backwater or estuary;]”

a Clause (35A) inserted by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

means the 15th day of the month following the end of the tax period to which it relates, or such other date as the Board may, by notification in the official Gazette, specify;

(37) **"economic activity"** shall have the meaning given in section 4;

[1][(37A) * * *]

[2][[3][(37B)] **"e-file"** means the process of electronic filing of any document on the **computerized** system of the Board;]

(38) **"e-intermediary"** means a person appointed as electronic-intermediary under section 71;

[4][(38A) * * *]

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1 Clause (37A) omitted by the Sindh Finance Act, 2025 (XVI of 2025), (Assented on: 30th June, 2025), reported as PTCL 2025 BS. 467. At the time of omission this Clause was as under:--

"[a][(37A) "**education services**" includes the pre-primary, primary, elementary, secondary, higher secondary, General Certificate of Education, General Certificate of Secondary Education, International General Certificate of Secondary Education, college or university education and also includes vocational, professional, instructional, technical and continuing education services and trainings rendered or provided by institutions like schools, colleges, universities, academia, institutes, teaching hospitals, or such other degree, diploma or certificate awarding institutions but does not include special education for the children with special needs and education under adult literacy programme;]"

a Clause (37A) inserted by the Sindh Finance Act, 2024 (II of 2024), (Assented on: 30th June, 2024), reported as PTCL 2024 BS. 515.

2 Clause (37A) renumbered as Clause (37B) by the Sindh Finance Act, 2024 (II of 2024), (Assented on: 30th June, 2024), reported as PTCL 2024 BS. 515.

3 Clause (37A) added by the Sindh Sales Tax on Services (Amendment) Act, 2021 (VII of 2023), (Assented on: 8th March, 2023), reported as PTCL 2023 BS. 41.

4 Clause (38A) omitted by the Sindh Finance Act, 2025 (XVI of 2025), (Assented on: 30th June, 2025), reported as PTCL 2025 BS. 467. At the time of omission this Clause was as under:--

"[a][(38A) **"erection, commissioning and installation services"** means the services provided or rendered in relation to--

(i) erection, commissioning or installation of plant, machinery, equipment or structures, whether pre-fabricated or otherwise; or

[1][(39) * * *

(39A) * * *]

(40) **“exempt service”** means a service which is exempt from tax under section 10;

[1][(41) * * *]

(ii) installation--

(a) of electrical and electronic devices, including wirings or fittings thereof;

(b) of plumbing, drain laying or other installations for transport of fluids;

(c) of heating, ventilation or air-conditioning including related pipe work, wood work, duct work and sheet metal work;

(d) of thermal insulation, sound insulation, fire proofing or water proofing;

(e) of lift and escalator, travelators or fire escape staircases; or

(f) requiring such other similar services;]”

a Clause (38A) inserted by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

1 Clauses (39) & (39A) omitted by the Sindh Finance Act, 2025 (XVI of 2025), (Assented on: 30th June, 2025), reported as PTCL 2025 BS. 467. At the time of omission these Clauses were as under:--

“(39) **“event management services”** means a service provided in relation to planning, promotion, organizing or presentation of any arts, business, sports, marital functions, social functions or any other function or event, and includes any consultation or any ancillary service such as catering, decoration, photography, videography, sound recording, lighting & illumination, DJ, valet parking, *etc*., provided in this regard;

[a][(39A) **“exchange”** means stock exchange, securities exchange, futures exchange or commodity exchange;]”

a Clause (39A) substituted by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115. At the time of substitution Clause (39A) was as under:--

“[a1][(39A) **“exchange”** has the same meaning as in clause (da) of sub-section (1) of section 2 of the Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969);]”

a1 Clause (39A) inserted by the Sindh Finance Act, 2014 (XVII of 2014), (Assented on: 7th July, 2014), reported as PTCL 2014 BS. 357.

[2][(41A) **"farmhouse"** includes a facility or a resort located on a farm which or a part of which is used for providing or rendering accommodation or entertainment or swimming or games or recreation or camping opportunities;]

(42) **"FBR"** means the Federal Board of Revenue established under the Federal Board of Revenue Act, 2007 (Act No. IV 2007);

[3][(42A) **"fashion designer"** means a person providing or rendering the services of fashion designing including the economic activities relating to conceptualizing, outlining and creating designs and preparing designs and patterns for [4][fabrics] costumes, apparels, garments, clothing, accessories, jewellery, foot wears or any other services incidental or ancillary [5][(like [6]*[*tailoring, stitching,*]*

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1 Clause (41) omitted by the Sindh Finance Act, 2025 (XVI of 2025), (Assented on: 30th June, 2025), reported as PTCL 2025 BS. 467. At the time of omission this Clause was as under:--

"(41) **"exhibition service"** means the service provided or rendered in relation to an exhibition held--

(a) to market; or

(b) to promote; or

(c) to advertise; or

(d) to showcase,

any product, goods or services intended for the growth in the business of the manufacturer, producer, importer, supplier, distributor or provider of such product, goods or services;"

2 Clause (41A) inserted by the Sindh Finance Act, 2024 (II of 2024), (Assented on: 30th June, 2024), reported as PTCL 2024 BS. 515.

3 Clause (42A) inserted by the Sindh Finance Act, 2014 (XVII of 2014), (Assented on: 7th July, 2014), reported as PTCL 2014 BS. 357.

4 The word and comma inserted by the Sindh Finance Act, 2019 (XII of 2019), (Assented on: 5th July, 2019), reported as PTCL 2019 BS. 773.

5 The brackets, words and commas inserted by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

6 The words and commas inserted by the Sindh Finance Act, 2019 (XII of 2019), (Assented on: 5th July, 2019), reported as PTCL 2019 BS. 773.

marketing, packing, delivery, display and other similar services)] to such fashion designing;]

(43) **“financial year”** means a year commencing on the first day of July and ending on the thirtieth day of June in the following year;

(44) **“firm”** means the relation between persons who have agreed to share the profits of a business carried on by all or any of them acting for all;

[1][(145) * * *

(46) * * *

(47 * * *]

[2][(47A) **“fumigation services”** means the services provided

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1 Clauses (45), (46) & (47) omitted by the Sindh Finance Act, 2025 (XVI of 2025), (Assented on: 30th June, 2025), reported as PTCL 2025 BS. 467. At the time of omission these Clauses were as under:--

“(45) **“foreign exchange dealer”** includes an exchange company or a foreign exchange company or a money changer authorized or licensed by the State Bank of Pakistan;

(46) **“franchise”** means an authority given by a franchiser, including an associate of the franchiser, under which the franchisee is contractually or otherwise granted any right to produce, manufacture, distribute sell or trade or otherwise deal in or do any other business activity in respect of goods or to provide services or to undertake any process identified with the [a][franchiser, whether or not against] a consideration or fee, including technical fee, management fee, or royalty or such other fee or charges, irrespective of the fact whether or not a trademark, service mark, trade name, logo, brand name or any such representation or symbol, as the case may be, is involved;

(47) **“freight forwarding agent”** means a person who provides or renders or makes arrangement for his principals or client, the services, for fee or charges or commission or remuneration, for some or all of the services being provided by the shipping agents, clearing agents, stevedores, ship chandlers, port operators, terminal operators, surveyors, persons providing ship management services, warehousing services or container provision services or cover or guarantee in respect of imports or exports of goods, independently or in partnership or in arrangement with any such service provider or renderer;”

a Substituted for the words “franchiser against” by the Sindh Finance Act, 2017 (XXIV of 2017), (Assented on: 14th July, 2017), reported as PTCL 2017 BS. 495.

2 Clause (47A) inserted by the Sindh Finance Act, 2014 (XVII of 2014), (Assented on: 7th July, 2014), reported as PTCL 2014 BS. 357.

or rendered by a person in relation to pest control and insect control and includes the services of disinfecting and sterilizing of premises, buildings, factories and complexes, including commercial complexes, shopping complexes, office complexes, apartment or residential complexes, multiplexes, exhibition centres, residential units, commercial units, offices and commercial goods, but does not include the public health fumigation services provided or rendered by the Federal Government, Provincial Government, Local Government or Cantonment Board and the services in relation to agriculture, horticulture, animal husbandry and dairy farming;]

[1][(47B) * * *

(47C) * * *]

(48) **"goods"** includes every kind of movable property other than actionable claims, money, stocks, shares and securities and does not include a service or services described under this Act;

(49) **"Government"** means the Government of Sindh;

[1][(50) * * *]

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1 Clauses (47B) & (47C) omitted by the Sindh Finance Act, 2025 (XVI of 2025), (Assented on: 30th June, 2025), reported as PTCL 2025 BS. 467. At the time of omission these Clauses were as under:--

"[a][(47B) **"fund and asset management services"** includes the services provided or rendered in relation to asset management, portfolio management and all kinds of fund management;]

[b][(47C) **"futures broker"** means a person as defined in clause (xxiv) of section 2 of the Securities Act, 2015 (Act No. III of 2015);]"

a Clause (47B) inserted by the Sindh Finance Act, 2014 (XVII of 2014), (Assented on: 7th July, 2014), reported as PTCL 2014 BS. 357.

b Clause (47C) inserted by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

[2][(50A) **“hospitals and clinics”** includes the hospitals or institutions, as defined in clause (a) of section 2 of the Pakistan Medical and Dental Council Act, 2022 (Act No. IV of 2023), and also includes a person or an establishment or an institution or an organization or a facility engaged in providing or rendering the services like medical, surgical, psychiatric, obstetric, dental or ophthalmological and similar treatment and care, whether preventive, prophylactic or curative, of persons including patients or sick or injured persons;]

(51) **“hotel”** includes motels [3][, guesthouses, huts, resorts and lodges] and means a person, establishment, organization or place, by whatever name called, where rooms or suites [4][or facilities] are let out on rent, whether or not it has any arrangement for [5][catering] [6][or for events] as a part of the hotel or provides any other services, facilities or utilities, but does not include a home or hostel which is exclusively used for the aged or invalid

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1 Clause (50) omitted by the Sindh Finance Act, 2025 (XVI of 2025), (Assented on: 30th June, 2025), reported as PTCL 2025 BS. 467. At the time of omission this Clause was as under:--

> “(50) **“healthcare center, gyms or physical fitness center, *etc*.”** includes a health club, gymnasium, reducing or slimming salon or clinic, or an establishment providing the facilities, utilities or advantages of sauna or steam bath, Turkish bath, solarium, spas, yoga, meditation, massage (excluding therapeutic massage under medical prescription or advice) or such other services;”

2 Clause (50A) inserted by the Sindh Finance Act, 2024 (II of 2024), (Assented on: 30th June, 2024), reported as PTCL 2024 BS. 515.

3 Substituted for the words “and guesthouses” by the Sindh Finance Act, 2024 (II of 2024), (Assented on: 30th June, 2024), reported as PTCL 2024 BS. 515.

4 The words inserted by the Sindh Finance Act, 2024 (II of 2024), (Assented on: 30th June, 2024), reported as PTCL 2024 BS. 515.

5 Substituted for the words “catering or” by the Sindh Finance Act, 2025 (XVI of 2025), (Assented on: 30th June, 2025), reported as PTCL 2025 BS. 467.

6 Substituted for the words “function halls” by the Sindh Finance Act, 2024 (II of 2024), (Assented on: 30th June, 2024), reported as PTCL 2024 BS. 515.

persons or students and is run by or under the control of such a charitable or educational institution as are exempt from the application of the Income Tax Ordinance, 2001 (Ordinance No. XLIX of 2001);

[1][(51A) **“indenter”** means a person who is a representative for a non-resident person or a non-resident company or a foreign product or service and who gets a consideration in the shape of commission, fee, remuneration or royalty on a transaction, irrespective of whether the transaction has taken place out of his effort, consent or otherwise;]

[2][(51B) * * *]

(52) **“input tax”**, in relation to a registered person, means,--

(a) tax levied under this Act on the services received by the person;

(b) tax levied under the Sales Tax Act, 1990, on the goods imported by the person;

(c) tax levied under the Sales Tax Act, 1990, on the goods or services received by the person; and

(d) Provincial sales tax or Islamabad Capital Territory sales tax levied on the services received by the person:

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1 Clause (51A) inserted by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

2 Clause (51B) omitted by the Sindh Finance Act, 2024 (II of 2024), (Assented on: 30th June, 2024), reported as PTCL 2024 BS. 515. At the time of omission Clause (51B) was as under:--

“[a][(51B) **“indoor sports and games center”**, by whatever name called, includes a person who provides or renders the facility of indoor sports or games whether for amusement, recreation or otherwise, for a consideration in its premises;]”

a Clause (51B) inserted by the Sindh Finance Act, 2019 (XII of 2019), (Assented on: 5th July, 2019), reported as PTCL 2019 BS. 773.

Provided that the Board may, by notification in the official Gazette, specify that any or all of the aforesaid tax shall not be treated as input tax for the purposes of this Act subject to such conditions and limitations as the Board may specify in the notification;

[1][(53) * * *

(53A) * * *]

[2][(54) * * *

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1 Clauses (53) & (53A) omitted by the Sindh Finance Act, 2025 (XVI of 2025), (Assented on: 30th June, 2025), reported as PTCL 2025 BS. 467. At the time of omission these Clauses were as under:--

"(53) **"insurance"** has the same meaning as defined in clause (xxvii) of section 2 of the Insurance Ordinance, 2000 (Ordinance No. XXXIX of 2000);

[a][(53A) **"insurance agent"** includes an agent as defined in clause (a) of sub-rule (1) of rule 2 of the Insurance Rules, 2017 and also includes an Insurance broker as defined in clause (xxviii) of section 2 of the Insurance Ordinance, 2000 (Ordinance No. XXXIX of 2000);]"

a Clause (53A) inserted by the Sindh Finance Act, 2019 (XII of 2019), (Assented on: 5th July, 2019), reported as PTCL 2019 BS. 773.

2 Clauses (54), (54A), (54B) & (54C) omitted by the Sindh Finance Act, 2025 (XVI of 2025), (Assented on: 30th June, 2025), reported as PTCL 2025 BS. 467. At the time of omission these Clauses were as under:--

"(54) **"insurer"** means a person as defined in clause (xxxi) of section 2 of the Insurance Ordinance, 2000 (Ordinance No. XXXIX of 2000);

[a][(54A) **"intellectual property right"** means and includes any right of intangible property, anything produced by the mind, trade mark, patent, design including industrial design, layout design (topographies) of integrated circuits, copyright or any other similar intangible property as defined in clause (g) of section 2 of the Intellectual Property Organization of Pakistan Act, 2012 (Act No. XXII of 2012) and covered by the Intellectual Property Laws specified in clause (h) of section 2 thereof or under any other law for the time being inforce;

(54B) **"intellectual property service"** means any service provided or rendered to a person by any person by transferring temporarily or permitting the use or enjoyment of an intellectual property right;

(54C) **"interior decorator"** means a person providing or rendering, directly or indirectly, any advice, consultancy, technical assistance or, in any other manner, the services related to planning, design or beautification, embellishment, ornation, decoration or furnishing any interior or exterior space, whether man-made or otherwise, and includes a landscape designer;]"

a Clauses (54A) (54B) & (54C) substituted for Clause (54A) substituted by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL

(54A) * * *

(54B) * * *

(54C) * * *]

(55) **“inter-bank rate”** means the Karachi Inter-Bank Offered Rate (KIBOR) prevalent on the first day of each quarter of the financial year;

[1][(55A) * * *

(55B) * * *]

[2][(56) * * *

2015 BS. 115. At the time of substitution Clause (54A) was as under:--

“[a1][(54A) **“interior decorator”** means a person providing or rendering, directly or indirectly, any advice, consultancy, technical assistance or, in any other manner, the services related to planning, design or beautification, embellishment, ornation, decoration or furnishing any interior or exterior space, whether man-made or otherwise, and includes a landscape designer;]”

a1 Clause (54A) inserted by the Sindh Finance Act, 2014 (XVII of 2014), (Assented on: 7th July, 2014), reported as PTCL 2014 BS. 357.

1 Clauses (55A) & (55B) omitted by the Sindh Finance Act, 2025 (XVI of 2025), (Assented on: 30th June, 2025), reported as PTCL 2025 BS. 467. At the time of omission these Clauses were as under:--

“[a][(55A) **“labour and manpower supply services”** includes the services provided or rendered by a person to another person, for a consideration, for use of the services of a person or an individual, employed, hired or supplied by him;]

[b][(55B) **“laundries and dry cleaners”** means a person providing or rendering, to any person, the services of washing, pressing, stain removing, darning or dry cleaning of any kind of textile or fur or leather materials like apparels, clothes, garments, floor coverings, curtains, draperies, linens, bed-wears, and their accessories;]”

a Clause (55A) inserted by the Sindh Finance Act, 2014 (XVII of 2014), (Assented on: 7th July, 2014), reported as PTCL 2014 BS. 357.

b Clause (55B) inserted by the Sindh Finance Act, 2014 (XVII of 2014), (Assented on: 7th July, 2014), reported as PTCL 2014 BS. 357.

2 Clauses (56) & (56A) omitted by the Sindh Finance Act, 2025 (XVI of 2025), (Assented on: 30th June, 2025), reported as PTCL 2025 BS. 467. At the time of omission these Clauses were as under:--

“(56) **“legal practitioners and consultants”**, by whatever name called, means a legal practitioner as defined in section 2 of the Legal Practitioners and Bar Councils Act, 1973 (Act No. XXXV of 1973), and includes a person engaged in providing of services in relation to advice, consultancy or assistance in any

(56A) * * *]

[1][(57) * * *

(58) * * *]

(59) **“marriage hall and lawn”,** by whatever name called, includes a hall or lawn or a banquet hall or a function hall or an exhibition hall or lawn, or any building, place, premises or marquee where parties, receptions, events or functions, more particularly relating to matrimonial ceremonies, are held, whether or not it has its own arrangement of event management or provision of food, beverages,

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branch of law or providing representational services before any court, tribunal or other such judicial or *quasi-judicial* authority;

[a][(56A) **“maintenance or cleaning services”** means the services provided or rendered in relation to repair, maintenance and cleaning, including specialized cleaning services such as disinfecting, exterminating or sterilizing, of--

(i) office equipment, office buildings, commercial or industrial building and premises thereof;

(ii) commercial complexes including multiplexes, shopping complexes, office complexes, exhibition centres, apartment or residential complexes; and

(iii) factories and the plants or machinery or equipment of such factories and, elevators, escalators, tanks or reservoirs of such factories or of office or commercial or industrial buildings or commercial complexes,

but does not include such services in relation to agriculture, horticulture, animal husbandry, and dairy farming;]”

a Clause (56A) inserted by the Sindh Finance Act, 2014 (XVII of 2014), (Assented on: 7th July, 2014), reported as PTCL 2014 BS. 357.

1 Clauses (57) & (58) omitted by the Sindh Finance Act, 2025 (XVI of 2025), (Assented on: 30th June, 2025), reported as PTCL 2025 BS. 467. At the time of omission these Clauses were as under:--

“(57) **“management consultant”** means a person engaged, either directly or indirectly, in providing of services in connection with the management of any business, organization or institution in any manner and includes a person who renders advice, consultancy or technical assistance relating to conceptualizing, devising, development, modification, rectification, or upgradation of any working system of such business, organization or institution;

(58) **“market research agency”** means a person engaged, directly or indirectly, in providing of services relating to the study or survey, or both, of any situation in the market for any purpose other than personal, academic or educational requirements;”

crockeries, cutleries, furniture, fixtures, *etc.*;

[1][(59A) **“medical practitioners and consultants”** means the registered medical practitioners and the registered dental practitioners, as defined in clauses (w) and (x), respectively, of section 2 of the Pakistan Medical and Dental Council Act, 2022 (Act No. IV of 2023);]

(60) **“officer of the SRB”** means an officer of the Sindh Revenue Board appointed under section 34;

[2][(60A) **“notification in the official Gazette”** means a notification issued under this Act shall be effective from the day specified therein, notwithstanding the fact that the issue of the official Gazette in which such notification appears is published at any time after that day;]

[3][(60B) **“online marketplace”** means an information technology platform run by e-commerce entity or organization over an electronic network that acts as a facilitator in transactions that occur between a buyer and a seller or between a service provider and service recipient;]

(61) **“open market price”** shall have the meaning given in section 6;

(62) **“output tax”,** in relation to a registered person, means the tax levied under this Act on the services provided or rendered by the person;

(63) **“person”** means--

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1 Clause (59A) inserted by the Sindh Finance Act, 2024 (II of 2024), (Assented on: 30th June, 2024), reported as PTCL 2024 BS. 515.

2 Clause (60A) added by the Sindh Finance Act, 2016 (XXIV of 2016), (Assented on: 18th July, 2016), reported as PTCL 2016 BS. 445 and shall be deemed to have been added on and since the 1st day of July, 2011.

3 Clause (60B) inserted by the Sindh Finance Act, 2019 (XII of 2019), (Assented on: 5th July, 2019), reported as PTCL 2019 BS. 773.

(a) an individual;

(b) a company, an agency or an association of persons incorporated, formed, organized or established in Pakistan or elsewhere;

(c) the Federal Government;

(d) a Provincial Government;

(e) a Local Authority or Local Government in Pakistan; or

(f) a foreign Government, a political sub-division of a foreign Government, or a public international organization;

Explanation:--The use of the word "he" in this Act shall be taken to refer to any or all of the persons mentioned in sub-clauses (a) to (f) above.

(64) **"place of business in Sindh"** [1][, in relation to a person, means that the] person--

(a) owns, rents, shares or in any other manner occupies a space in Sindh from where it carries on an economic activity whether wholly or partially; or

(b) carries on an economic activity through any other person such as an agent, associate, franchisee, branch, office, or otherwise in Sindh [2][or through virtual presence or a website or a web portal or through any other form of e-Commerce, by whatever name called or treated, but does not include] a liaison office.

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1 Substituted for the words "means that a" by the Sindh Finance Act, 2024 (II of 2024), (Assented on: 30th June, 2024), reported as PTCL 2024 BS. 515.

2 Substituted for the words "but not including" by the Sindh Finance Act, 2017 (XXIV of 2017), (Assented on: 14th July, 2017), reported as PTCL 2017 BS. 495.

[1][(65) * * *]

(66) **"prescribed"** means prescribed by rules made under this Act;

(67) **"PRAL"** means the Pakistan Revenue Automation (Private) Limited;

[2][(67A) * * *

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1 Clause (65) omitted by the Sindh Finance Act, 2025 (XVI of 2025), (Assented on: 30th June, 2025), reported as PTCL 2025 BS. 467. At the time of omission this Clause was as under:--

"(65) **"port operator"** includes Karachi Port Trust, Port Qasim Authority or any other person or organization managing the operations of any customs port as declared under section 9 of the Customs Act, 1969 (Act No. IV of 1969);"

2 Clauses (67A), (67B), (67C) & (67D) omitted by the Sindh Finance Act, 2025 (XVI of 2025), (Assented on: 30th June, 2025), reported as PTCL 2025 BS. 467. At the time of omission these Clauses were as under:--

"[a][(67A) **"production house"** means a person or an establishment producing a programme or providing or rendering various services, facilities, utilities or advantages in relation to production of programmes;]

[b][(67B) **"programme"** means any audio or visual or audio-visual matter, presented or transmitted live or recorded or re-recorded or subjected to any post-production processes like editing, dubbing, colouring, sub-titling or captioning, for dissemination through cables, space, internet, radio, television, cinema, theatre or any other means;]

[c][(67C) **"programme producer"** means a person who produces a programme on behalf of, or for use by, another person;]

[d][(67D) **"property dealer",** by whatever name called, means a person who is engaged in providing or rendering the services, directly or indirectly and in any manner, in relation to sale, purchase, leasing, renting, supervision, maintenance, marketing, acquisition or management of real estate, and includes a realtor, a real estate agent, a real estate broker, a real estate consultant;]"

a Clause (67A) inserted by the Sindh Finance Act, 2014 (XVII of 2014), (Assented on: 7th July, 2014), reported as PTCL 2014 BS. 357.

b Clause (67B) substituted by the Sindh Finance Act, 2024 (II of 2024), (Assented on: 30th June, 2024), reported as PTCL 2024 BS. 515. At the time of substitution Clause (67B) was as under:--

"[b1][(67B) **"programme"** means any audio or visual matter, live or recorded [b2][or re-recorded or subjected to any post-production processes like dubbing, colouring, sub-titling or captioning], intended to be disseminated by transmission of electro-magnetic waves through space or through cables to be

(67B) * * *

(67C) * * *

(67D) * * *]

(68) **"provision of service"** or **"providing of service"** includes the rendering, supply, initiation, origination, reception, consumption, termination or execution of service, whether in whole or part, including e-services where the context so requires;

[1][(69) * * *

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received by general public either directly or indirectly through the medium of cables, telecommunication or relay stations;]"

b1 Clause (67B) inserted by the Sindh Finance Act, 2014 (XVII of 2014), (Assented on: 7th July, 2014), reported as PTCL 2014 BS. 357.

b2 The words inserted by the Sindh Finance Act, 2017 (XXIV of 2017), (Assented on: 14th July, 2017), reported as PTCL 2017 BS. 495.

c Clause (67C) inserted by the Sindh Finance Act, 2014 (XVII of 2014), (Assented on: 7th July, 2014), reported as PTCL 2014 BS. 357.

d Clause (67D) inserted by the Sindh Finance Act, 2014 (XVII of 2014), (Assented on: 7th July, 2014), reported as PTCL 2014 BS. 357.

1 Clauses (69), (69A), (69B), (69C) & (69D) omitted by the Sindh Finance Act, 2025 (XVI of 2025), (Assented on: 30th June, 2025), reported as PTCL 2025 BS. 467. At the time of omission these Clauses were as under:--

"(69) **"public bonded warehouse"** means a warehouse licensed under section 12 of the Customs Act, 1969;

[a][(69A) **"public relations services"** includes strategic counselling based on industry, media and perception research, corporate image management, media relations, media training, press release, press conference, financial public relations, brand support, brand launch, retail support and promotion, events and communications and crisis communications;]

[b][[c][(69B)] **"ready mix concrete"** means a concrete mixture containing cement, water and aggregates comprising sand, gravel or crushed stones, *etc.,* mixed, according to a set recipe, in a batching plant or in a transit mixer or both, for delivery, in a ready to use condition, to a work site by means of truck mounted in-transit mixers;

[d][(69C)] **"ready mix concrete service"** means the services provided or rendered in relation to preparation, batching, mixing, transportation or delivery of ready mix concrete;

[e][(69D)] **"real estate"** means the land and includes--

(69A) * * *

(69B) * * *

(69C) * * *

(69D) * * *]

[1][[1][(69E)] **"recruiting agent",** by whatever name called,

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(i) all attachments above and below the land;

(ii) all things that form a natural part of the land;

(iii) all things that are developed and installed, including buildings and site improvements; and

(iv) all permanent building attachments such as plumbing, heating and cooling systems, electrical wiring and built-in items such as elevators and allied equipment, and all rights and interest therein, whether the interest is freehold or leasehold, and whether the purpose or use thereof is residential, commercial or industrial;]"

a Clause (69A) inserted by the Sindh Finance Act, 2016 (XXIV of 2016), (Assented on: 18th July, 2016), reported as PTCL 2016 BS. 445.

b Clauses (69A) (69B) & (69C) substituted for Clause (69A) substituted by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115. At the time of substitution Clause (69A) was as under:--

"[b1][(69A) **"real estate"** means the land and includes--

(i) all attachments above and below the land;

(ii) all things that form a natural part of the land;

(iii) all things that are developed or installed, including buildings and site improvements; and

(iv) all permanent building attachments such as plumbing, heating and cooling systems, electrical wiring and built-in items such as elevators and allied equipment, and all rights and interests therein, whether the interest is freehold or leasehold, and whether the purpose or use thereof is residential, commercial or industrial;]"

b1 Clause (69A) inserted by the Sindh Finance Act, 2014 (XVII of 2014), (Assented on: 7th July, 2014), reported as PTCL 2014 BS. 357.

c Clause (69A) renumbered as Clause (69B) by the Sindh Finance Act, 2016 (XXIV of 2016), (Assented on: 18th July, 2016), reported as PTCL 2016 BS. 445.

d Clause (69B) renumbered as Clause (69C) by the Sindh Finance Act, 2016 (XXIV of 2016), (Assented on: 18th July, 2016), reported as PTCL 2016 BS. 445.

e Clause (69C) renumbered as Clause (69D) by the Sindh Finance Act, 2016 (XXIV of 2016), (Assented on: 18th July, 2016), reported as PTCL 2016 BS. 445.

1 Clause (69B) inserted by the Sindh Finance Act, 2014 (XVII of 2014), (Assented on: 7th July, 2014), reported as PTCL 2014 BS. 357.

includes recruiting consultants or consultancy and means a person engaged in providing or rendering any service, directly or indirectly, to any person in any manner, for the recruitment of manpower, temporarily or otherwise.

Explanation.--For the purpose of this clause, "recruitment" includes inviting of applications for recruitment, receipt of applications from candidates, pre-interview or pre-recruitment screening of applications and applicants, shortlisting of applicants, interview of candidates, verification of credentials and antecedents of the candidates, verification of authenticity of the documents submitted by the candidates;]

[2][(69F) * * *

(70) **"registration number"** means the number allocated to a registered person for the purpose of this Act;

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1 Clause [a][(69D)] renumbered as Clause (69E) by the Sindh Finance Act, 2016 (XXIV of 2016), (Assented on: 18th July, 2016), reported as PTCL 2016 BS. 445.

a Clause (69B) renumbered as Clause (69D) by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

2 Clause (69F) omitted by the Sindh Finance Act, 2025 (XVI of 2025), (Assented on: 30th June, 2025), reported as PTCL 2025 BS. 467. At the time of omission these Clauses were as under:--

"[a][[b][(69F)] **"registrar to an issue"** means a person providing or rendering the services in relation to issue of securities, including collection of application forms from investors, keeping a record of applications and money received from investors or paid to seller of securities, assisting in determining the basis of allotment of securities, finalizing the list of persons entitled to allotment of securities and processing and dispatching of allotment letters, refund orders or certificates and other related documents;]"

a Clause (69C) inserted by the Sindh Finance Act, 2014 (XVII of 2014), (Assented on: 7th July, 2014), reported as PTCL 2014 BS. 357.

b Clause [b1][(69E)] renumbered as Clause (69F) by the Sindh Finance Act, 2016 (XXIV of 2016), (Assented on: 18th July, 2016), reported as PTCL 2016 BS. 445.

b1 Clause (69C) renumbered as Clause (69E) by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

(71) **“registered person”** means a person who is registered or is liable to be registered under this Act or any other person or class of persons notified by the Board in the official Gazette:

Provided that a person liable to be registered but not registered under this Act shall not be entitled to any benefit available to a registered person under any of the provisions of this Act or the rules made thereunder;

[1][(72) * * *

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1 Clauses (72), (72A), (72B), (72C) & (72CC) omitted by the Sindh Finance Act, 2025 (XVI of 2025), (Assented on: 30th June, 2025), reported as PTCL 2025 BS. 467. At the time of omission these Clauses were as under:--

“(72) **“reinsurance”,** includes retrocession, and has the same meaning as defined in clauses (lii) and (lv) of section 2 of the Insurance Ordinance, 2000 (Ordinance No. XXXIX of 2000);

[a][(72A) **“rent-a-car and automobile rental service”** means the services provided or rendered by a person engaged, whether directly or indirectly, in the economic activity of renting cars, cabs, vans or any other [b][* * *] motor vehicle;]

[c][(72B) **“renting of immovable property”** includes renting, letting, sub-letting, leasing, sub-leasing, licensing or similar other arrangements of immovable property for use in the course or furtherance of business or commerce, but does not include--

(i) renting of immovable property by a religious body to another religious body;

(ii) renting of vacant land or premises solely used for agriculture, aquaculture, farming, forestry, animal husbandry or mining purposes;

(iii) renting of land or premises [d][used or to be used for such games and sports which are otherwise liable to tax under tariff heading 9821.2000;];

(iv) renting of buildings solely used for residential purposes or solely used as hostels and boarding homes of a recognized educational institution; and

(v) renting of immovable property by hotels, motels, guest houses, clubs and marriage halls and lawns which are otherwise liable to tax under tariff heading 98.01 and the sub-headings thereof.

Explanation-I. Where renting of immovable property is effected under a single composite contract or agreement involving part of property for use in commerce or business and part of it for residential accommodation purpose, the entire property under the contract or agreement shall be treated, for the purpose of levy of tax under this Act, as property for use in commerce or business and, accordingly, the total value of the contract or agreement shall be treated as taxable value.

Explanation II. For the purpose of this clause--

(a) the term *"for uses in the course or furtherance of business or commerce"* includes the use of immovable property as factories, offices including government offices or public offices, warehouses, laboratories, educational institutions, shops, showrooms, retail outlets, multiple-use buildings, *etc.*;

(b) the term *"renting of immovable property"* includes allowing or permitting the use of land or space in an immovable property, irrespective of the transfer of possession or control of the said property;

(c) the term *"immovable property"* includes--

(i) building and part of a building and the land or space appurtenant thereto;

(ii) land or space incidental to the use of such building or part of a building;

(iii) common or shared areas and facilities relating to the property rented;

(iv) vacant land or space given on lease or license for construction or temporary structure to be used at a later stage for furtherance of business or commerce; and

(v) plant, machinery, equipment, furniture, fixture or fitting installed in or provided in or attached to the immovable property; and

(d) the term *"rent"* means any payment or consideration, by whatever name called, received or receivable under any lease, sub-lease, tenancy or any other contractor agreement or arrangement for use, occupation or right to use or occupy any immovable property, and includes any forfeited deposit paid under such lease, sub-lease, tenancy or other contract or agreement or arrangement;]

[e][[f][72C)] **"renting of immovable property services"** means any service provided or rendered, to any person by another person, by renting of immovable property as defined in clause (72B) of this section, or any other service in relation to such renting for use as offices or factories or in the course or furtherance of business and commerce.]"

[g][(72CC) **"renting of machinery, equipment, appliances and other tangible goods"** means the services provided or rendered, to any person by another person, by renting of machinery, equipment, appliances and other tangible goods including bulldozers, excavators, road rollers and levelers, cranes, construction machinery and equipment, earthmoving machinery and equipment, scaffolding, generators, refrigerators or in relation to such renting.

Explanation. The commodity, or equipment leasing and the hire purchase leasing, as classified under tariff heading 9813.3020 and 9813.3030,

(72A) * * *]

(72B) * * *]

(72C) * * *]

(72CC) * * *]

(73) **“resident”** means--

(a) an individual who, in a financial year, has--

(i) a place of business, whether whole or part thereof, in Sindh in any mode, style or manner; or

(ii) his permanent address, as listed in

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respectively, and also the rent a car and automobile rental service, as classified under tariff heading 9819.3000, shall be excluded from the purview of this clause;]”

a Clause (72A) inserted by the Sindh Finance Act, 2014 (XVII of 2014), (Assented on: 7th July, 2014), reported as PTCL 2014 BS. 357.

b The word “passenger” omitted by the Finance Act, 2024 (II of 2024), (Assented on: 30th June, 2024), reported as PTCL 2024 BS. 515.

c Clause (72B) inserted by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

d Substituted for the words “solely used for outdoor games and sports” by the Finance Act, 2024 (II of 2024), (Assented on: 30th June, 2024), reported as PTCL 2024 BS. 515.

e Clause (72C) substituted by the Sindh Sales Tax on Services (Amendment) Act, 2015 (IV of 2016), (Assented on: 8th March, 2016). Earlier same amendment was made by the Sindh Sales Tax on Services (Amendment) Ordinance, 2015 (V of 2015), (Promulgated On: 26th November, 2015), reported as PTCL 2016 BS. 19. At the time of substitution Clause (72C) was as under:--

“[e1]**[(72C) “renting of immoveable property services”** means any service provided or rendered to any person, by another person, in relation to renting of immoveable property or any other service in relation to such renting for use in the course or furtherance of business and commerce;]”

e1 Clause (72C) inserted by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

f Substituted for Clause Number “72(C)” by the Sindh Finance Act, 2017 (XXIV of 2017), (Assented on: 14th July, 2017), reported as PTCL 2017 BS. 495.

g Clause (72CC) inserted by the Sindh Finance Act, 2019 (XII of 2019), (Assented on: 5th July, 2019), reported as PTCL 2019 BS. 773.

the individual's national identity card, in Sindh; or

(iii) a permanent representative to act on his behalf or to provide service on his behalf in Sindh;

(b) an association of persons or a company which, in a financial year, has--

(i) its registered office is in Sindh; or

(ii) its place of business, whether whole or part thereof, in Sindh in any mode, style or manner; or

(iii) a permanent representative to act on its behalf or to provide service on its behalf in Sindh; or

(iv) the control or management of the association of persons or the company, whether whole or part thereof, situated in Sindh at any time during the financial year;

(74) **"restaurant**", by whatever name called, includes a person, establishment, organization, place, cafe, coffee houses or ice cream parlors where food, beverages or other edible preparations are sold or served to the customers, including the customers availing of the take-away service or delivery service or room service or catering service, whether or not the restaurant provides any other services, facilities, utilities or advantages;

(75) **"return"** means a return required to be furnished under Chapter-VI of this Act;

(76) **"rules"** means the rules made under this Act;

(77) **"Schedule"** means a Schedule appended to this Act;

[1][(77A) * * *]

[2][(78) * * *]

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1 Clause (77A) omitted by the Sindh Finance Act, 2025 (XVI of 2025), (Assented on: 30th June, 2025), reported as PTCL 2025 BS. 467. At the time of omission this Clause was as under:--

"[a][(77A) **"securities"** include--

(a) shares and stock of a company (shares);

(b) any instrument creating or acknowledging indebtedness which is issued or proposed to be issued by a company including, in particular, debentures, stock, loan stock, bonds, notes, commercial paper, *sukuk* or any other debt securities of a company, whether constituting a charge on the assets of the company or not (debt securities);

(c) loan stock, bonds, *sukuk* and other instruments creating or acknowledging indebtedness by or on behalf of the federal or provincial governments, central bank or public authority (government and public debt securities);

(d) modaraba certificates, participation term certificates and term finance certificates;

(e) any right (whether conferred by warrant or otherwise) to subscribe for shares or debt securities (warrants);

(f) any option to acquire or dispose of any other security (options);

(g) units in a collective investment scheme, including units in or securities of a trust fund (whether open-ended or closed end);

(h) the rights under any depository receipt in respect of shares, debt securities and warrants (custodian receipts);

(i) futures or forward contracts;

(j) certificates of deposit; or

(k) any other instrument notified by the Securities and Exchange Commission of Pakistan to be securities for the purposes of the Securities Act, 2015 (Act No. III of 2015);]"

a Clause (77A) substituted by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115. At the time of substitution Clause (77A) was as under:--

"[a1][(77A) **"securities"** has the meaning as assigned to it in clauses (d) and (l) of sub-section (1) of section 2 of the Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969);]"

a1 Clause (77A) inserted by the Sindh Finance Act, 2014 (XVII of 2014), (Assented on: 7th July, 2014), reported as PTCL 2014 BS. 357.

2 Clause (78) omitted by the Sindh Finance Act, 2025 (XVI of 2025), (Assented on: 30th June, 2025), reported as PTCL 2025 BS. 467. At the time of omission this Clause was as under:--

(78) **"security agency"** means a person engaged in the business of providing of services relating to security of any person or property, whether moveable or

[1][(79) "**service**" means any activity, facility, utility or advantage, including the granting, assignment, cession or surrender of any right.

Explanation-I.--A service shall remain and continue to be treated as service regardless whether or not the providing thereof involves any use, supply, disposition or consumption of any goods either as an essential or as an incidental aspect of such providing of service;

Explanation-II.--Unless otherwise specified by the Board, the service or services involved in the supply of goods shall remain and continue to be treated as service or services.]

[2][(79A) * * *]

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immovable, including the services of provision of security personnel, guard or vehicle;

1 Clause (79) substituted by the Sindh Finance Act, 2025 (XVI of 2025), (Assented on: 30th June, 2025), reported as PTCL 2025 BS. 467. At the time of substitution Clause (79) was as under:--

"(79) **"service"** or **"services"** means anything which is not goods [a][* * *] and shall include but not limited to the services listed in the First Schedule of this Act.

[b][*Explanation-I*]:--A service shall remain and continue to be treated as service regardless whether or not the providing thereof involves any use, supply [c][, disposition] or consumption of any goods either as an essential or as an incidental aspect of such providing of service;

[d][*Explanation-II:* Unless otherwise specified by the Board, the service or services involved in the supply of goods shall remain and continue to be treated as service or services;]"

a The words "or providing of which is not a supply of goods" omitted by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

b Substituted for the word "Explanation" by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

c The comma and word added by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

d Explanation-II added by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

2 Clause (79A) omitted by the Sindh Finance Act, 2025 (XVI of 2025), (Assented on: 30th

[1][(80) * * *]

(81) **“ship chandler”** means a person licensed as a ship chandler under the Customs Act, 1969 (Act No. IV of 1969) or the rules made thereunder;

[2][(82) * * *]

June, 2025), reported as PTCL 2025 BS. 467. At the time of omission this Clause was as under:--

“[a][(79A) **“share transfer agent”** includes a person known as share depository agent and also includes persons providing or rendering transfer or redemption or depository services including the services provided through manual or electronic book-entry system used to record and maintain record of holders of securities and also of the securities and derivates (including investor account services, trustee or custodial services, share registrar services and similar, allied or connected services;]”

a Clause (79A) substituted by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115. At the time of substitution Clause (79A) was as under:--

“[a1][(79A) **“share transfer agent”** means a person who maintains the record of holders of securities, and deals with all matters connected with the transfer or redemption of securities or activities incidental thereto;]”

a1 Clause (79A) inserted by the Sindh Finance Act, 2014 (XVII of 2014), (Assented on: 7th July, 2014), reported as PTCL 2014 BS. 357.

1 Clause (80) omitted by the Sindh Finance Act, 2025 (XVI of 2025), (Assented on: 30th June, 2025), reported as PTCL 2025 BS. 467. At the time of omission this Clause was as under:--

“(80) **“shipping agent”** means a person licensed as a shipping agent under the Customs Act, 1969 (Act No. IV of 1969), or the rules made thereunder, who provides or renders any service in relation to entrance or clearance of a conveyance at a customs port and a customs station, as defined in clauses (j) and (k) of section 2 of the Customs Act, 1969, and files import or export manifest and issues line or carrier bill of lading, for or on behalf of an airline or shipping line or any other conveyance, and includes non-vessel operating common carriers, slot carriers, charterers, international freight forwarders and consolidators, rendering services in relation to import and export of cargo, independently or as subsidiary of an airline, shipping line, slot carrier, charterer, and non-vessel operating common carrier;”

2 Clause (82) omitted by the Sindh Finance Act, 2025 (XVI of 2025), (Assented on: 30th June, 2025), reported as PTCL 2025 BS. 467. At the time of omission this Clause was as under:--

“(82) **“ship management services”** includes--

(a) supervision or negotiation for the maintenance, survey and repair of ship;

(b) engagement or providing of crew;

(83) **"short-paid"** means, where a registered person pays an amount of tax less than the tax due as indicated in the person's return filed under section 30, the amount so involved and also includes the amount of tax due but not paid owing to miscalculation or incorrect or inadmissible input tax credit or adjustment or incorrect assessment of the tax due for a tax period;

[1][(83A) **"Sindh Sales Tax Officer"** means a person appointed as a Sindh Sales Tax Officer of the Sindh Revenue Board under section 34;]

(84) **"similar service"** means any other service which is the same as, or closely resembles, the other service in character, quality, quantity, functionality, materials, or reputation;

[2][(84A) * * *

(c) receiving the hire and freight charges on behalf of the owner;

(d) negotiating contracts for bunker fuel and lubricating oils;

(e) arranging or negotiating arrangements for loading and unloading;

(f) payment, on behalf of the owners, of the expenses incurred in providing services or in relation to the management of the ship;

(g) entry of the ship on protection or indemnity association;

(h) providing or negotiating for victualing or storing of ship;

(i) dealing with insurance, salvage or other claims in relation to ship;

(j) arranging of insurance in relation to ship; and

(k) any other ship management service;"

1 Clause (83A) inserted by the Sindh Finance Act, 2019 (XII of 2019), (Assented on: 5th July, 2019), reported as PTCL 2019 BS. 773.

2 Clauses (84A) & (84B) omitted by the Sindh Finance Act, 2025 (XVI of 2025), (Assented on: 30th June, 2025), reported as PTCL 2025 BS. 467. At the time of omission these Clauses were as under:--

"[a][(84A) **"site preparation and clearance, excavation and earth moving and demolition services"** means any service provided or rendered, to any person by another person, in relation to site preparation and clearance, excavation and earthmoving and demolition and such other similar activities, including--

(i) drilling, boring and core extraction services for construction, geophysical, geological and similar purposes but not including the services in relation to mining of minerals, oil or gas; or landfill, (84B) * * *]

(85) **“special audit”** means an audit conducted under section 29;

(86) **“Special Judge”** means a Special Judge appointed under section 37;

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leveling, trench digging, rock removal, blasting and similar services; or

(ii) soil stabilization; or

(iii) horizontal drilling for passage of cables or drain pipes; or

(iv) land reclamation work; or

(v) contaminated top soil stripping work; or demolition or wracking of building, structure or road;]

[b][(84B) **“software or IT based system development consultant”** means the person providing or rendering the services in relation to software or information technology, including--

(a) the development of software, network or IT based system and maintenance thereof;

(b) the study, analysis, design and programming of software or IT based system;

(c) the adaption, up-gradation, customization, enhancement, integration, implementation and other similar services related to software or IT based system;

(d) web-hosting and cloud services;

(e) **provision of** advice, guidance, consultancy and assistance in matters related to software or IT based system including conducting feasibility studies on implementation of a system;

(f) **provision of** specifications for a database design, implementation and management;

(g) **provision of** specifications to secure database;

(h) **provision of** the right, whether by licensing or otherwise, to use software or IT based system for commercial exploitation including right to reproduce, distribute and sell the software components for the creation of and inclusion in other software or IT based system products and the renewal of such a right or, license; and

(i) **provision of** the right, whether by licensing or otherwise, to use software or IT based system supplied electronically and the renewal of such a right or a license;]”

a Clause (84A) inserted by the Sindh Finance Act, 2019 (XII of 2019), (Assented on: 5th July, 2019), reported as PTCL 2019 BS. 773.

b Clause (84B) added by the Sindh Sales Tax on Services (Amendment) Act, 2021 (VII of 2023), (Assented on: 8th March, 2023), reported as PTCL 2023 BS. 41.

[1][(87) * * *

(87A) * * *]

(88) **“statement”** means a statement prescribed under the rules or notifications made under this Act;

[2][(89) * * *

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1 Clauses (87) & (87A) omitted by the Sindh Finance Act, 2025 (XVI of 2025), (Assented on: 30th June, 2025), reported as PTCL 2025 BS. 467. At the time of omission these Clauses were as under:--

(87) **“sponsorship”** includes naming an event after the sponsor, displaying the sponsor’s logo, trade name, brand name or product name, giving the sponsor exclusive or priority booking rights, sponsoring prizes or trophies for competition or game or sports; but does not include financial or other support in the form of donations and gifts, given by a donor, subject to the condition that the service provider is under no obligation to provide anything in return to such donor;

[a][(87A) **“sports and games center”**, by whatever name called, includes a person who provides or renders facility of games and sports, whether indoor or outdoor, for amusement, recreation or otherwise, in its premises;]

a Clause (87A) inserted by the Sindh Finance Act, 2024 (II of 2024), (Assented on: 30th June, 2024), reported as PTCL 2024 BS. 515.

2 Clauses (89), (90) & (91) omitted by the Sindh Finance Act, 2025 (XVI of 2025), (Assented on: 30th June, 2025), reported as PTCL 2025 BS. 467. At the time of omission these Clauses were as under:--

“(89) **“stevedore”** includes a person engaged in handling and loading or unloading of cargo including containers, pallets and bulk cargo, from ships, vessels, steamers and country crafts in any manner and also includes a person who hires long shore, dock or harbor workers to load or unload ships, vessels, steamers and country crafts. A person providing or rendering any services related to or ancillary to the handling of or otherwise dealing with such or other cargo at a port or in any area or terminal at the port in any manner or style shall be included in the terminology “stevedores”;

[a][(90) **“stockbroker”,** by whatever name called, means any person engaged in the business of effecting transactions in securities for the account of others, and includes a person carrying on any of the activities of securities broker, securities advisor and securities manager as defined in section 2 of the Securities Act, 2015 (Act No. III of 2015);]

(91) **“surveyor”** means a person engaged in the services of [b][any kind of specialized or special purpose survey, geological or geophysical survey, surface or sub-surface survey, survey for exploration of minerals,] insurance survey, market survey, statistical survey, opinion poll survey and survey relating to risk assessment, loss or damage assessment or claim settlement but does not include the services conducted by the Federal or Provincial or Local Governments for its own purposes and by the recognized educational

(90) * * *

(91) * * *]

(92) **“tax”** means--

(a) the tax, additional tax, or default surcharge levied under this Act;

(b) a fine, penalty or fee imposed or charged under this Act; and

(c) any other sum payable or recoverable under the provisions of this Act or the rules made thereunder;

[1][(93) * * *]

[2][(93A) **“tax fraction”** means the amount worked out in accordance with the following formula:--

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institutions for the purposes of education and academic research in such institutions;”

a Clause (90) substituted by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115. At the time of substitution Clause (90) was as under:--

“(90) **“stockbroker”** means a broker as defined in clause (c) of sub-section (1) of section 2 of the Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969) providing services in relation to a Stock Exchange as defined in clause (xxiv) of sub-section (1) of section 2 of the Stock Exchange (Corporatization, Demutualization and Integration) Act, 2012 (Act No. XV of 2012);”

b The words inserted by the Sindh Finance Act, 2024 (II of 2024), (Assented on: 30th June, 2024), reported as PTCL 2024 BS. 515.

1 Clause (93) omitted by the Sindh Finance Act, 2025 (XVI of 2025), (Assented on: 30th June, 2025), reported as PTCL 2025 BS. 467. At the time of omission this Clause was as under:--

(93) **“tax consultant”**, by whatever name called, includes a person engaged in providing of services of advice, consultancy or assistance in the matters of any federal, provincial or local government laws in relation to any tax, rate, cess or providing representational services before any court, tribunal or other such judicial or *quasi judicial* authority or the authority administering such tax laws.

2 Clause (93A) inserted by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

$$\frac{a}{100 + a}$$

('a' is the rate of tax applicable to the services in terms of section 8);]

(94) **"tax fraud"** means knowingly, dishonestly or fraudulently and without any lawful excuse--

(a) doing of any act or causing to do any act [1][in contravention of the duties and obligations under this Act or the rules or notifications issued thereunder]; or

(b) omitting to take any action or causing the omission of any action, including providing of taxable services without being registered under this Act; or

(c) falsifying or causing falsification of tax invoices; or

(d) [2][issuing] invoice or bill of taxable services without the provision of that taxable service; or

[3][(e) failing to pay an amount of tax collected under section 16, and failing to pay the amount of tax withheld under the provisions of sub-section (2) of section 13 or the rules

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1 The words added by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

2 Substituted for the words "issuance of" by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

3 Substituted for sub-clause (e) by the Sindh Finance Act, 2014 (XVII of 2014), (Assented on: 7th July, 2014), reported as PTCL 2014 BS. 357. At the time of substitution sub-clause (e) was as under:--

"(e) failure to pay an amount of tax collected under section 16, and failure to pay the amount of tax withheld under the provisions of the rules made under this Act, in contravention of the duties or obligations imposed under this Act or rules or instructions issued thereunder with the intention of understating the tax liability or underpaying the tax liability for two consecutive periods or more or overstating the entitlement of tax credit or tax refund to cause loss of tax revenue;"

made thereunder; or

(f) under-stating or under-paying the tax liability or over-stating the entitlement of tax credit or adjustment or claiming or obtaining in-admissible tax credit, refund or adjustment; or

(g) not filing the prescribed tax return or the prescribed statement for four consecutive [1][tax periods] or more;]

(95) **"tax period"** means a period of one month or such other period as the Board may, by notification in the official Gazette, specify;

(96) **"taxable service"** shall have the meaning given under section 3;

[2][(96A) * * *

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1 Substituted for the word "months" by the Sindh Finance Act, 2024 (II of 2024), (Assented on: 30th June, 2024), reported as PTCL 2024 BS. 515.

2 Clauses (96A), (96AA) & (96B) omitted by the Sindh Finance Act, 2025 (XVI of 2025), (Assented on: 30th June, 2025), reported as PTCL 2025 BS. 467. At the time of omission these Clauses were as under:--

"[a][(96A) **"technical, scientific and engineering consultants"** means a person providing or rendering the technical, scientific and engineering service, advice, consultancy, assistance or supervision, in any manner, either directly or indirectly, to any person, in one or more disciplines of technology, science and engineering and includes a person known as a consulting engineer or professional engineer for the purpose of the Pakistan Engineering Council Act, 1975 (Act No. V of 1976) or known as a structural engineer for the purpose of the Sindh Building Control Ordinance, 1979 (Sindh Ordinance No. V of 1979);]

[b][(96AA) **"Technical inspection and certification services, including quality control certification services and ISO certifications"** means examination or inspection, including pre-shipment inspection, of goods or services or processes or materials or information technology software or any immovable property to certify that such goods or services or processes or materials or immovable property qualifies or maintains the specified standard, including functionality or utility or quality or safety or any other characteristic or parameter, and also includes the services provided or rendered for the purposes of the quality control evaluation or certification and further includes the process and assistance in ISO certifications and such other certifications;]

(96AA) * * *

(96B) * * *]

[1][(97) * * *]

[2][(98) * * *

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[c][(96B) **"technical testing and analysis"** means a service provided or rendered in relation to physical, chemical, biological or any other scientific testing or analysis of goods or material or information technology software or any immovable property, and includes [d][testing] and analysis undertaken for clinical testing of drugs, pharmaceuticals and formulations, but does not include any testing or analysis service provided in relation to human beings or animals;]"

a Clause (96A) inserted by the Sindh Finance Act, 2014 (XVII of 2014), (Assented on: 7th July, 2014), reported as PTCL 2014 BS. 357.

b Clause (96AA) inserted by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

c Clause (96B) inserted by the Sindh Finance Act, 2014 (XVII of 2014), (Assented on: 7th July, 2014), reported as PTCL 2014 BS. 357.

d Substituted for the word "listing" by the Sindh Sales Tax on Services (Amendment) Act, 2021 (VII of 2023), (Assented on: 8th March, 2023), reported as PTCL 2023 BS. 41.

1 Clause (97) omitted by the Sindh Finance Act, 2025 (XVI of 2025), (Assented on: 30th June, 2025), reported as PTCL 2025 BS. 467. At the time of omission this Clause was as under:--

"(97) **"telecommunication service"** shall have the meaning given in clause (v) of section 2 of the Pakistan Telecommunication (Re-organization) Act, 1996 (Act No. XVII of 1996), and includes the telecommunication system as defined in clause (u) thereof and further includes the wireless communication as defined in clause (1) of section 2 of the Wireless Telegraphy Act, 1933 (Act No. XVII of 1933) and also includes transfer, assignment or sharing of the right to use capacity for transmission, emission or reception of signals and provision of access to global or local information network;"

2 Clauses (98), (98A), (98AA), (98B), (98C), (98CC) & (98D) omitted by the Sindh Finance Act, 2025 (XVI of 2025), (Assented on: 30th June, 2025), reported as PTCL 2025 BS. 467. At the time of omission these Clauses were as under:--

"(98) **"terminal operator"** includes Karachi International Container Terminal, Pakistan International Container Terminal and Qasim International Container Terminal or any on-dock or off-dock terminal or any other person doing similar activities and also includes the cargo or baggage shed operators licensed or appointed by the customs authorities at any customs port or customs airport or customs station;

[a][(98A) **"tour operator"** means a person engaged in providing or rendering the services of planning, scheduling, organizing or arranging tours or package tours (which may include arrangements for accommodation, sightseeing, tourism or other similar services in Pakistan or abroad) by any mode of transport, and includes a person engaged in the business or economic activity of operating tours.

(98A) * * *]

Explanation.--for the purpose of this clause, the expression "tour" does not include a journey organized or arranged for use by an educational institution, other than a commercial, training or coaching centre, for imparting skill or knowledge or lessons on any subject or field;]

[b][(98AA) **"training services"** means the training services provided or rendered by any person, institute or establishment, by whatever name called, for imparting skill or knowledge or lesson on any subject or field, with or without issuance of a certificate, and includes the services of vocational, professional, technical, commercial or specialized trainings, courses, seminars, workshops and lectures imparted for consideration but does not include the services of coaching or training of sports;]

[c][(98B) **"transportation or carriage of goods"** includes the services provided or rendered by a goods transport agency and means the services of transportation of goods by road or through pipeline or conduit, including the services of cargo handling like loading, unloading, packing, un-packing, stacking and storage of goods by the person providing or rendering the services of transportation and carriage of goods;]

[d][(98C) **"travel agent"** means a person engaged in providing or rendering any service connected with booking of passage for travel;]

[e][(98CC) **"truck aggregator"** means a person who is an aggregator or operator or intermediary or online market place and canvasses or solicits or facilitates or connects the owners or drivers of trucks or other road transportation cargo vehicles [f][with the persons including business enterprises] like manufacturers, producers, importers, exporters, warehouses, distributors, wholesalers, retailers, movers or packers through telephone, cellular phone, internet, web-based services or GPS or GPRS-based services, electronic or digital means, whether or not he charges or collects any fee, fare, commission, brokerage or other charges or consideration for providing such services;]

[g][(98D) **"underwriter"** means a person as defined in clause (lxvi) of section 2 of the Securities Act, 2015 (Act No. III of 2015), and includes a sub-underwriter;]"

a Clause (98A) inserted by the Sindh Finance Act, 2014 (XVII of 2014), (Assented on: 7th July, 2014), reported as PTCL 2014 BS. 357.

b Clause (98AA) inserted by the Sindh Finance Act, 2019 (XII of 2019), (Assented on: 5th July, 2019), reported as PTCL 2019 BS. 773.

c Clause (98B) inserted by the Sindh Finance Act, 2014 (XVII of 2014), (Assented on: 7th July, 2014), reported as PTCL 2014 BS. 357.

d Clause (98C) inserted by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

e Clause (98CC) inserted by the Sindh Sales Tax on Services (Amendment) Act, 2021 (VII of 2023), (Assented on: 8th March, 2023), reported as PTCL 2023 BS. 41.

f Substituted for the words "with the business enterprises" by the Sindh Finance Act, 2024 (II of 2024), (Assented on: 30th June, 2024), reported as PTCL 2024 BS. 515.

g Clause (98D) inserted by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

(98AA)* * *]

(98B) * * *]

(98C) * * *]

(98CC) * * *]

(98D) * * *]

(99) **“value of a taxable service”** shall have the meaning given under section 5;]

[1][(100) * * *

(101) * * *]

3. Taxable Service.-- [2][(1) [3][Taxable service means a service]

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1 Clauses (100) & (101) omitted by the Sindh Finance Act, 2025 (XVI of 2025), (Assented on: 30th June, 2025), reported as PTCL 2025 BS. 467. At the time of omission these Clauses were as under:--

“[a][(100) **“warehouses or depots for storage or cold storages”** means the facility or space provided or rendered or let out on rent or otherwise for the storage, cold storage or warehousing of goods including those in the form of liquids and gases, but not including the storage of food grains and fresh vegetables and fruits not subjected to further processing and also not including the storage in public bonded warehouses as defined in clause (69); and]

[b][(101) **“waste collection, transportation, processing and management services”** means services provided in the matters of collection, processing, transportation, disposal, recycling and management of all kinds of wastes, waste materials and garbage and includes road and street cleaning services, whether manually, mechanically or otherwise.]”

a Clause (100) added by the Sindh Finance Act, 2019 (XII of 2019), (Assented on: 5th July, 2019), reported as PTCL 2019 BS. 773.

b Clause (101) added by the Sindh Finance Act, 2019 (XII of 2019), (Assented on: 5th July, 2019), reported as PTCL 2019 BS. 773.

2 Sub-section (1) substituted by the Sindh Sales Tax on Services (Amendment) Act, 2021 (VII of 2023), (Assented on: 8th March, 2023), reported as PTCL 2023 BS. 41. At the time of substitution sub-section (1) was as under:--

“(1) A taxable service is a service listed in the Second Schedule to this Act, which is provided:--

(a) by a registered person from his registered office or place of business in Sindh;

(b) in the course of an economic activity, including in the commencement or termination of the activity.

Explanation.--This sub-section deals with services provided by registered persons, regardless of whether those services are provided to resident persons or non-resident persons.”

3 Substituted for the words and comma “A taxable service is a service listed in the Second which is provided by a person from his office or place of business in Sindh in the course of an economic activity, including the commencement or termination of the activity.

[1][*Explanation-I*].--This sub-section deals with services provided by persons, regardless of whether those services are provided to resident persons or non-resident persons.]

[2][*Explanation II*.--A service shall not be considered a taxable service on which a tax can be imposed in terms of entry 53 of Part I of the Federal Legislative List in the Fourth Schedule to the Constitution of Islamic Republic of Pakistan read with Article 142 thereof.]

(2) A service that is not provided by a registered person shall be treated as a taxable service if the service [3][* * *] [4][is provided to a resident person by a non-resident person in the course of an economic activity]:--

[5][(a) * * *

(b) * * *]

Explanation.--This sub-section deals with services provided

Schedule to this Act,"by the Sindh Finance Act, 2025 (XVI of 2025), (Assented on: 30th June, 2025), reported as PTCL 2025 BS. 467.

1 *Explanation* renumbered as "*Explanation-I*" by the Sindh Finance Act, 2025 (XVI of 2025), (Assented on: 30th June, 2025), reported as PTCL 2025 BS. 467.

2 Explanation II inserted by the Sindh Finance Act, 2025 (XVI of 2025), (Assented on: 30th June, 2025), reported as PTCL 2025 BS. 467.

3 The words "is listed in the Second Schedule to this Act and" omitted by the Sindh Finance Act, 2025 (XVI of 2025), (Assented on: 30th June, 2025), reported as PTCL 2025 BS. 467.

4 The words inserted by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

5 Clauses (a) & (b) omitted by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115. At the time of omission Clauses (a) & (b) were as under:--

"(a) is provided to a resident person;

(b) by a non-resident person in the course of an economic activity, including in the commencement or termination of the activity."

by non-resident persons to resident persons [1][whether or not the said resident person is an end consumer of such services].

(3) For the purposes of sub-section (2), where a person has a [2][office] or place of business in Sindh and another outside Sindh, the [3][office] or place of business in Sindh and that outside Sindh shall be treated as separate legal persons.

(4) The Board may, [4][* * *] by notification in the official Gazette, prescribe rules for determining the conditions under which a particular service or class of services will be considered to have been provided by a person from his [5][office] or place of business in Sindh.

4. Economic activity.--(1) An economic activity means any activity carried on [6][* * *] by a person that involves or is intended to involve the provision of services to another person and includes--

(a) an activity carried on in the form of a business, including a profession, calling, trade or undertaking of any kind, whether or not the activity is undertaken for profit;

[7][(b) an activity of supply or provision of movable or

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1 The comma and words added by the Sindh Finance Act, 2013 (XLI of 2013), (Assented on: 11th July, 2013), reported as PTCL 2014 BS. 332.

2 Substituted for the words "registered office" by the Sindh Finance Act, 2025 (XVI of 2025), (Assented on: 30th June, 2025), reported as PTCL 2025 BS. 467.

3 Substituted for the words "registered office" by the Sindh Finance Act, 2025 (XVI of 2025), (Assented on: 30th June, 2025), reported as PTCL 2025 BS. 467.

4 The words "with the approval of the Government and" omitted by the Sindh Finance Act, 2014 (XVII of 2014), (Assented on: 7th July, 2014), reported as PTCL 2014 BS. 357.

5 Substituted for the words "registered office" by the Sindh Finance Act, 2025 (XVI of 2025), (Assented on: 30th June, 2025), reported as PTCL 2025 BS. 467.

6 The words "continuously or regularly" omitted by the Sindh Finance Act, 2014 (XVII of 2014), (Assented on: 7th July, 2014), reported as PTCL 2014 BS. 357.

7 Clause (b) substituted by the Sindh Sales Tax on Services (Amendment) Act, 2018 (VII of 2018), assented on 4th April, 2018, reported as PTCL 2018 BS. 457, this amendment shall be deemed to have taken effect on and from 1st day of July, 2015. At the time of

immovable property by way of lease, rent, license or other similar arrangement; and]

(c) a one-off adventure or concern in the nature of a trade.

(2) Anything done or undertaken during the commencement or termination of an economic activity is part of the economic activity.

(3) An economic activity does not include--

(a) the activities of an employee providing services in that capacity to an employer [1][with whom he is in direct relationship under a contract of employment]; [2][:]

[3][Provided that the activities of the employee for which he earns any fee or commission from the employer shall be treated as an economic activity [4]*[:]*]

[5][Provided further that the activities of an employee detailed or engaged by the employer to

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substitution Clause (b) was as under:--

"(b) the supply of moveable property by way of lease, license or similar arrangement; and"

1 The words added by the Sindh Finance Act, 2024 (II of 2024), (Assented on: 30th June, 2024), reported as PTCL 2024 BS. 515.

2 Replaced for the semi-colon and the word "[a][or]" by the Sindh Sales Tax on Services (Amendment) Act, 2021 (VII of 2023), (Assented on: 8th March, 2023), reported as PTCL 2023 BS. 41.

a The word added by the Sindh Sales Tax on Services (Amendment) Act, 2012 (II of 2012), (Assented on: 26th January, 2012. Earlier the same amendment was made by the Sindh Sales Tax on Services (Amendment) Ordinance, 2011 (XIV of 2011), made on 1st November, 2011.

3 Proviso added by the Sindh Sales Tax on Services (Amendment) Act, 2021 (VII of 2023), (Assented on: 8th March, 2023), reported as PTCL 2023 BS. 41.

4 The semi-colon and the word "or" replaced by the Sindh Finance Act, 2024 (II of 2024), (Assented on: 30th June, 2024), reported as PTCL 2024 BS. 515.

5 Proviso added by the Sindh Finance Act, 2024 (II of 2024), (Assented on: 30th June, 2024), reported as PTCL 2024 BS. 515.

perform certain activities for a person other than the employer in connection with or in the course or furtherance of business of the employer shall be treated as economic activity of such employer; or]

(b) a private recreational pursuit or hobby of an individual [1][[2]*[*; or*]*]

[3][(c) services by any court, Tribunal or similar institution established under any law for the time being in force in the performance of judicial or quasi-judicial functions; or

(d) services performed by the Members of the Majlis-e-Shoora (Parliament), Members of Provincial Assemblies and Members of Local Government bodies in the course of their official duties; and

(e) the services performed in the course of duties by an individual who holds any post in pursuance of the provisions of the Constitution of the Islamic Republic of Pakistan in that capacity.]

[4][(c) * * *

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1 Substituted for semi colon by the Sindh Sales Tax on Services (Amendment) Act, 2012 (II of 2012), (Assented on: 26th January, 2012. Earlier the same amendment was made by the Sindh Sales Tax on Services (Amendment) Ordinance, 2011 (XIV of 2011), made on 1st November, 2011.

2 Substituted for the full stop by the Sindh Finance Act, 2025 (XVI of 2025), (Assented on: 30th June, 2025), reported as PTCL 2025 BS. 467.

3 Clauses (c), (d) & (e) added by the Sindh Finance Act, 2025 (XVI of 2025), (Assented on: 30th June, 2025), reported as PTCL 2025 BS. 467.

4 Clauses (c) & (d) omitted by the Sindh Sales Tax on Services (Amendment) Act, 2012 (II of 2012), (Assented on: 26th January, 2012. Earlier the same amendment was made by the Sindh Sales Tax on Services (Amendment) Ordinance, 2011 (XIV of 2011), made on 1st November, 2011. At the time of omission Clauses (c) & (d) were as under:--

"(c) an activity of a person other than an individual, which is essentially carried on as a private recreational pursuit or hobby of a member, owner, or associate of the person; or

(d) an activity carried on without a reasonable expectation of profit by an individual or an association of persons, all of the members of which are individuals.]

(d) * * *]

5. Value of a Taxable Service.--[1][* * *] The value of a taxable service is:--

(a) the consideration in money including all Federal and Provincial duties and taxes, if any, which the person providing a service receives from the recipient of the service but excluding the amount of sales tax under this Act:

Provided that--

(i) in case the consideration for a service is in kind or is partly in kind and partly in money, the value of the service shall mean the open market price of the service as determined under section 6 excluding the amount of sales tax under this Act; [2][* * *]

(ii) in case the person [3][providing] the service and the recipient of the service are associated persons and the service is supplied for no consideration or for a consideration which is lower than the price at which the person provides the service to other persons who are not associated persons, the value of the service shall mean the price at which the service is provided to such other persons who are not associated persons excluding the amount of sales tax; [4][and]

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1 The brackets and figure "(1)" omitted by the Sindh Sales Tax on Services (Amendment) Act, 2021 (VII of 2023), (Assented on: 8th March, 2023), reported as PTCL 2023 BS. 41.

2 The word "and" omitted by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

3 Substituted for the word "provides" by the Sindh Finance Act, 2024 (II of 2024), (Assented on: 30th June, 2024), reported as PTCL 2024 BS. 515.

4 The word added by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

(iii) in case a person provides a service for no consideration or for a consideration is lower than the price at which such a service is provided by other persons, the value of the service shall mean the open market price for such a service [1][:]

[2][Provided further that the terms "consideration" and "consideration in money" shall mean the gross amount charged by the service provider for the taxable services provided by him and shall include--

(i) any amount that is payable for the services provided; and

(ii) any amount of reimbursable expenditure or cost incurred by the service provider and charged, in the course of provision of a service, except in such circumstances and subject to such conditions as may be prescribed;]

(b) in case of trade discounts, the discounted price excluding the amount of sales tax under this Act, provided the tax invoice shows the discounted price and the related tax and the discount allowed is in conformity with customary business practice;

(c) in case there is reason to believe that the value of a service has not been correctly declared in the invoice or for any special nature of transaction it is difficult to ascertain the value of a service, the open

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1 The semi colon replaced by the Sindh Finance Act, 2024 (II of 2024), (Assented on: 30th June, 2024), reported as PTCL 2024 BS. 515.

2 Proviso added by the Sindh Finance Act, 2024 (II of 2024), (Assented on: 30th June, 2024), reported as PTCL 2024 BS. 515.

market price, as determined under section 6;

(d) notwithstanding any of the above, where the Board deems it necessary it may, by notification in the official Gazette, fix the value of any Service or class of services and for that purpose fix different values for different classes or description of the same or similar types of services [1][:]

Provided that where the value at which the service is provided is higher than the value fixed by the Board, the value of the service shall, unless otherwise directed by the Board, be the value at which the service is provided.

6. Open market price.--(1) The open market price of a service is:--

(a) the price the service would fetch in an open market transaction freely entered into between persons who are not associated persons; or

(b) if it is not possible to determine an amount under paragraph (a), the price a similar service would fetch in an open market transaction freely made between persons who are not associated persons, adjusted to take account of the differences between the similar service and the actual service, determined on the basis of the market conditions prevailing at the time and place at which the service is provided.

(2) If the open market price of a service cannot be determined under subsection (1), it may be determined using any method approved by the Board for calculating an objective approximation of the price the service would fetch in an open market transaction freely made between persons who are not

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1 The semi-colon replaced by the Sindh Finance Act, 2024 (II of 2024), (Assented on: 30th June, 2024), reported as PTCL 2024 BS. 515.

associates.

7. Provision of services over a period of time.--(1) Where a service is provided over a period of time and payment for the same is made on a periodic basis, the service shall be treated as comprising two or more separate and distinct services each corresponding to the part of the service to which each separate part of the consideration relates.

Illustrations

The following examples illustrate the application of sub-section (1). These examples are not comprehensive and are meant for illustrative purposes only:--

(a) Where goods are leased for a two year period and payment is made on a semi-annual basis, the lease of goods for each six month period constitutes a separate service.

(b) Where a bank provides a customer with a credit card and charges a quarterly fee for providing the credit card, the provision of the credit card for each quarter is a separate service.

(c) Where an insurance company provides an insurance policy over a five year period and receives a premium on an annual basis, each premium relates to a separate service.

[1][(2) This section shall not apply to the services for which payment is made on installment basis except where otherwise prescribed.]

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1 Sub-section (2) substituted by the Sindh Finance Act, 2013 (XLI of 2013), (Assented on: 11th July, 2013), reported as PTCL 2014 BS. 332. At the time of substitution sub-section (2) was as under:--

"(2) This section does not apply to services for which payment is made on an installment basis."

Chapter-II

SCOPE OF TAX

8. **Scope of tax.--** [1][(1) Subject to the provisions of this Act, there shall be charged, levied and collected a tax known as sales tax on the provision of a taxable service at the rate of fifteen *per cent* of value of the taxable service, which shall be referred to as the standard rate:

Provided that the rate of tax on the services or class of services listed in the Second Schedule shall be the rate as specified against respective services in that Schedule, subject to the conditions and restrictions, if any, mentioned therein.]

(2) The [2][Board, with the approval of Government,] may, subject to such conditions and restrictions as it may impose, by notification in the official Gazette, declare that in respect of any taxable service provided by a registered person or a class of registered persons, the tax shall be charged, levied and collected at such higher or lower rate or rates as may be specified in the said notification [3][* * *].

9. **Person liable to pay tax.--**(1) Where a service is taxable

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1 Sub-section (1) substituted by the Sindh Finance Act, 2025 (XVI of 2025), (Assented on: 30th June, 2025), reported as PTCL 2025 BS. 467. At the time of substitution sub-section (1) was as under:--

"(1) Subject to the provisions of this Act, there shall be charged, levied and collected a tax known as sales tax on the value of a taxable service at the rate specified in the Schedule in which the taxable service is listed."

2 Substituted for the word "Government" by the Sindh Finance Act, 2013 (XLI of 2013), (Assented on: 11th July, 2013), reported as PTCL 2014 BS. 332.

3 The words "for any given tax period" omitted by the Sindh Sales Tax on Services (Amendment) Act, 2021 (VII of 2023), (Assented on: 8th March, 2023), reported as PTCL 2023 BS. 41.

by virtue of sub-section (1) of section 3, the liability to pay the tax shall be on the [1][* * *] person providing the service [2][.]

[3][* * *]

(2) Where a service is taxable by virtue of sub-section (2) of section 3, the liability to pay the tax shall be on the person receiving the service.

(3) Notwithstanding anything contained in sub-sections (1) and (2), [4][Board] may, by a notification in the official Gazette, specify the services or class of services in respect of which the liability to pay tax shall be on the person providing the taxable

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1 The word "registered" omitted by the Sindh Sales Tax on Services (Amendment) Act, 2021 (VII of 2023), (Assented on: 8th March, 2023), reported as PTCL 2023 BS. 41.

2 The colon [a][:] replaced by the Sindh Sales Tax on Services (Amendment) Act, 2021 (VII of 2023), (Assented on: 8th March, 2023), reported as PTCL 2023 BS. 41.

a Substituted for the full-stop by the Sindh Finance Act, 2017 (XXIV of 2017), (Assented on: 14th July, 2017), reported as PTCL 2017 BS. 495.

3 Proviso and Explanations I & II omitted by the Sindh Sales Tax on Services (Amendment) Act, 2021 (VII of 2023), (Assented on: 8th March, 2023), reported as PTCL 2023 BS. 41. At the time of omission Proviso was as under:--

"[a][Provided that where a registered person receiving the taxable services fails to make payment of the amount of tax to a service provider within one hundred and eighty days from the date of the tax invoice, and such service provider has also not made the payment thereof within the prescribed due date, the person providing and the person receiving taxable services shall, jointly and severally, be liable for such payment of the amount of tax.

Explanation I.--For the purpose of this proviso, the "amount of tax" shall include the total amount of tax and also the amount of tax as was liable to be withheld or deducted by service recipient in terms of the rules notified under sub-section (2) of section 13 of this Act.

Explanation II.--For the purpose of this proviso, the "registered person" shall include a person covered by the terminology "withholding agent" in terms of the rules notified under sub-section (2) of section 13 of this Act.]"

a Proviso added by the Sindh Finance Act, 2017 (XXIV of 2017), (Assented on: 14th July, 2017), reported as PTCL 2017 BS. 495.

4 Substituted for the words "the [a][Board, with the approval of Government]" by the Sindh Finance Act, 2014 (XVII of 2014), (Assented on: 7th July, 2014), reported as PTCL 2014 BS. 357.

a Substituted for the word "Government" by the Sindh Finance Act, 2013 (XLI of 2013), (Assented on: 11th July, 2013), reported as PTCL 2014 BS. 332.

service, or the person receiving the taxable service or any other person.

(4) Nothing contained in sub-sections (1) and (2) shall prevent the collection of tax from a different person if that person is made separately or jointly or severally liable for this tax under section 18.

[1][**10. Exemptions.**--(1) Notwithstanding the provisions of section 8, the services specified in the First Schedule shall, subject to such conditions and restrictions as may be specified therein, be exempt from tax under this Act.

(2) The Board may, with the approval of the Government and subject to such conditions and restrictions as it may impose, by notification in the official Gazette--

(a) exempt any taxable service from the whole or any part of the tax chargeable under this Act;

(b) exempt any taxable service provided by a specific person or a class of persons from the whole or any part of the tax chargeable under this Act;

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1 Section 10 substituted the Sindh Finance Act, 2025 (XVI of 2025), (Assented on: 30th June, 2025), reported as PTCL 2025 BS. 467. At the time of substitution Section 10 was as under:--

"**10. Exemptions.--**(1) Notwithstanding the provisions of section 8, the Board, may, with the approval of the Government and subject to such conditions and restrictions as it may impose, by notification in the official Gazette:--

(a) exempt any taxable service from the whole or any part of the tax chargeable under this Act;

(b) exempt any taxable service provided by a specific person or a class of persons from the whole or any part of the tax chargeable under this Act;

(c) exempt any recipient of services or class of such recipients, including international organizations and institutions, from the payment of the whole or any part of the tax payable under this Act; and

(d) exempt any person or class of persons from the whole or any part of the tax chargeable under this Act.

(2) The exemption under sub-section (1) may be allowed from any previous date specified in the notification issued under sub-section (1)."

(c) exempt any recipient of services or class of such recipients, including international organizations and institutions, from the payment of the whole or any part of the tax payable under this Act; and

(d) exempt any person or class of persons from the whole or any part of the tax chargeable under this Act.

(3) The exemption under sub-section (2) may be allowed from any previous date specified in the notification issued under sub-section (2).]

11. Power to amend Schedules.--The Board may, with the approval of the Provincial Assembly of Sindh, amend any Schedule to this Act in order to include or exclude any service from the said Schedule [1][* * *].

12. Effect of change in the rate of tax.--If there is a change in the rate of tax, taxable services shall be charged to tax at such rate as is in force at the time the service is provided.

[2]**[13. Special procedures and tax withholding provisions.**--(1) Notwithstanding anything contained in this Act, the Board may, by notification in the official Gazette, prescribe special procedure for the payment of tax, valuation of taxable services, registration, record keeping, invoicing or billing requirements, returns and other related matters in respect of any service or class of services and

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1 The words "or to increase or decrease the rate of tax applicable to any taxable service" omitted by the Sindh Sales Tax on Services (Amendment) Act, 2012 (II of 2012), (Assented on: 26th January, 2012. Earlier the same amendment was made by the Sindh Sales Tax on Services (Amendment) Ordinance, 2011 (XIV of 2011), made on 1st November, 2011.

2 Section 13 substituted by the Sindh Finance Act, 2013 (XLI of 2013), (Assented on: 11th July, 2013), reported as PTCL 2014 BS. 332. At the time of substitution Section 13 was as under:--

"13. Special procedures.--Notwithstanding anything contained in this Act, the Board may, by notification in the official Gazette prescribe a special procedure for the payment of tax, registration, book keeping and invoicing requirements and returns in respect of such taxable services as may be specified therein."

subject to such limitations and conditions as may be specified in the notification.

(2) Notwithstanding anything contained in this Act, the Board may, by notification in the official Gazette, require any person or class of persons, whether registered or not, to withhold full or part of the tax charged from or invoiced to such person or class of persons on the provision of any taxable service or class of taxable services and to deposit the tax, so withheld, with the Government, within such time and in such manner as may be specified in the notification.]

[1][(3) Where a person or class of persons is required to withhold or deduct full or part of the tax on the provision of any taxable service or class of taxable services and either fails to withhold or deduct the tax or, having withheld or deducted the tax, fails to deposit the tax in the Government treasury, such person or class of persons shall be personally liable to pay the amount of tax and the default surcharge thereon in the prescribed manner.]

14. Delegation of power to collect, administer and enforce sales tax on certain services.--(1) Notwithstanding anything contained in this Act, the Government may, by notification in the official Gazette, authorize the Federal Board of Revenue or any other Federal, provincial or other agency, department, organization or person to administer, collect and enforce the levy of sales tax on such taxable services as it may notify and in such mode and manner and for such period as it may prescribe and subject to such restrictions and conditions as it may impose.

(2) Notwithstanding anything contained in this Act, where the Government notifies any taxable services under sub-section (1) above, for the period specified therein, except for the provisions of Chapters I and II and sections 72, 74 and 78, the remaining provisions of this Act shall not be applicable to such

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1 Sub-section (3) added by the Sindh Finance Act, 2019 (XII of 2019), (Assented on: 5th July, 2019), reported as PTCL 2019 BS. 773.

taxable services.

(3) At the end of the period specified in sub-section (1) above, the tax on taxable services notified under sub-section (1) shall be administered, collected and enforced by the Board in the same mode and manner as all other taxable services and all provisions of this Act shall be applicable to them.

15. Adjustments.--The Board may, [1][by notification in the Official Gazette, and] subject to such conditions and restrictions as it may prescribe [2][* * *] [3][* * *], allow registered persons to claim adjustments or deductions, including refunds arising as a result thereof, in respect of the sale tax paid on or in respect of any taxable services or class of taxable services provided by them [4][:]

[5][Provided that the refund arising as a result of a claim of adjustments or deductions, if any, shall be made on yearly basis in the month following the end of the financial year.]

[6]**[15A. Input tax credit not allowed.--**(1) Notwithstanding anything contained in this Act, a registered person shall not be entitled to claim, reclaim, adjust or deduct input tax in relation to--

(a) the goods or services used or to be used for any purpose other than for the taxable services provided or rendered or to be provided or rendered by him;

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1 The words and comma inserted by the Sindh Finance Act, 2014 (XVII of 2014), (Assented on: 7th July, 2014), reported as PTCL 2014 BS. 357.

2 The word "and" omitted by the Sindh Sales Tax on Services (Amendment) Act, 2021 (VII of 2023), (Assented on: 8th March, 2023), reported as PTCL 2023 BS. 41.

3 The words "with the approval of the Government" omitted by the Sindh Finance Act, 2014 (XVII of 2014), (Assented on: 7th July, 2014), reported as PTCL 2014 BS. 357.

4 Substituted for full-stop by the Sindh Finance Act, 2016 (XXIV of 2016), (Assented on: 18th July, 2016), reported as PTCL 2016 BS. 445.

5 Proviso inserted by the Sindh Finance Act, 2016 (XXIV of 2016), (Assented on: 18th July, 2016), reported as PTCL 2016 BS. 445.

6 Section 15A inserted by the Sindh Finance Act, 2016 (XXIV of 2016), (Assented on: 18th July, 2016), reported as PTCL 2016 BS. 445.

(b) the goods in respect of which sales tax has not been deposited in the Federal Government treasury by the respective suppliers of goods;

[1][(bb) the services received, acquired or procured from a person who is liable to be registered under this Act but is not actually registered or who does not hold registration number;

(bbb) the goods or services received, acquired or procured from a person who is not an active tax payer under this Act or under the Sales Tax Act, 1990 or under any Provincial law relating to sales tax;]

(c) the services in respect of which the Provincial sales tax has not been deposited in the treasury of the respective Provincial Government, and the services in respect of which the Islamabad Capital Territory sales tax has not been deposited in the treasury of the Federal Government;

(d) further tax, extra tax or value addition tax levied under the Sales Tax Act, 1990, and the rules or notifications issued thereunder;

(e) fake, false, forged, flying or fraudulent invoices or the invoices issued by persons black-listed or suspended by Board or FBR or any other Provincial Sales Tax Authority;

(f) capital goods and fixed assets not exclusively used in providing or rendering of taxable services;

(g) the following goods or services, excluding the ones directly used and consumed [2][by] a registered

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1 Clauses (bb) & (bbb) inserted by the Sindh Sales Tax on Services (Amendment) Act, 2021 (VII of 2023), (Assented on: 8th March, 2023), reported as PTCL 2023 BS. 41. By virtue of 2nd Proviso to Section 84(1), Clause (bb) shall be deemed to have always taken effect from the 1st day of July, 2016.

2 Substituted for the words "in the economic activity of" by the Sindh Finance Act, 2024 (II of 2024), (Assented on: 30th June, 2024), reported as PTCL 2024 BS. 515.

person in provision of the services paying sales tax at a rate not less than [1][fifteen] *per cent ad valorem:--*

(i) vehicles classified under Chapter 87 of the First Schedule to the Customs Act, 1969 (Act No. IV of 1969) and parts (including batteries and tyres and tubes) of such vehicles;

(ii) calendars, diaries, gifts, souvenirs and giveaways;

(iii) garments, uniforms, fabrics, footwear, hand wear, headwear for the employees;

(iv) food, beverages and consumptions on entertainments, meetings or seminars or for the consumption of the registered person or his Directors, shareholders, partners, employees or guests;

(v) electricity, gas and telecommunication services supplied at the residence of the employees or in the residential colonies of the employees;

(vi) building materials including cement, bricks, mild steel products, paints, varnishes, distemper, glass products;

(vii) office equipment and machines (excluding electronic fiscal cash registers), furniture, fixtures or furnishings;

(viii) electrical and gas appliances, pipes and fittings;

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1 Substituted for the word "thirteen" by the Sindh Finance Act, 2024 (II of 2024), (Assented on: 30th June, 2024), reported as PTCL 2024 BS. 515.

(ix) wires, cables, sanitary fittings, ordinary electric fittings, electric fans and electric bulbs and tubes; and

(x) crockery, cutlery, utensils, kitchen appliances and equipment;

(h) utility bills not in the name of the registered person unless evidence of consumption of such utilities is provided to the satisfaction of the officer of the SRB not below the rank of an Assistant Commissioner;

(i) goods or services procured or received by a registered person during a period exceeding six months prior to date of commencement of the provision of taxable services by him;

(j) goods or services used or consumed in a service liable to sales tax at *ad valorem* rate lesser than [1][fifteen] *per cent* or at specific rate [2][or] at fixed rate or at such other rates not based on value;

[3][(jj) goods or services as are liable to sales tax, whether a federal sales tax or a provincial sales tax, at specific rate or at fixed rate or at such other rates not based on value or at a rate lesser than [4][fifteen] *per cent ad valorem* and are used or consumed as inputs in the provision of a taxable service under this Act [5][;]

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1 Substituted for the word "thirteen" by the Sindh Finance Act, 2024 (II of 2024), (Assented on: 30th June, 2024), reported as PTCL 2024 BS. 515.

2 The word or inserted by the Sindh Finance Act, 2019 (XII of 2019), (Assented on: 5th July, 2019), reported as PTCL 2019 BS. 773.

3 Clause (jj) added by the Sindh Finance Act, 2017 (XXIV of 2017), (Assented on: 14th July, 2017), reported as PTCL 2017 BS. 495.

4 Substituted for the word "thirteen" by the Sindh Finance Act, 2024 (II of 2024), (Assented on: 30th June, 2024), reported as PTCL 2024 BS. 515.

5 The colon replaced by the Sindh Finance Act, 2024 (II of 2024), (Assented on: 30th June, 2024), reported as PTCL 2024 BS. 515.

[1][* * *]]

(k) the amount of sales tax paid on the telecommunication services in excess of [2][nineteen and a half] *per cent ad valorem* and the amount of sales tax paid on other taxable goods or services in excess of [3][fifteen] *per cent ad valorem* [4]*[:]* [5][* * *]

[6][Provided that in case of telecommunication services paying sales tax at a rate not less than nineteen and a half *per cent ad valorem*, the amount of sales tax paid on goods and services at *ad valorem* rates not exceeding eighteen *per cent*, can be claimed by the person providing the taxable telecommunication services;]

[7][(kk) sales tax paid to the Federal Government or any other Provincial Government in relation to supply of goods or provision of services, if the sales tax law of the federation or the province concerned does not allow, whether explicitly or otherwise, adjustment of tax levied and paid under this Act; and]

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1 Proviso omitted by the Sindh Finance Act, 2024 (II of 2024), (Assented on: 30th June, 2024), reported as PTCL 2024 BS. 515. At the time of omission Proviso was as under:--

"Provided that in case of telecommunication services paying sales tax at a rate not less than nineteen and a half *per cent ad valorem,* the amount of sales tax paid on goods and services at *ad valorem* rates not exceeding seventeen *per cent,* can be claimed by the person providing the taxable telecommunication services."

2 Substituted for the word "nineteen" by the Sindh Finance Act, 2017 (XXIV of 2017), (Assented on: 14th July, 2017), reported as PTCL 2017 BS. 495.

3 Substituted for the word "thirteen" by the Sindh Finance Act, 2025 (XVI of 2025), (Assented on: 30th June, 2025), reported as PTCL 2025 BS. 467.

4 The semi-colon replaced by the Sindh Finance Act, 2024 (II of 2024), (Assented on: 30th June, 2024), reported as PTCL 2024 BS. 515.

5 The word "and" omitted by the Sindh Sales Tax on Services (Amendment) Act, 2021 (VII of 2023), (Assented on: 8th March, 2023), reported as PTCL 2023 BS. 41.

6 Proviso inserted by the Sindh Finance Act, 2024 (II of 2024), (Assented on: 30th June, 2024), reported as PTCL 2024 BS. 515.

7 Clause (kk) inserted by the Sindh Sales Tax on Services (Amendment) Act, 2021 (VII of 2023), (Assented on: 8th March, 2023), reported as PTCL 2023 BS. 41.

(l) such goods or services as are notified by the Board to be in-admissible for input tax claim or reclaim or credit or adjustment or deduction.

(2) In case where a registered person deals with taxable and non-taxable or exempt services, he shall be entitled to claim or reclaim, for input tax credit or adjustment or deduction, only such proportion of the input tax as is attributable to taxable or non-exempt services in such manner as may be prescribed by the Board.

(3) No person other than a person registered under sections 24, 24A or 24B of this Act shall claim or deduct or adjust any input tax in respect of sales tax paid on any goods or services received or procured by him for use or consumption in the provision of taxable services.]

[1][**15B. Adjustment of input tax paid on certain goods and services.--**Notwithstanding anything contained in this Act and without prejudice to provisions of section 15A, the input tax paid on the acquisition of such of the capital goods, machinery and fixed assets as are classified under Chapters 84 and 85 of the First Schedule to the Customs Act, 1969 (Act No. IV of 1969), shall be adjustable against the output tax in twelve equal monthly installments.]

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1 Section 15B added by the Sindh Finance Act, 2017 (XXIV of 2017), (Assented on: 14th July, 2017), reported as PTCL 2017 BS. 495.

Chapter-III

PAYMENT AND COLLECTION OF TAX ON TAXABLE SERVICES

16. Collection of excess sales tax.--(1) Any person who has collected or collects any tax or charge, whether under misapprehension of any provision of this Act or otherwise, which was not payable as tax or charge or which is in excess of the tax or charge actually payable and the incidence of which has been passed on to the person to whom the service is provided, shall pay the amount of tax or charge so collected to the Government.

(2) Any amount payable to the Government under sub-section (1) shall be deemed to be an arrear of tax or charge payable under this Act and shall be recoverable accordingly.

(3) The burden of proof that the incidence of tax or charge referred to in sub-section (1) has been or has not been passed to the person to whom the service is provided shall be on the person collecting the tax or charge.

17. Time, manner and mode of payment.-- [1][(1) The tax in respect of a taxable service provided or rendered during a tax period shall be paid by a person by the due date prescribed for payment of tax.].

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1 Sub-section (1) substituted by the Sindh Finance Act, 2014 (XVII of 2014), (Assented on: 7th July, 2014), reported as PTCL 2014 BS. 357. At the time of substitution sub-section (1) was as under:--

"(1) The tax in respect of a taxable service provided during a tax period shall be paid by a person at the time of filing the return in respect of that period under [a][Chapter-VI]."

a Substituted for the word and number "Chapter-IV" by the Sindh Finance Act, 2013 (XLI of 2013), (Assented on: 11th July, 2013), reported as PTCL 2014 BS. 332.

(2) For the purposes of sub-section (1), a taxable service shall be considered to have been provided in the tax period during which:--

(i) it was provided to the recipient;

(ii) an invoice for the value of the taxable service was sent to the recipient; or

(iii) consideration for the same was received;

whichever is earlier.

(3) Notwithstanding anything contained in sub-section (1), the Board may [1][,] by a notification in the official Gazette, direct that the tax in respect of all or such classes of taxable services, as may be specified in the aforesaid notification, shall be charged, collected and paid in any other way, mode, manner or time as may be specified therein.

(4) The tax due on taxable services shall be paid by any of the following modes, namely:--

(a) through deposit in a bank designated by the Board; or

(b) through such other mode and manner as may be specified by the Board.

18. Joint and several liability of [2][* * *] persons where tax unpaid.--Where [3][a] person receiving a taxable service from [4][a] registered person is in the knowledge of or has reasonable grounds to suspect that some or all of the tax payable in respect of that taxable service or any previous or subsequent taxable service

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1 Substituted for the semi-colon by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

2 The word "registered" omitted by the Sindh Finance Act, 2016 (XXIV of 2016), (Assented on: 18th July, 2016), reported as PTCL 2016 BS. 445.

3 Substituted for the words "a registered" by the Sindh Finance Act, 2016 (XXIV of 2016), (Assented on: 18th July, 2016), reported as PTCL 2016 BS. 445.

4 Substituted for the words "another" by the Sindh Finance Act, 2016 (XXIV of 2016), (Assented on: 18th July, 2016), reported as PTCL 2016 BS. 445.

provided would go unpaid [1][, of which the burden to prove shall lie on the department,], such person as well as the person providing the taxable service shall be jointly and severally liable for payment of such unpaid amount of tax:

Provided that the Board may by notification in the official Gazette, exempt any transaction or transactions from the provisions of this section.

19. Sales of taxable activity or transfer of ownership.--In the case of sale or transfer of ownership of a business which provides taxable services to another person as an ongoing concern, any [2][tax chargeable or assessed or determined in relation to the] taxable services or part thereof shall be accounted for and paid by the person to whom such sale is made or ownership is transferred [3][:].

[4][Provided that if the tax payable by person remains unpaid, the amount of the unpaid tax shall be the first charge on the assets of the business and the persons buying and selling the business shall be jointly and severally liable for payment of the tax.]

20. Estate of deceased person.--The tax liability of a deceased registered person under this Act shall be the first charge on his estate in the hands of his successors.

21. Estate in bankruptcy.--If a registered person is declared bankrupt, the tax liability under this Act shall pass on to the estate in bankruptcy if it continues to operate the business.

(2) If tax liability is incurred by an estate in bankruptcy, the tax is deemed to be a current expenditure in the operations of

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1 The comma and words inserted by the Sindh Sales Tax on Services (Amendment) Act, 2021 (VII of 2023), (Assented on: 8th March, 2023), reported as PTCL 2023 BS. 41.

2 Substituted for the words "sales tax chargeable on" by the Sindh Finance Act, 2016 (XXIV of 2016), (Assented on: 18th July, 2016), reported as PTCL 2016 BS. 445.

3 Substituted for full stop by the Sindh Finance Act, 2016 (XXIV of 2016), (Assented on: 18th July, 2016), reported as PTCL 2016 BS. 445.

4 Proviso added by the Sindh Finance Act, 2016 (XXIV of 2016), (Assented on: 18th July, 2016), reported as PTCL 2016 BS. 445.

the estate in bankruptcy and shall be paid before the claims preferred by other creditors are settled.

22. Liability for payment of tax in the case of private companies or business enterprises.--Notwithstanding anything contained in the [1][Companies Act, 2017 (Act No. XIX of 2017)], where any private company or business enterprise is wound up and any tax chargeable on the company or business enterprise, whether before, or in the course, or after its liquidation, in respect of any tax period cannot be recovered from the company or business enterprise, every person who was an owner of, or partner in, or director of, the company or business enterprise during the relevant period shall, jointly and severally with such persons be liable for the payment of such tax.

23. Assessment of Tax.--(1) Where on the basis of any information acquired during an audit, inquiry, inspection or otherwise, an officer of the SRB, not below the rank of Assistant Commissioner SRB is of the opinion that a registered person has not paid the tax due on taxable services provided by him or has made short payment, the officer shall make an assessment of sales tax actually payable by that person and shall impose a penalty and charge default surcharge in accordance with sections 43 and 44.

[2][(1A) Notwithstanding anything contained in this Act and subject to such conditions and guidelines as may be prescribed by the Board in this regard, where a person fails to file the return for a tax period by the due date or where the registered person fails to furnish any information, explanation, documents, record or any other details as may be required in a notice issued under sections 23, [3][27,] 28, 29 or 52, an officer of the SRB, not below the rank of

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1 Substituted for the words "Companies Ordinance, 1984 (No. XLVII of 1984)" by the Sindh Sales Tax on Services (Amendment) Act, 2021 (VII of 2023), (Assented on: 8th March, 2023), reported as PTCL 2023 BS. 41.

2 Sub-section (1A) inserted by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

3 The figures and comma inserted by the Sindh Sales Tax on Services (Amendment) Act, 2021 (VII of 2023), (Assented on: 8th March, 2023), reported as PTCL 2023 BS. 41.

an Assistant Commissioner, shall, based on any available information or material, make an assessment order, to the best of his judgment, determining the minimum tax liability of such registered person for the tax period specified in the notice. The minimum tax liability shall be in addition to the penalty and default surcharge prescribed in sections 43 and 44.

Explanation: Determination of minimum tax liability for a tax period shall not be the final tax liability and the registered person shall be liable to discharge his actual liability, as it may accrue or may be determined as a result of audit or special audit or forensic audit under this Act.]

(2) No order under [1][sub-sections (1) or (1A)] shall be made by an officer of the SRB unless a notice to show cause is given to the person in default within [2][eight years] from the end of the tax period to which the order relates [3][for the tax periods ending on 30th June, 2025, or earlier, and within a period of five years from the end of the financial year to which the order relates for the tax periods starting on 1st July, 2025 or thereafter,] specifying the grounds on which it is intended to proceed against him and the said officer shall take into consideration the representation made by such person and provide him with an opportunity of being heard if the person so desires.

(3) Any order under [4][sub-sections (1) or (1A)] shall be made within one hundred and [5][eighty] days of issuance of the

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1 Substituted for the words, brackets and figures, "sub-section (1)" by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

2 Substituted for the words "five years" by the Sindh Finance Act, 2016 (XXIV of 2016), (Assented on: 18th July, 2016), reported as PTCL 2016 BS. 445.

3 The words and figures inserted by the Sindh Finance Act, 2024 (II of 2024), (Assented on: 30th June, 2024), reported as PTCL 2024 BS. 515.

4 Substituted for the words, brackets and figures, "sub-section (1)" by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

5 Substituted for the word "twenty" by the Sindh Finance Act, 2017 (XXIV of 2017), (Assented on: 14th July, 2017), reported as PTCL 2017 BS. 495.

show cause notice or within such extended period as the officer of the SRB may, for reasons to be recorded in writing, fix provided that such extended period shall in no case exceed sixty days.

(4) In computing the period specified in sub-section (3), any period during which the proceedings are adjourned on account of a stay order or proceedings under section 65 or the time taken through adjournment by the person [1][* * *] shall be excluded.

(5) An order passed by an officer of the SRB under [2][sub-sections (1) or (1A)] may be further amended as may be necessary when on the basis of information acquired during an audit, inquiry, inspection or otherwise, the officer of the SRB is satisfied that:--

(i) any sales tax has been under-assessed or assessed at too low a rate; or

(ii) any taxable service provided by the person has escaped assessment.

[3][(6) * * *]

(7) Sub-sections (2), (3) and (4) shall be applicable to any order passed under [4][sub-section (5)].

(8) Notwithstanding anything contained in this Act Board may prescribe thresholds, parameters, standards and basis

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1 The words "not exceeding thirty days" omitted by the Sindh Finance Act, 2014 (XVII of 2014), (Assented on: 7th July, 2014), reported as PTCL 2014 BS. 357.

2 Substituted for the words, brackets and figures, "sub-section (1)" by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

3 Sub-section (6) omitted by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115. At the time of omission sub-section (6) was as under:--

"(6) The Commissioner SRB may amend, or further amend, any order passed under sub-sections (1) or (5), if he considers that the order is erroneous or prejudicial to the interest of sales tax."

4 Substituted for the words, brackets and figures "sub-sections (5) or (6)" by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

for assessment of supply value and the assessment of tax [1][and the Board shall also have the powers to regulate the system of assessment including the powers for transfer of cases and extension of time limit in exceptional circumstances].

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1 The words inserted by the Sindh Finance Act, 2016 (XXIV of 2016), (Assented on: 18th July, 2016), reported as PTCL 2016 BS. 445.

Chapter-IV

REGISTRATION

24. **Registration.--**(1) Registration will be required for all persons who:--

(a) are residents;

[1][(b) provide any taxable service]

(c) [2][fulfil any] other criteria or requirements which the Board may prescribe under sub-section (2).

(2) Registration under this section will be regulated in such manner and subject to such conditions and restrictions and rules as the Board may, by notification in the official Gazette, prescribe.

(3) A person who receives a service, which is a taxable service by virtue of sub-section (2) of section 3, and is not a registered person shall be deemed to be a registered person for the purposes of the tax period in which [3][* * *]:--

[4][(i) such person receives the service]

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1 Clause (b) substituted by the Sindh Finance Act, 2025 (XVI of 2025), (Assented on: 30th June, 2025), reported as PTCL 2025 BS. 467. At the time of substitution Clause (b) was as under:--

"(b) provide any of the services listed in the Second Schedule from their registered office or place of business in Sindh; and"

2 Substituted for the words "fullfil any" by the Sindh Finance Act, 2025 (XVI of 2025), (Assented on: 30th June, 2025), reported as PTCL 2025 BS. 467.

3 The words "such person" omitted by the Sindh Sales Tax on Services (Amendment) Act, 2021 (VII of 2023), (Assented on: 8th March, 2023), reported as PTCL 2023 BS. 41.

4 Clause (i) substituted by the Sindh Sales Tax on Services (Amendment) Act, 2021 (VII of

(ii) an invoice for the value of the service is sent to the person; or

(iii) consideration for the service is paid by the person;

whichever is earlier and all the provisions of this Act and rules made [1][thereunder] shall be applicable to such person for that particular tax period and any matters relating to, arising out of, or concerning that tax period as if that person had provided the service.

(4) The Board shall publish on its web site a list of persons registered under this Act.

(5) It shall not be reasonable for a person to believe that another person is registered under this Act if that other person is not on the list placed on the web site of the Board.

(6) It shall be reasonable for a person to believe that another person is registered under this Act if that other person is on the list placed on the web site of the Board.

24A. Voluntary Registration.--(1) A person who carries on an economic activity but is not required to be registered may apply for voluntary registration at any time.

(2) If a person who is not required to be registered applies for voluntary registration, the Board may register the person if the Board is satisfied that--

(a) the person is making, or will provide, services that are taxable services if the person were registered;

(b) the person has a place of business at which he carries on an economic activity;

2023), (Assented on: 8th March, 2023), reported as PTCL 2023 BS. 41. At the time of substitution Clause (i) was as under:--

"(i) receives the service;"

1 Substituted for the words "there under" by the Sindh Sales Tax on Services (Amendment) Act, 2021 (VII of 2023), (Assented on: 8th March, 2023), reported as PTCL 2023 BS. 41.

(c) there are reasonable grounds to believe that the person will keep proper records and file regular returns prescribed under this Act; and

(d) if the person has commenced carrying on an economic activity, the person has--

(i) kept proper records in relation to his economic activity; and

(ii) complied with his obligations under other taxation laws.

24B. Compulsory Registration.--[1][(1) If an officer of the SRB is satisfied that a person is required to be registered under this Act and that the person has not applied for registration, the officer of the SRB shall, after such inquiry as he [2][may deem fit], register the person through an order to be issued in writing and such person shall be deemed to have registered from the date he became liable to registration.]

(2) No person may be registered compulsorily without being given an advance notice and an opportunity of being heard.

25. Suspension of registration.--[3][(1) Subject to sub-section

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1 Sub-section (1) substituted by the Sindh Finance Act, 2013 (XLI of 2013), (Assented on: 11th July, 2013), reported as PTCL 2014 BS. 332. At the time of substitution sub-section (1) was as under:--

"If the Board is satisfied that a person is required to be registered and that person has not applied for registration, the Board shall register the person and shall, no later than fifteen days before the day on which the registration takes effect, notify the person of the registration, the day on which it takes effect and the registration number issued to the person."

2 Substituted for the words "may deemed fit" by the Sindh Sales Tax on Services (Amendment) Act, 2021 (VII of 2023), (Assented on: 8th March, 2023), reported as PTCL 2023 BS. 41.

3 Sub-section (1) substituted by the Sindh Finance Act, 2024 (II of 2024), (Assented on: 30th June, 2024), reported as PTCL 2024 BS. 515. At the time of substitution sub-section (1) was as under:--

"(1) Subject to sub-section (3),--

(a) the [a][Board or any officer of the SRB, authorized by the Board in this

(3), the Board or any officer of the SRB, authorized by the Board in this behalf, may suspend the registration of a person if there is reason to believe that the person--

(i) is not entitled to be registered; or

(ii) has failed to comply with its obligations under this Act.]

(2) The [1][Board or any officer of the SRB, authorized by the Board in this behalf,] shall give notice to a registered person stating the reasons for the suspension and the remedial actions required to be taken by the person in such time as may be specified in the notice.

(3) In case the [2][Board or any officer of the SRB, authorized by the Board in this behalf,] is not satisfied with the response of the person or the remedial actions taken by him or does not receive any response in the specified time, the [3][Board or any officer of the SRB, authorized by the Board in this behalf,] may suspend that person's registration.

(4) At any time within a period of sixty days of suspension, the [4][Board or any officer of the SRB, authorized by the Board in this behalf,] may withdraw the suspension if it is

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behalf,] may suspend the registration of a person if it believes that the person--

(i) is not entitled to be registered; or

(ii) has failed to comply with its obligations under this Act; and

(b) the suspension of registration shall be effected by removing the name of the person from the list of registered persons published on the Board's web site."

a Substituted for the word "Board" by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

1 Substituted for the word "Board" by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

2 Substituted for the word "Board" by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

3 Substituted for the word "Board" by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

4 Substituted for the word "Board" by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

satisfied with the remedial actions taken by the person.

(5) Where, after sixty days, the suspension has not been withdrawn, the [1][Board or any officer of the SRB, authorized by the Board in this behalf,] may--

(a) institute proceedings against the person in respect of the alleged non-compliance under this Act;

(b) reinstate the person's registration; or

(c) if neither of the actions in clauses (a) and (b) is done, cancel the person's registration.

25A. De-registration.--(1) The Board or any officer of the SRB, authorized in this behalf, may subject to the rules, de-register a registered person or such class of registered persons not required to be registered under this Act.

(2) Where any person registered under this Act believes that he does not satisfy the requirements for registration in section 24, he may, in the manner and mode provided in the rules, [2][e-file an application] to the Board [3][* * *],] to be de-registered. If upon receiving such an application, the Board [4][or any officer of the SRB, authorized by the Board in this behalf,] is satisfied that the person is not required to be registered under this Act and has fulfilled [5][the obligations for de-registration] under this Act it shall,

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1 Substituted for the word "Board" by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

2 Substituted for the words "make an application" by the Sindh Finance Act, 2024 (II of 2024), (Assented on: 30th June, 2024), reported as PTCL 2024 BS. 515.

3 The words "[a][or any officer of the SRB, authorized by the Board in this behalf]" omitted by the Sindh Finance Act, 2024 (II of 2024), (Assented on: 30th June, 2024), reported as PTCL 2024 BS. 515.

a The words and commas inserted by the Sindh Finance Act, 2013 (XLI of 2013), (Assented on: 11th July, 2013), reported as PTCL 2014 BS. 332.

4 The words and commas inserted by the Sindh Finance Act, 2013 (XLI of 2013), (Assented on: 11th July, 2013), reported as PTCL 2014 BS. 332.

5 Substituted for the words "any obligations" by the Sindh Finance Act, 2013 (XLI of 2013), (Assented on: 11th July, 2013), reported as PTCL 2014 BS. 332.

subject to the rules, de-register such person.

(3) Where the [1][Board or any officer of the SRB] receives an application under sub-section (2), it [2][[shall] dispose of the same within a period of [3][one hundred and eighty days] from the date of receipt of the application, or within such extended period, not exceeding sixty days, as the [4][Board or any officer of the SRB] may, for reasons to be recorded in writing fix.

[5][(4) The obligations and liabilities of the person relating to the period when he provided any taxable services shall not be affected by the fact that he has e-filed his de-registration application or that he has ceased to be a registered person.]

[6]**[25B. Active taxpayers list.--**The Board shall have the power to prepare and maintain active taxpayers list in such manner as it may deem appropriate and also to make rules to provide for restrictions and limitations to be imposed on any person who ceases to be an active taxpayer or any person who receives or procures any taxable service from a person who has ceased to be an active taxpayer.]

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1 Substituted for the word "Board" by the Sindh Finance Act, 2013 (XLI of 2013), (Assented on: 11th July, 2013), reported as PTCL 2014 BS. 332.

2 Substituted for the word "must" by the Sindh Finance Act, 2013 (XLI of 2013), (Assented on: 11th July, 2013), reported as PTCL 2014 BS. 332.

3 Substituted for the words "three months" by the Sindh Finance Act, 2026 (XX of 2026), (Assented on: 30th June, 2026).

4 Substituted for the word "Board" by the Sindh Finance Act, 2013 (XLI of 2013), (Assented on: 11th July, 2013), reported as PTCL 2014 BS. 332.

5 Sub-section (4) added by the Sindh Finance Act, 2026 (XX of 2026), (Assented on: 30th June, 2026).

6 Section 25B added by the Sindh Sales Tax on Services (Amendment) Act, 2021 (VII of 2023), (Assented on: 8th March, 2023), reported as PTCL 2023 BS. 41.

Chapter-V

BOOK KEEPING AND AUDIT PROCEEDINGS

26. Records.--(1) A registered person providing taxable services shall maintain and keep at his business premises or registered office in English or Urdu [1][or Sindhi] the following records of taxable services provided (including exempt services) by him or by his agent acting on his behalf in such form and manner as would permit ready ascertainment of his tax liability during a tax period--

(a) records of taxable services provided indicating:--

(i) the description and type of service;

(ii) the value of the service;

(iii) the name and address of the person to whom the service was provided; and

(iv) any other information as may be specified by the Board.

(b) records of exempt services; [2][* * *]

[3][(c) records of tax invoices and debit and credit notes

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1 The words inserted by the Sindh Finance Act, 2014 (XVII of 2014), (Assented on: 7th July, 2014), reported as PTCL 2014 BS. 357.

2 The word "and" omitted by the Sindh Finance Act, 2019 (XII of 2019), (Assented on: 5th July, 2019), reported as PTCL 2019 BS. 773.

3 Clauses (c), (d), (e) & (f) substituted for Clause (c) by the Sindh Finance Act, 2019 (XII of 2019), (Assented on: 5th July, 2019), reported as PTCL 2019 BS. 773. At the time of substitution Clause (c) was as under:--

"(c) such other records as may be specified, by the Board."

issued by the person;

(d) records of tax invoices and debit and credit notes received by the person;

(e) records of customs documents (goods declaration under section 30 of the Customs Act, 1969 and its ancillary documents); and

(f) such other records as may be specified by the Board [1]*[:]*]

[2][Provided that in case where the registered person is engaged in providing taxable services (including exempt services) also in Provinces or areas outside Sindh, the record prescribed under this section shall *inter-alia* include the record for such Provinces or areas in such form and manner as would permit reconciliation or ascertainment of his tax liability in Sindh.]

(2) Notwithstanding anything in any other law for the time being in force, the Board may require, by notification in the official Gazette, a registered person or class of registered persons to declare and use only as many number of business bank accounts as may be specified by the Board in such notification to make or receive payments on account of providing and receiving payment for services for the purpose of this Act or rules made there under and to make payment of due tax from such accounts only.

(3) The Board may, by notification in the official Gazette, specify that any class of persons registered under this Act [3][shall] use such electronic fiscal cash registers as are approved by the Board in the manner prescribed.

(4) The Board may, by notification in the official

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1 The full-stop replaced by the Sindh Finance Act, 2024 (II of 2024), (Assented on: 30th June, 2024), reported as PTCL 2024 BS. 515.

2 Proviso added by the Sindh Finance Act, 2024 (II of 2024), (Assented on: 30th June, 2024), reported as PTCL 2024 BS. 515.

3 Substituted for the word "should" by the Sindh Finance Act, 2013 (XLI of 2013), (Assented on: 11th July, 2013), reported as PTCL 2014 BS. 332.

Gazette, prescribe the procedure or software for electronic maintenance of records, filing of sales tax returns and for any other matter or approve any software for electronic maintenance of records and filing of returns by a registered person or class of such persons under this Act.

(5) The registered persons, whose accounts are subject to audit under the [1][Companies Act, 2017 (Act No. XIX of 2017)], [2][or under any other law for the time being in force,] shall [3][submit a printed copy of the annual audited accounts, to the Assistant Commissioner, within 60 days from the date of audit report of the auditors] [4][* * *].

27. Retention and production of records and documents.-- (1) A person, who is required to maintain any record or documents under this Act, shall retain the record and documents for a period of [5][ten years] after the end of the tax period to which such record or documents relate [6][for the tax periods ending on 30th June, 2025, or earlier, and six years from the end of the financial year to which such records or documents relate for the tax periods starting on 1st July, 2025 or thereafter] or till the final decision in any proceedings including proceedings for assessment, appeal,

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1 Substituted for the words "Companies Ordinance, 1984" by the Sindh Sales Tax on Services (Amendment) Act, 2021 (VII of 2023), (Assented on: 8th March, 2023), reported as PTCL 2023 BS. 41.

2 The words and comma added by the Sindh Finance Act, 2014 (XVII of 2014), (Assented on: 7th July, 2014), reported as PTCL 2014 BS. 357.

3 Substituted for the words "be required to submit a copy of the annual audited account" by the Sindh Finance Act, 2014 (XVII of 2014), (Assented on: 7th July, 2014), reported as PTCL 2014 BS. 357.

4 The comma and words ", along-with a certificate by the auditors certifying the payment of sales tax due and any deficiency in the sales tax paid by the registered person" omitted by the Sindh Sales Tax on Services (Amendment) Act, 2021 (VII of 2023), (Assented on: 8th March, 2023), reported as PTCL 2023 BS. 41.

5 Substituted for the words "five years" by the Sindh Finance Act, 2016 (XXIV of 2016), (Assented on: 18th July, 2016), reported as PTCL 2016 BS. 445.

6 The words and figures inserted by the Sindh Finance Act, 2024 (II of 2024), (Assented on: 30th June, 2024), reported as PTCL 2024 BS. 515.

revision, reference or petition, whichever is later.

(2) A person who is required to maintain any record or documents under this Act or any other law shall, as and when required by an officer of the SRB, not below the rank of [1][Auditor SRB or Sindh Sales Tax Officer SRB], produce records or documents which are in his possession or control or in the possession or control of his agent; and where such records or documents have been stored as electronic data, he shall allow access to such officer and use of any machine on which such data is kept.

28. Audit Proceedings.--(1) An officer of the SRB, not below the rank of [2][Auditor SRB], may, on the basis of the return submitted by a registered person or the records obtained under sub-section (2) of section 27 conduct an audit of such person once in a year.

Provided that in case the Commissioner SRB has any information showing that such registered person is involved in tax fraud or evasion of tax, he may authorize an officer of the SRB, not below the rank of [3][Auditor SRB], to conduct an inquiry or investigation under section 48 which may or may not be in addition to any audit carried out for the same period.

(2) Where the officer of the SRB decides to conduct an audit under sub-section (1), he shall issue a notice of audit to the person informing him of the audit proceedings and direct him to produce any records or documents which such officer may require for conducting the audit [4][:]

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1 Substituted for the words "Assistant Commissioner SRB" by the Sindh Finance Act, 2019 (XII of 2019), (Assented on: 5th July, 2019), reported as PTCL 2019 BS. 773.

2 Substituted for the words "Assistant Commissioner SRB" by the Sindh Finance Act, 2019 (XII of 2019), (Assented on: 5th July, 2019), reported as PTCL 2019 BS. 773.

3 Substituted for the words "Assistant Commissioner SRB" by the Sindh Finance Act, 2019 (XII of 2019), (Assented on: 5th July, 2019), reported as PTCL 2019 BS. 773.

4 Substituted for the full stop by the Sindh Finance Act, 2019 (XII of 2019), (Assented on: 5th July, 2019), reported as PTCL 2019 BS. 773.

[1][Provided that the officer of the SRB may, with the permission of the Commissioner, conduct the audit in the place of business or the office of the registered person directing him to produce the records and documents in such premises as indicated in the notice.]

[2][(2A) The officer of the SRB conducting the audit under sub-section (1) may conduct audit proceedings electronically through video-link or any other mode as may be specified by the Board.]

(3) The officer of the SRB shall conduct a preliminary audit and issue an audit observation pointing out the contraventions of the Act or rules, as the case may be, and the amount of tax evaded therein, on the basis of scrutiny of such records. The registered person may, within a period of 21 days of the receipt of the audit observation, submit his point of view in writing.

(4) If, within the period prescribed in sub-section (3), no reply is received or the reply furnished by the registered person is found unsatisfactory, the officer of the SRB shall issue an audit report specifying the amount of tax or charge that has not been levied or has been short levied or any other violation of any provision of Act or rules made there under.

(5) After completion of the audit under this section or any other provision of law, the officer of the SRB not below the rank of Assistant Commissioner SRB, may pass an order in accordance with the provisions of section 23 or section 47, as the case may be, [3][assessing or determining the] amount of tax, charging default surcharge and imposing a penalty.

(6) Notwithstanding the penalties prescribed in

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1 Proviso added by the Sindh Finance Act, 2019 (XII of 2019), (Assented on: 5th July, 2019), reported as PTCL 2019 BS. 773.

2 Sub-section (2A) inserted by the Sindh Sales Tax on Services (Amendment) Act, 2021 (VII of 2023), (Assented on: 8th March, 2023), reported as PTCL 2023 BS. 41.

3 Substituted for the words “imposing the correct” by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

section 43:--

(a) if a registered person wishes to deposit the amount of tax short paid or amount of tax evaded alongwith default surcharge voluntarily, whenever it comes to his notice, he shall, before receipt of notice of audit, file a revised return and shall deposit the amount short paid or amount of tax evaded alongwith default surcharge, in which case no penalty shall be recovered from him;

(b) if a registered person wishes to deposit the amount of tax short paid or amount of tax evaded alongwith default surcharge during the audit, or at any time before issuance of show cause notice in lieu of the audit report, he shall file a revised return and shall deposit the evaded amount of tax, default surcharge under section 44, and twenty per cent of the penalty payable under section 43, in which case a show cause notice in lieu of the audit report will not be issued in the matter; and

(c) if a registered person wishes to deposit the amount of tax short paid or amount of tax evaded alongwith default surcharge after issuance of show cause notice, he shall file a revised return and shall deposit the evaded amount of tax, default surcharge under section 44, and fifty per cent of the penalty payable under section 43 and thereafter, the show cause notice, shall stand abated.

29. [1]**[Audit by Special Audit Panels].--**[2][(1) The Board may

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1 Substituted for the words "**Special Audit by Chartered Accountants or Cost Accountants**" by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

2 Sub-section (1) substituted by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115. At the time of substitution sub-section (1) was as under:--

"(1) The Board may, by notification in the official Gazette, appoint a Chartered Accountant as defined under Chartered Accountants Ordinance, 1961 (X of appoint as many special audit panels as may be necessary, comprising of two or more members from the following:--

(a) an officer of the SRB;

(b) a chartered accountant or a firm of chartered accountants as defined under the Chartered Accountants Ordinance, 1961 (Ordinance No. X of 1961);

(c) a cost and management accountant or a firm of cost and management accountants as defined under the Cost and Management Accountants Act, 1966 (Act No. XIV of 1966); or

(d) any other person as may be appointed by the Board for the purpose of this section, to conduct audit or special audit or forensic audit of registered person or persons, including audit of refund claims or input tax credit claims and the scope of such audit shall be determined by the Board or the Commissioner [1][on case] to case basis. In addition, the Board may, where it considers appropriate, also get such audit or special audit or forensic audit conducted jointly with similar audits being conducted by FBR or other provincial administrations of sales tax on services.]

(2) Notwithstanding that the records of a registered person have been audited by an officer of the SRB appointed under section 34, the Board or a Commissioner SRB may direct [2][a special audit panel] appointed under sub-section (1) to audit the records of any registered person for the same period.

1961) or a firm of Chartered Accountants or a Cost and Management Accountant within the meaning of the Cost and Management Accountants Act, 1966 (XIV of 1966) or a firm of Cost and Management Accountants, for conducting a special audit of the records of any registered person."

1 Substituted for the words "on to case" by the Sindh Finance Act, 2019 (XII of 2019), (Assented on: 5th July, 2019), reported as PTCL 2019 BS. 773.

2 Substituted for the words "an auditor" by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

(3) [1][Every member of the special audit panel] appointed under sub-section (1), shall have the powers of an officer of the SRB under sections [2][27, 48, 51 and 52].

[3][(4) Each special audit panel shall be headed by a Chairman who shall be an officer of the SRB.

(5) If a member of the special audit panel, other than the Chairman, is absent from conducting an audit, special audit or forensic audit, the proceedings of such audit under this section shall continue and audit conducted by the special audit panel shall neither be invalid nor shall be called in question merely on the ground of such absence.

(6) The Board may prescribe rules in respect of the constitution, procedure and working of the special audit panel.]

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1 Substituted for the words "An auditor" by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

2 Substituted for the figures and word "19, 39 and 42" by the Sindh Finance Act, 2013 (XLI of 2013), (Assented on: 11th July, 2013), reported as PTCL 2014 BS. 332.

3 Sub-sections (4), (5) & (6) added by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

Chapter-VI

RETURNS

30. Return.--(1) Every registered person shall [1][* * *], not later than the due date, [2][e-file] a true and correct return in the prescribed form [3][* * *] indicating the tax due and paid during a tax period and such other information, as may be prescribed.

(2) Notwithstanding anything in sub-section (1), the Board may, by notification in the official Gazette, require any registered person or class of registered persons to submit returns on a quarterly basis.

(3) Notwithstanding anything in sub-section (1), the Board may, by notification in the official Gazette, require any registered person or class of registered persons to submit such returns, as may be prescribed, on an annual basis in addition to or instead of the monthly return or quarterly return.

(4) A return filed electronically on the web or any magnetic media or any other computer readable media as may be specified by the Board shall be deemed to be a return for the purpose of sub-sections (1), (2) or (3) and the Board may, by notification in the official Gazette, make rules for determining eligibility of the data of such returns and e-intermediaries who will digitize the data of such returns and transmit the same

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1 The word "furnish" omitted by the Sindh Sales Tax on Services (Amendment) Act, 2021 (VII of 2023), (Assented on: 8th March, 2023), reported as PTCL 2023 BS. 41.

2 The words inserted by the Sindh Sales Tax on Services (Amendment) Act, 2021 (VII of 2023), (Assented on: 8th March, 2023), reported as PTCL 2023 BS. 41.

3 The words "to a designated bank or to any other office specified by the Board," omitted by the Sindh Sales Tax on Services (Amendment) Act, 2021 (VII of 2023), (Assented on: 8th March, 2023), reported as PTCL 2023 BS. 41.

electronically under their digital signatures.

[1][(5) * * *]

(6) A registered person may file a revised return within one hundred and twenty days of filing a return under sub-sections (1), (2) or (3), as the case may be, to correct any omission or wrong declaration made therein and to deposit any amount of tax short, paid.

31. Special Returns.--In addition to the return specified under section 30, the Assistant Commissioner SRB may require any person whether, registered or not, to furnish a return (whether on his own behalf or as an agent or trustee) in a prescribed form and such person shall furnish the return not later than the date specified in this regard.

32. Final Return.--If a person applies for de-registration in terms of section [2][25A], he shall before such de-registration, furnish a final return to the Commissioner SRB in the specified form in such manner and at such time as directed by the Commissioner SRB.

33. Return deemed to have been made.--A return purporting to be made on behalf of a person by his duly appointed representative or agent shall, for all purposes, be deemed to have been made by such person or under his authority unless proved to the contrary.

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1 Sub-section (5) omitted by the Sindh Finance Act, 2016 (XXIV of 2016), (Assented on: 18th July, 2016), reported as PTCL 2016 BS. 445. At the time of omission sub-section (5) was as under:--

"(5) If there is a change in the rate of tax during a tax period, a separate return in respect of each portion of tax period showing the application of different rates of tax shall be furnished."

2 Substituted for the figure "25" by the Sindh Finance Act, 2013 (XLI of 2013), (Assented on: 11th July, 2013), reported as PTCL 2014 BS. 332.

Chapter-VII

APPOINTMENT OF AUTHORITIES AND THEIR POWERS

34. Appointment of Authorities.--(1) For the purposes of this Act, the Board may, [1][* * *], appoint in relation to any area, any case or class of cases [2][* * *], any person to be--

(a) a Director of the Sindh Revenue Board;

(b) a Commissioner of the Sindh Revenue Board;

(c) a Commissioner (Appeals) of the Sindh Revenue Board;

(d) a Deputy Commissioner of the Sindh Revenue Board;

(e) an Assistant Commissioner of the Sindh Revenue Board;

[3][(f) a Senior Auditor and an Auditor of the Sindh Revenue Board;

(g) a Sindh Sales Tax Officer of the Sindh Revenue

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1 The commas and words "by notification in the official Gazette" omitted by the Sindh Finance Act, 2019 (XII of 2019), (Assented on: 5th July, 2019), reported as PTCL 2019 BS. 773.

2 The words "specified in the notification" omitted by the Sindh Finance Act, 2019 (XII of 2019), (Assented on: 5th July, 2019), reported as PTCL 2019 BS. 773.

3 Clauses (f), (g) & (h) substituted for Clause (f) by the Sindh Finance Act, 2016 (XXIV of 2016), (Assented on: 18th July, 2016), reported as PTCL 2016 BS. 445. At the time of substitution Clause (f) was as under:--

"(f) an officer of the Sindh Revenue Board with any other designation."

Board; and

(h) an officer of the Sindh Revenue Board with any other designation.]

(2) The Commissioner (Appeals) SRB and the Commissioner SRB shall be sub-ordinate to the Board and any other officer of the SRB so designated by the Board.

(3) The Deputy Commissioners SRB, Assistant Commissioners SRB shall be sub-ordinate to the Commissioner SRB and any other officer of the SRB so designated by the Board.

35. Powers.--(1) An officer of the SRB appointed under section 34 shall exercise such powers and discharge such duties as, are conferred or imposed upon him under this Act and rules made there under and he shall also be competent to exercise all powers and discharge all duties conferred upon any officer subordinate to him.

(2) Notwithstanding anything contained in this Act or the rules, the Board may, by general or special order, impose such limitations or conditions on the exercise of such powers and discharge of such duties as it deems fit.

36. Delegation of powers.--(1) The Board may, by notification in the official Gazette and subject to such limitations or conditions as may be specified therein, empower by name or designation--

(a) any Deputy Commissioner SRB to exercise any of the powers of a Commissioner SRB [1][or a Commissioner (Appeals) SRB] under this Act; and

(b) any Assistant Commissioner SRB to exercise any of the powers of a Deputy Commissioner SRB under

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1 The words inserted by the Sindh Finance Act, 2014 (XVII of 2014), (Assented on: 7th July, 2014), reported as PTCL 2014 BS. 357.

this Act; and

(c) any other officer of the SRB to exercise any of the powers of an Assistant Commissioner SRB under this Act.

(2) Unless the Board in any case otherwise directs, the Commissioner SRB may authorize an officer of the SRB subordinate to him to exercise within any specified area, any of the powers of the Commissioner SRB, or of any other officer of the SRB subordinate to the Commissioner SRB, under this Act.

(3) Board may delegate powers and functions of officer as additional duties to any officer of the SRB of the same rank or a step senior or junior in rank.

(4) An officer of the SRB to whom any powers are delegated under this section shall not further delegate such powers.

37. Special Judges.--(1) The Government may, by notification in the official Gazette, appoint as many Special [1][Judges, as it may determine, from amongst the persons who are serving or have] retired as District and Session Judge for a period of at least 5 years and, where it appoints more than one Special Judge, it shall specify in the notification the headquarters of each Special Judge and the territorial limits within which he shall exercise jurisdiction under this Act and the rules made there under.

[2][(2) * * *]

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1 Substituted for the words "Judges a person who is serving or has" by the Sindh Sales Tax on Services (Amendment) Act, 2021 (VII of 2023), (Assented on: 8th March, 2023), reported as PTCL 2023 BS. 41.

2 Sub-section (2) omitted by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115. At the time of omission sub-section (2) was as under:--

"(2) A person shall be appointed as a Special Judge, if he has served as Judge in BS 21 or above for at least a period of 7 Years and qualifies to be a Judge of High Court."

(3) If a Special Judge is, for any reasons, temporarily unable to perform his duties under this Act or the rules made there under, he may generally or specially authorize the Sessions Judge of the district to perform such duties of an urgent nature as he may deem proper and such Sessions Judge shall perform such duties.

38. Cognizance of offences by Special Judges.--(1) Notwithstanding anything contained in this Act, the rules made thereunder, or any other law for the time being in force, a Special Judge may, within the limits of his jurisdiction, take cognizance of any offence punishable by a Special Judge under this Act--

(a) upon a report in writing made by an officer of the SRB, not below the rank of [1][Assistant] Commissioner SRB with the approval of the Commissioner SRB, or by an officer especially authorized in this behalf by the Government;

(b) upon receiving a complaint or information of facts constituting such offence made or communicated by any person; or

(c) upon his knowledge acquired during any proceeding before him.

(2) Upon receipt of a report under clause (a) of sub-section (1), the Special Judge shall proceed with the trial of the accused.

(3) Upon receipt of a complaint or information under clause (b), or acquired in the manner referred to in clause (c) of sub-section (1), the Special Judge shall, before issuing a summon or warrant for appearance of the person complained against, hold a preliminary inquiry for the purpose of ascertaining the truth or falsehood of the complaint, or direct any Magistrate or any police

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1 Substituted for the word "Deputy" by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

officer to hold such inquiry and submit a report, and such Magistrate or officer, shall conduct such inquiry and make a report accordingly.

(4) If, after conducting such an inquiry or after considering the report of such Magistrate or officer, the Special Judge is of the opinion that--

(a) there is insufficient ground for proceeding, he may dismiss the complaint; or

(b) there is sufficient ground for proceeding, he may proceed against the person complained in accordance with law.

(5) A Special Judge or a Magistrate or an officer holding an inquiry under sub-section (3) may hold such inquiry, as nearly as possible, in accordance with the provisions of section 202 of the Code of Criminal Procedure, 1898 (No. V of 1898).

39. Application of the Code of Criminal Procedure, 1898 (No. V of 1898).--(1) The provisions of the Code of Criminal Procedure, 1898 (No. V of 1898), so far as they are not inconsistent with the provisions of this Act, shall apply to all proceedings of the court of a Special Judge and such court shall be deemed to be a Court of Session for the purposes of the said Code and the provisions of Chapter XXII-A of the Code, so far as applicable and with the necessary modifications, shall apply to the trial of cases by the Special Judge under this Act.

(2) For the purposes of sub-section (1), the Code of Criminal Procedure, 1898 (No. V of 1898), shall have effect as if an offence punishable under this Act were one of the offences referred to in sub-section (1) of section 337 of the Code.

40. Exclusive jurisdiction of Special Judge.--Notwithstanding anything contained in this Act, the rules made thereunder or in any other law for the time being in force no court, other than a Special

Judge having jurisdiction, shall try an offence punishable by a Special Judge under this Act.

41. Place of Sitting.--A Special Judge shall ordinarily hold sittings at his headquarters but, keeping in view the general convenience of the parties or the witnesses, he may hold sittings at any other place.

42. Persons who may conduct prosecutions.--(1) Notwithstanding anything contained in the Code of Criminal Procedure, 1898 (No. V of 1898), an officer of the SRB, not below the rank of an [1][Assistant Commissioner] SRB shall be competent to conduct a prosecution before a Special Judge for and on behalf of the Government.

(2) A prosecution conducted under this Act before the Special Judge may only be withdrawn on the directions of the Government.

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1 Substituted for the words "Deputy Commissioner" by the Sindh Finance Act, 2013 (XLI of 2013), (Assented on: 11th July, 2013), reported as PTCL 2014 BS. 332.

Chapter-VIII

OFFENCES AND PENALTIES

43. Offences and penalties.--Whoever commits any offence described in column (1) of the Table below shall, in addition to and not in derogation of any punishment to which he may be liable under any other law, be liable to the penalty mentioned against that offence in column (2) thereof. The sections referred to in column (3) are meant for illustrative purposes only and the corresponding offence described in column (1) may fall and be prosecuted under other sections of this Act as well.

TABLE

Offences	Penalties	Section of the Act to which offence has reference
(1)	(2)	(3)
1. Any person who is required to apply for registration under this Act fails to make an application for registration before providing taxable services.	Such person shall be liable to pay a penalty of 10,000 rupees or five *per cent* of the amount of sales tax he would have been liable to pay had he been registered, whichever is higher. In the case of non-compliance [1][of a notice	24 [2][and 24B]

[1] The words inserted by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

[2] The word and figures added by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

(1)	**(2)**	**(3)**
	or an order] of compulsory registration, the minimum penalty shall be 100,000 rupees. Provided that such person who is required to get himself registered under this Act, fails to get registered within ninety days of providing taxable services', he shall be further be liable, upon conviction by a Special Judge, to imprisonment for a term which may extend to one year, or with fine which may extend to the amount of sales tax he would have been liable to pay had he been registered, or with both.	
[1][1A. Where any person fails to intimate any change in particulars of registration, including the particulars relating to business address,	Such person shall be liable to a penalty which may extend to 100,000 rupees subject to a minimum penalty of 10,000 rupees.	24]

1 S. No. 1A and the entries relating thereto added by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

(1)	(2)	(3)
business bank accounts, economic activity, *etc.,* in accordance with the requirements, prescribed under the rules, within a period of fifteen days from the date of such change.		
2. Where any person fails to furnish a return within the due date.	[1][Such person shall be liable to pay penalty of 100 rupees for each day of default in filing of the return beyond the prescribed due date.]	30
[2][2A. Where any person fails or refuses to issue a tax invoice as required in sub-rule (1) of rule 29 of the	Such person shall be liable to pay a penalty of twenty thousand rupees on first default and fifty thousand	General]

1 Entry substituted by the Sindh Finance Act, 2025 (XVI of 2025), (Assented on: 30th June, 2025), reported as PTCL 2025 BS. 467. At the time of substitution Entry was as under:--

> "[a][Such person shall be liable to a penalty of 10,000 rupees per month or a fraction thereof; provided that if a return is filed within [b][ten] days of the due date, a penalty of 300 rupees for each day of default shall be paid.]"

a Substituted for the entries "Such person shall be liable to pay a penalty of 5,000 rupees provided that if a return is not filed within fifteen days of the due date, a penalty of 100 rupees for each day of default shall be paid." by the Sindh Finance Act, 2014 (XVII of 2014), (Assented on: 7th July, 2014), reported as PTCL 2014 BS. 357.

b Substituted for the word "fifteen" by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

2 S. No. 2A & 2B and the entries relating thereto inserted by the Sindh Finance Act, 2019 (XII of 2019), (Assented on: 5th July, 2019), reported as PTCL 2019 BS. 773.

(1)	(2)	(3)
Sindh Sales Tax on Services Rules, 2011.	rupees for each subsequent default. In case of three acts of such default, the business premises shall be liable to be sealed.	
[1][2AA. Any person who designs, develops, customizes or supplies invoicing software enabling issuance of invoices not conforming to the requirements of sub-rule (1) of rule 29 of the Sindh Sales Tax on Services Rules, 2011 or of rule 6 of the Sindh Sales Tax Special Procedure (Online Integration of Business) Rules, 2022.	Such person shall be liable to a penalty of upto one million rupees, but not less than one hundred thousand rupees.	General]
[2][2B. Where a person avoids, defies, fails to	Such person shall be liable to pay a penalty	54A]

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1 S. No. 2AA and the entries relating thereto inserted by the Sindh Finance Act, 2026 (XX of 2026), (Assented on: 30th June, 2026).

2 Sr. No. 2B, in column (1) and the entries relating thereto in column (2) substituted by the Sindh Finance Act, 2024 (II of 2024), (Assented on: 30th June, 2024), reported as PTCL 2024 BS. 515. At the time of substitution Sr. No. 2b was as under:--

2B.	Where any person either avoids, defies, fails to comply with e-invoicing system or issues invoices outside the e-invoicing system.	Such person shall be liable to pay a penalty of up to one hundred thousand rupees, but not less than twenty-five thousand rupees. In case of three consecutive defaults, the place of business of such person may further be liable to sealing.

(1)	(2)	(3)
comply with the e-invoicing system or issues invoices outside the e-invoicing system or refuses, denies, or obstructs the enforcement of the provisions of section 54A in any manner.	of upto one million rupees, but not less than one hundred thousand rupees. In case of repetition of the offence, the business premises of such person shall further be liable to scaling. Such person shall further be liable, upon conviction by a Special Judge, to imprison-ment which may extend to one year or with fine which may extend to one hundred thousand rupees or with both.]	
[1][2C. Where a person avoids, defies, delays or fails to deposit the amount of service fee levied under the Sindh Sales Tax Special Procedure (Online Integration of Business) Rules, 2022 or fails to report the service fee in the sales tax return in the	Such person shall be liable to a penalty of rupees one hundred thousand or twice the amount of service fee involved, whichever is higher. Such person shall further be liable, upon conviction by the Special Judge, to imprisonment which	General]

1 Sr. No. 2C and the entries relating thereto inserted by the Sindh Finance Act, 2024 (II of 2024), (Assented on: 30th June, 2024), reported as PTCL 2024 BS. 515.

(1)	(2)	(3)
prescribed manner.	may extend to one year or with fine which may extend to one hundred thousand rupees, or with both.	
3. Where any person fails to deposit the amount of tax due or any part thereof in the time or manner laid down under this Act or the rules made there under.	(a) Such person shall be liable to pay a penalty of 10,000 rupees [1][* * *] or five *per cent* of the total tax payable for that period [2][***] (if default is more than [3][5] days) [4][,] whichever is higher. [5][(b)] If the amount of tax due is not paid even after the expiry of a period of sixty days of issuance of the	8, 17 and 68

1 The words "[a][per month or a fraction thereof]" omitted by the Sindh Finance Act, 2025 (XVI of 2025), (Assented on: 30th June, 2025), reported as PTCL 2025 BS. 467.

a The words inserted by the Sindh Finance Act, 2014 (XVII of 2014), (Assented on: 7th July, 2014), reported as PTCL 2014 BS. 357.

2 The comma omitted by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

3 Substituted for the figure "3" by the Sindh Finance Act, 2025 (XVI of 2025), (Assented on: 30th June, 2025), reported as PTCL 2025 BS. 467.

4 The comma put by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

5 Substituted for brackets and figure "(4)" by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

(1)	(2)	(3)
	notice for such payment by an officer of the SRB, not below the rank of Assistant Commissioner SRB, the person shall, further be liable Upon conviction by a Special Judge, to imprisonment for a term which may extend to three years, or with fine which may extend to the amount of unpaid tax, or with both. (c) No penalty shall be payable if any miscalculation is made for the first time during a year.	
4. Any person who fails to maintain records required under this Act or the rules made there under.	Such person [1][shall be liable to a penalty which may extend to 100,000 rupees, subject to a minimum] penalty of [2][10,000]	26, 27 and 28

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1 Substituted for the words "shall pay a" by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

2 Substituted for the figure "5,000" by the Sindh Finance Act, 2014 (XVII of 2014), (Assented on: 7th July, 2014), reported as PTCL 2014 BS. 357.

3 Paragraph added by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

(1)	(2)	(3)
	rupees or five *per sent* of the total tax payable for the tax period (3) for which he has failed to maintain the required record, whichever is higher. [3][Such person shall further be liable, upon conviction by a Special Judge, to imprisonment which may extend to one year or with fine which may extend to 100,000 rupees or with both.]	
5. Where a registered person who, without any reasonable cause, in non compliance with the provisions of this Act fails to produce records	[1][Such person shall be liable to pay a penalty which may extend to 100,000 rupees, subject to a minimum penalty of 10,000 rupees for	27 and 28

1 Entry substituted by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115. At the time of substitution Entry was as under:--

> "Where such a person is a company, it shall be liable to pay a penalty of [a][10,000] rupees;
>
> Where such person is not a company he shall be liable to pay a penalty of [b][5,000] rupees.
>
> Provided that where such person fails to produce the record within 60 days of receipt of a notice, he shall be liable to pay the penalty prescribed for the offence in sub-section (4) above."

a Substituted for the figure "5,000" by the Sindh Finance Act, 2014 (XVII of 2014), (Assented on: 7th July, 2014), reported as PTCL 2014 BS. 357.

b Substituted for the figures "1,000" by the Sindh Finance Act, 2014 (XVII of 2014), (Assented on: 7th July, 2014), reported as PTCL 2014 BS. 357.

(1)	(2)	(3)
on receipt of a notice from the Board or any officer of the SRB directing him to produce such records.	each instance of non-compliance;]	
6. Any, person who knowingly or fraudulently,-- (a) submits a false or forged document to any officer of the SRB; or (b) destroys, alters, mutilates or falsifies the records; or	Such person shall be liable to pay a penalty of [1][50,000] rupees or one hundred *per cent* of the tax payable for the tax period(s) to which the offence relates, whichever is higher.	[2][2(94)] and General
(c) makes a false statement, false declaration, false representation, false personification, or gives any false information [3][; or] [4][(d) fails to pay, recover or deposit the actual	Such person shall, further be liable, upon conviction by a Special Judge, to imprisonment for a term which may extend to five years, or with fine which may extend to an amount equal to the tax payable for the tax period(s) to	

1 Substituted for the figures "25,000" by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

2 Substituted for the figures and brackets "2(41)" by the Sindh Finance Act, 2013 (XLI of 2013), (Assented on: 11th July, 2013), reported as PTCL 2014 BS. 332.

3 Substituted for full stop by the Sindh Sales Tax on Services (Amendment) Act, 2012 (II of 2012), (Assented on: 26th January, 2012. Earlier the same amendment was made by the Sindh Sales Tax on Services (Amendment) Ordinance, 2011 (XIV of 2011), made on 1st November, 2011.

4 Item (d) added by the Sindh Sales Tax on Services (Amendment) Act, 2012 (II of 2012), (Assented on: 26th January, 2012. Earlier the same amendment was made by the Sindh Sales Tax on Services (Amendment) Ordinance, 2011 (XIV of 2011), made on 1st November, 2011.

(1)	(2)	(3)
amount of tax, or claims inadmissible tax credit or adjustment or deduction or refund.]	which the offence relates, or with both.	
7. Where any person who denies or obstructs the access of an authorized officer to the business premises, registered office or to any other place where records are kept, or otherwise refuses access to accounts or records.	Such person shall be liable to pay penalty of [1][100,000] rupees or one hundred *per cent* of the tax payable for the tax period(s) to which the offence relates, whichever is higher. Such persons shall, further be liable, upon conviction by a Special Judge, to imprisonment for a term which may extend to five years, or with a fine which may extend to an amount equal to the tax payable for the tax period(s) to which the offence relates, or with both.	27, 28 and 51
[2][7A. Where a person denies or obstructs the entry or access of the officer of the	Such person shall be liable to a penalty of 100,000 rupees or twice the amount of	54]

1 Substituted for the figures "[a][50,000]" by the Sindh Finance Act, 2025 (XVI of 2025), (Assented on: 30th June, 2025), reported as PTCL 2025 BS. 467.

a Substituted for the figures "25,000" by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

2 S. No. 7A and the entries relating thereto added by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

(1)	(2)	(3)
SRB posted to his business premises or fails to facilitate the officer of the SRB in the discharge of his duty to monitor the provision of services by such person.	the minimum tax, as may be assessed or determined under section 23, whichever is higher. Such person shall further be liable, upon conviction by a Special Judge, to imprisonment which may extend to one year or with fine which may extend to 100,000 rupees or with both.	
[1][7B. * * *]		
8. Where any person commits, causes to commit or attempts to commit tax fraud, or	Such person shall be liable to pay a penalty of up to 500,000 rupees, but not less	[2][2(94)]

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1 S. No. 7B and the entries relating thereto omitted by the Sindh Finance Act, 2024 (II of 2024), (Assented on: 30th June, 2024), reported as PTCL 2024 BS. 515. At the time of omission S. No. 7B was as under:--

"[a][7B. Any person who refuses or denies or obstructs the compliance of the provisions of section 54A.	Such person shall be liable to a penalty of 100,000 rupees or an amount equal to the amount of tax involved, whichever is higher. Such person shall further be liable, upon conviction by a Special Judge, to imprisonment which may extend to one year, or with fine which may extend to 100,000 rupees or with both.	54A]"

a S. No. 7B and the entries relating thereto added by the Sindh Finance Act, 2017 (XXIV of 2017), (Assented on: 14th July, 2017), reported as PTCL 2017 BS. 495.

2 Substituted for the figures and brackets "2(41)" by the Sindh Finance Act, 2013 (XLI of 2013), (Assented on: 11th July, 2013), reported as PTCL 2014 BS. 332.

(1)	**(2)**	**(3)**
abets or connives in the commission of tax fraud of 25,000 rupees or more.	than 25,000 rupees, or one hundred *per cent* of the tax payable for the tax period(s) to which the offence relates. Such person shall, further be liable, upon conviction by a Special Judge, to imprisonment for a term which may extend to five years, or with fine which may extend to an amount equal to the tax payable for the tax period(s) to which the offence relates, or with both.	
[1][9. (a) Where a person violates any embargo placed on the economic activity of that person or	Such person shall be liable to a penalty of 100,000 rupees or an amount equal to the	66]

1 S. No. 9 and the entries relating thereto substituted by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115. At the time of substitution S. No. 9 was as under:--

"9. Where any person violates any embargo placed on removal of goods in connection with recovery of tax.	Such person shall be liable to pay a penalty of 25,000 rupees or ten *per cent* of the amount of the tax sought to be recovered, whichever is higher. Such person shall, further be liable, upon conviction by a Special Judge, to imprisonment for a term which may extend to one year, or with fine which may extend to amount equal to the amount of tax sought to be recovered, or with both.	66"

(1)	(2)	(3)
tampers with the seal placed on the business premises in connection with the recovery of tax	amount of the tax sought to be recovered, whichever is higher. Such person shall further be liable, upon conviction by a Special Judge, to imprisonment which may extend to one year or with fine which may extend to an amount equal to the amount of tax sought to be recovered, or with both;	
(b) Where a bank fails to attach or delays in attaching the bank account of the person from whom tax is sought to be recovered or fails or delays in payment of the amount, specified in the notice issued by the officer of the SRB	(b) Such bank shall be liable to penalty of 100,000 rupees or an amount double of the amount of tax sought to be recovered, whichever is higher. The manager or the officer incharge of such bank shall further be liable, upon conviction by a Special Judge, to imprisonment which may extend to one year or with fine which may extend to an amount equal to the amount of tax sought to be recovered, or with both.	

(1)	**(2)**	**(3)**
10. Where any [1][person refuses to receive any notice or order issued by an officer of the SRB or] obstructs any officer of the SRB in the performance of his official duties under this Act or the rules made thereunder.	Such person shall be liable to pay a penalty of [2][50,000] rupees or one hundred *per cent* of the tax payable for the tax period(s) to which the offence relates, whichever is higher. Provided that such a person shall be further liable upon conviction by a Special Judge to imprisonment for a term which may extend to one year or with fine not exceeding 50,000 rupees or with both.	35 [3][and General]
11. Where any person who fails to fulfil any of the conditions, limitations or restrictions prescribed in a notification issued under any of the provisions of this Act.	Such person shall be liable to pay a penalty of [4][10,000] rupees or [5][five *per cent*] of the tax payable for the tax period(s) to which the offence relates, which-ever is higher.	13 and General

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1 Substituted for the words "person who" by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

2 Substituted for the figures "25,000" by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

3 The words added by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

4 Substituted for the figure "5,000" by the Sindh Finance Act, 2014 (XVII of 2014), (Assented on: 7th July, 2014), reported as PTCL 2014 BS. 357.

5 Substituted for the words "three *per cent*" by the Sindh Finance Act, 2014 (XVII of 2014), (Assented on: 7th July, 2014), reported as PTCL 2014 BS. 357.

(1)	(2)	(3)
[1][11A. Where any person contravenes any of the provisions of the rules or notifications issued in relation to withholding or deduction of tax or payment of the tax so withheld or deducted	Such person shall be liable to a penalty of 50,000 rupees or an amount equal to the amount of tax involved, whichever is higher. Such person shall further be liable, upon conviction by a Special Judge, to imprisonment which may extend to one year or with a fine equal to the amount of tax involved, or with both.	13(2)]
12. Where any person, who contravenes any provision of this Act or the rules made thereunder for which no penalty has, specifically, been provided in this section.	Such person shall be liable to pay a penalty of 10,000 rupees or [2][five *per cent*] of the tax payable for the tax period(s) to which the offence relates, whichever is higher.	General
13. Where any person repeats an offence for which a penalty is provided under this Act.	Such person shall be liable to pay twice the amount of penalty provided under the Act for the said offence.	General

1 S. No. 11 and entries relating thereto added by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

2 Substituted for the words "three *per cent*" by the Sindh Finance Act, 2014 (XVII of 2014), (Assented on: 7th July, 2014), reported as PTCL 2014 BS. 357.

(1)	(2)	(3)
14. Where any person-- (a) knowingly and without lawful authority gains access to or attempts to gain access to the computerized system; or (b) unauthorizedly uses or discloses or publishes or otherwise dissemi-nates information obtained from the computerized system; or (c) falsifies any record or information stored in the computerized system; or (d) knowingly or disho-nestly damages or impairs the computeri-zed system; or	Such person [1][shall be liable to pay] a penalty of 25,000 rupees or one hundred *per cent* of the amount equal to the loss caused to sales tax revenue [2][, whichever is higher]. Such person shall, further be liable, upon conviction by the Special Judge, to imprisonment for a term which may extend to one year, or with fine which may extend to an amount equal to the loss caused to sales tax revenue, or with both.	73
(e) knowingly or dishonestly damages or impairs any duplicate tape or disc or other medium on		

1 Substituted for the words "shall pay" by the Sindh Finance Act, 2024 (II of 2024), (Assented on: 30th June, 2024), reported as PTCL 2024 BS. 515.

2 The comma and words inserted by the Sindh Finance Act, 2024 (II of 2024), (Assented on: 30th June, 2024), reported as PTCL 2024 BS. 515.

(1)	(2)	(3)
which any information obtained from the computerized system is kept or stored; or		
(f) unauthorisedly uses unique user identifier of any other registered user to authenticate a transmission of information to the computerized system; or		
(g) fails to comply with or contravenes any of the conditions prescribed for security of unique user identifier.		
[1][15. Where any person fails to provide the document or record or information or data or refuses to allow the officer of the SRB to take extracts from or make copies of the document or record or information or data or fails to appear before an officer of SRB or fails to answer any question put to him.	Such person shall be liable to pay penalty of 100,000 rupees. Such person shall, further be liable, upon conviction by a Special Judge, to imprisonment for a term which may extend to one year or fine which may extend to 100,000 rupees or with both.	52]

1 S. No. 15 and entries relating thereto added by the Sindh Finance Act, 2013 (XLI of 2013), (Assented on: 11th July, 2013), reported as PTCL 2014 BS. 332.

44. Default Surcharge.--(1) Notwithstanding the provisions of section 23, if a registered person does not pay the tax due or any part thereof, whether wilfully or otherwise, in time or in the manner specified under this Act, rules or notifications issued there under, he shall, in addition to the tax due and any penalty under section 43, pay default surcharge at the rate mentioned below:--

(a) the person liable to pay any amount of tax or charge, shall pay default surcharge at the rate of Inter-Bank Rate plus three *per cent* per annum of the amount of tax due; and

(b) in case, the default is on account of tax fraud, the person who has committed tax fraud shall pay default surcharge at the rate of two *per cent* per month, of the amount of tax evaded, till such time the entire liability including the amount of default surcharge is paid.

(2) For the purpose of calculation of default surcharge, the period of default shall be reckoned from the [1][day following the due date prescribed for the tax period to which the default relates] to the day preceding the date on which the tax due is actually paid.

Explanation.--For the purpose of this section tax due does not include the amount of penalty.

45. Exemption from penalty and default surcharge.--The Board may, [2][* * *] [3][by] a notification in the official Gazette, exempt any registered person or class of registered persons from

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1 Substituted for the words and brackets "sixteenth day of a month (following the due date of the tax period to which the default relates)" by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

2 The words "with the approval of the Government" omitted by the Sindh Finance Act, 2014 (XVII of 2014), (Assented on: 7th July, 2014), reported as PTCL 2014 BS. 357.

3 Substituted for the words "and by" by the Sindh Sales Tax on Services (Amendment) Act, 2021 (VII of 2023), (Assented on: 8th March, 2023), reported as PTCL 2023 BS. 41.

payment of the whole or any part of the penalty and default surcharge imposed under sections [1][43 and 44] subject to such conditions and limitations as may be specified in such notification [2][* * *].

46. Compounding of offences.--Notwithstanding anything contained in any other provision of this Act, where any person has committed any offence warranting prosecution under this Act, the [3][Board] may, either before or after the institution of any proceedings for the prosecution of such offence, terminate the proceedings if such person pays the amount of tax due alongwith such default surcharge and penalty as is determined under the provisions of this Act.

47. Recovery of tax not levied or short-levied.--(1) Where by reason of some inadvertence, error or miscalculation [4][* * *] any tax or charge has not been levied or has been short-levied, the person liable to pay any amount of tax or charge shall be served with a notice, within [5][eight years] of the relevant date, [6][provided that where the relevant date is prior to 1st July, 2025, and within a period of five years from the end of the financial year in which the relevant date falls, provided that such date is 1st July, 2025 or thereafter,] requiring him to show cause for payment of the amount

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1 Substituted for the figures and the word "34 and 35" by the Sindh Sales Tax on Services (Amendment) Act, 2012 (II of 2012), (Assented on: 26th January, 2012. Earlier the same amendment was made by the Sindh Sales Tax on Services (Amendment) Ordinance, 2011 (XIV of 2011), made on 1st November, 2011.

2 The words and commas "or, as the case may be, special order" omitted by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

3 Substituted for the word "Government" by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

4 The words "on the part of an officer of the SRB" deleted by the Sindh Finance Act, 2013 (XLI of 2013), (Assented on: 11th July, 2013), reported as PTCL 2014 BS. 332.

5 Substituted for the words "five years" by the Sindh Finance Act, 2016 (XXIV of 2016), (Assented on: 18th July, 2016), reported as PTCL 2016 BS. 445.

6 The words inserted by the Sindh Finance Act, 2024 (II of 2024), (Assented on: 30th June, 2024), reported as PTCL 2024 BS. 515.

specified in the notice.

[1][(1A) Where by reason of some collusion, abetment, deliberate attempt, mis-statement, fraud, forgery, false or fake documents--

(a) any tax or charge has not been paid or is, short paid, assessed or collected, the person liable to pay such tax shall be served with a notice within [2][eight years] of such tax period, requiring him to show cause for non-payment of such tax;

(b) any amount of tax is refunded which is not due, the person obtaining such refund shall be served with a notice within [3][eight years] of the receipt of such refund to show cause for such refund.]

[4][(1B) Where any person, required to withhold tax under provision of this Act or rules made thereunder, fails to withhold the tax or fails to deposit the withheld or deducted amount of the tax in the prescribed manner, an officer of the SRB shall determine the amount in default and order its recovery in the prescribed manner.]

(2) The officer of the SRB empowered in this behalf shall, after considering the objections of the person served with a notice to show cause under sub-section (1) [5][or (1A) [6][or (1B)]],

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1 Sub-section (1A) added by the Sindh Sales Tax on Services (Amendment) Act, 2012 (II of 2012), (Assented on: 26th January, 2012. Earlier the same amendment was made by the Sindh Sales Tax on Services (Amendment) Ordinance, 2011 (XIV of 2011), made on 1st November, 2011.

2 Substituted for the words "five years" by the Sindh Finance Act, 2016 (XXIV of 2016), (Assented on: 18th July, 2016), reported as PTCL 2016 BS. 445.

3 Substituted for the words "five years" by the Sindh Finance Act, 2016 (XXIV of 2016), (Assented on: 18th July, 2016), reported as PTCL 2016 BS. 445.

4 Sub-section (1B) inserted by the Sindh Finance Act, 2016 (XXIV of 2016), (Assented on: 18th July, 2016), reported as PTCL 2016 BS. 445.

5 The word, bracket and figure added by the Sindh Sales Tax on Services (Amendment) Act, 2012 (II of 2012), (Assented on: 26th January, 2012. Earlier the same amendment was made by the Sindh Sales Tax on Services (Amendment) Ordinance, 2011 (XIV of 2011), made on 1st November, 2011.

6 The word, brackets and figures inserted by the Sindh Finance Act, 2016 (XXIV of 2016), (Assented on: 18th July, 2016), reported as PTCL 2016 BS. 445.

determine the amount of tax or charge payable by him and such person shall pay the amount so determined.

(3) Any order under sub-section (2) shall be made within one hundred and [1][eighty] days of issuance of the notice to show cause or within such extended period as the officer of the SRB may, for reasons to be recorded in writing, fix, provided that such extended period shall in no case exceed sixty days.

(4) In computing the period specified in sub-section (3), any period during which the proceedings are adjourned on account of a stay order or proceedings under section 65 or the time taken through adjournment by the [2][person] [3][* * *] shall be excluded.

(5) For the purpose of this section, the expression "relevant date" means the time of payment of tax or charge as provided under section 17.

[4][(6) Notwithstanding anything contained in this Act, the Board shall have the powers to regulate the system of determination of liability under this section including the powers for transfer of cases and extension of time limit in exceptional circumstances.]

[5][**47A. Short paid amounts recoverable without notice.--** Notwithstanding any of the provisions of this Act, where a registered person pays the amount of tax less than the tax due as indicated in his return, the short-paid amount of tax along with

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1 Substituted for the word "twenty" by the Sindh Finance Act, 2017 (XXIV of 2017), (Assented on: 14th July, 2017), reported as PTCL 2017 BS. 495.

2 Substituted for the word "petitioner" by the Sindh Finance Act, 2024 (II of 2024), (Assented on: 30th June, 2024), reported as PTCL 2024 BS. 515 and shall be deemed to have always been substituted.

3 The words "not exceeding thirty days" omitted by the Sindh Finance Act, 2014 (XVII of 2014), (Assented on: 7th July, 2014), reported as PTCL 2014 BS. 357.

4 Sub-section (6) added by the Sindh Finance Act, 2016 (XXIV of 2016), (Assented on: 18th July, 2016), reported as PTCL 2016 BS. 445.

5 Section 47A added by the Sindh Finance Act, 2017 (XXIV of 2017), (Assented on: 14th July, 2017), reported as PTCL 2017 BS. 495.

default surcharge shall be recovered from such person by attaching his bank accounts, without giving him a show cause notice and without prejudice to any other action prescribed under section 66 of this Act or the rules made under this Act:

Provided that no penalty under section 43 of this Act shall be imposed unless a show cause notice is given to such person.]

48. Power to summon persons to give evidence and produce documents in inquiries under the Act.--(1) Any officer of the SRB shall have the power to summon any person whose attendance he considers necessary either to tender evidence or to produce documents or any other thing in any audit, inquiry or investigation, which such officer is making for any of the purposes of this Act.

(2) Any person summoned under sub-section (1) shall be bound to attend either in person or by an authorised agent, as the officer of the SRB may direct.

(3) Notwithstanding anything in sub-section (1) and (2), a person who is exempted from personal appearance in a court under sections 132 and 133 of the Code of Civil Procedure (No. V of 1908), shall not be required to appear in person.

(4) Any inquiry or investigation before an officer of the SRB shall be deemed to be a judicial proceeding within the meaning of sections 193 and 228 of the Pakistan Penal Code (No. XLV of 1860).

49. Power to arrest and prosecute.--(1) An officer of the SRB, not below the rank of [1][an Assistant Commissioner] SRB, or any other officer of [2][the SRB] authorised by the Board in this behalf, who on the basis of material evidence has reasonable cause to believe that any person has committed a tax fraud or any offence

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1 Substituted for the words “a Commissioner” by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

2 Substituted for the words “equal rank” by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

warranting prosecution under this Act, may cause arrest of such person.

(2) All arrests made under this Act shall be carried out in accordance with the relevant provisions of the Code of Criminal Procedure, 1898 (No. V of 1898).

(3) Where the person suspected of tax fraud or any offence warranting prosecution under this Act is a company, every director or officer of that company whom the officer of the SRB has reason to believe is personally responsible for actions of the company contributing the tax fraud or any offence warranting prosecution under this Act shall be liable to arrest, provided that any arrest under this sub-section shall not absolve the company from the liabilities of payment of tax, default surcharge and any penalty imposed under this Act.

50. Procedure to be followed on arrest of a person.--(1) When an officer of the SRB arrests a person under section 49, he shall immediately intimate the fact of the arrest of that person to the Special Judge who may direct such officer to produce that person at such time and place and on such date as the Special Judge considers expedient and the officer shall act accordingly.

(2) Notwithstanding anything contained in sub-section (1), any person arrested under this Act shall be produced before the Special Judge or, if there is no Special Judge within a reasonable distance, to the nearest Magistrate within twenty-four hours of such arrest, excluding the time necessary for the journey from the place of arrest to the court of the Special Judge or, as the case may be, of the Magistrate.

(3) When any person is produced under sub-section (2) before the Special Judge, the Special Judge may, on the request of such person, after perusing the record, if any and after giving the prosecution an opportunity of being heard, admit him to bail on his executing a bond, with or without sureties, or refuse to admit him to bail and direct his detention at such place as he deems fit:

Provided that nothing herein contained shall preclude the

Special Judge from cancelling the bail of any such person at a subsequent stage if, for any reason, he considers such cancellation necessary, but before passing such order he shall afford such person an opportunity of being heard, unless for reasons to be recorded he considers that the affording of such opportunity shall defeat the purpose of this Act.

(4) When such person is produced under sub-section (2) before a Magistrate, such Magistrate may, after authorising his detention in such custody at such place and for such period as he considers necessary or proper for facilitating his earliest production before the Special Judge, direct his production before the Special Judge on a date and time to be fixed by him or direct such person to be forthwith taken to, and produced before, the Special Judge and he shall be so taken.

(5) Nothing in sub-section (3) or sub-section (4) shall preclude the Special Judge or the Magistrate from remanding any such person to the custody of the officer of the SRB holding an inquiry against that person if such officer makes a request in writing to that effect, and the Special Judge or the Magistrate, after perusing the record, if any, and hearing such person, is of the opinion that for the completion of inquiry or investigation it is necessary to make such order:

Provided that in no case shall the period of such custody exceed fourteen days.

(6) When any person is arrested under this Act, the arresting officer of the SRB shall record the fact of arrest and other relevant particulars in the register specified in sub-section (10) and shall immediately proceed to inquire into the charge against such person and if he completes the inquiry within twenty-four hours of his arrest, excluding the time necessary for journey as aforesaid, he may, after producing such person before the Special Judge or the Magistrate, make a request for his further detention in his custody.

(7) While holding an inquiry under sub-section (6), the officer of the SRB shall exercise the same powers as are exercisable by an officer in charge of a police station under the

Code of Criminal Procedure, 1898 (No. V of 1898), but such officer shall exercise such powers subject to the foregoing provisions of this section while holding an inquiry under this Act.

(8) If the officer of the SRB, after holding an inquiry as aforesaid, is of the opinion that there is no sufficient evidence or reasonable ground for suspicion against such person, he shall release him on his executing a bond, with or without sureties, and shall direct such person to appear, as and when required, before the Special Judge, and make a report to the Special Judge for the discharge of such person and shall make a full report of the case to his immediate superior.

(9) The Special Judge to whom a report has been made under sub-section (8) may, after the perusal of record of the inquiry, and hearing the prosecution, agree with such report and discharge the accused or, if he is of the opinion that there is sufficient ground for proceedings against such person, proceed with his trial and direct the prosecution to produce evidence.

(10) The officer of the SRB holding an inquiry under this section shall maintain a register to be called the "Register of Arrests and Detentions" in the prescribed form in which he shall enter the name and other particulars of every person arrested under this Act, together with the time and date of arrest, the details of the information received, the details of things, goods or documents, recovered from his custody, the name of the witnesses and the explanation, if any, given by him and the manner in which the inquiry has been conducted from day to day; and, such register or authenticated copies of its aforesaid entries shall be produced before the Special Judge, whenever such officer is so directed by him.

(11) After completing the inquiry, the officer of the SRB shall, as early as possible, submit to the Special Judge a complaint in the same form and manner in which the officer in charge of a police station submits a report, before a court.

(12) Any Magistrate of the first class may record any statement or confession during inquiry under this Act, in

accordance with the provisions of section 164 of the Code of Criminal Procedure, 1898 (No. V of 1898).

51. Authorised officers to have access to premises, stocks, accounts and records.--(1) [1][An officer of the SRB not below the rank of an Assistant Commissioner or any other officer of the SRB] authorised in this behalf by the Board shall have free access to the business premises, registered office or any other place where any stocks, business records or documents required under this Act are kept or maintained by any registered person or a person liable for registration or whose business activities are covered under this Act or who may be required for any inquiry or investigation in any tax fraud committed by him or his agent or any other person; and such officer may, at any time, inspect the goods, stocks, records, data, documents correspondence, accounts, statements, utility bills, bank statements, information regarding nature and sources of funds or assets with which his business is financed, and any other records or documents, including those which are required under any of the Federal, Provincial or local laws maintained in any form or mode and may take into his custody such records, statements, diskettes, documents or any part thereof, in original or copies thereof in such form as the authorised officer may deem fit against a signed receipt.

(2) The registered person, his agent or any other person specified in sub-section (1) shall be bound to answer any question or furnish such information or explanation as may be asked by the authorised officer.

(3) All other Government departments, local bodies, autonomous bodies, corporations or such other institutions shall supply requisite information and render necessary assistance to the authorised officer in the course of inquiry or investigation under this section.

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1 Substituted for the words "Any officer" by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

52. Obligation to produce documents and provide information.--(1) Notwithstanding anything contained in this Act or any other law for the time being in force, any person required to maintain any [1][record under the Act or any other law for the time being in force], shall, on demand by an officer of the SRB, not below the rank of [2][an Auditor SRB or a Sindh Sales Tax Officer SRB], by notice in writing, as and when specified in the notice--

(a) produce for examination, such documents or records which the officer of the SRB considers necessary [3][in relation to any matter under the Act] or relevant to the audit, inquiry or investigation under the Act;

(b) allow the officer of the SRB to take extracts from or make copies of such documents or records; and

(c) appear before the officer of the SRB and answer any question put to him concerning the documents and records relating to the audit, investigation, or inquiry referred to in clause (a) above.

(2) An officer of the SRB conducting an audit, inquiry or, as the case may be, an investigation under the Act, may require in writing any person, department, company or organization to furnish such information as is held by that person, department, company or organization, which, in the opinion of the officer of the SRB, is relevant to such audit inquiry or investigation.

(3) The Board may require, in writing, any person, department, company or organization, as the case may be, to provide any information or data held by that person, department,

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1 Substituted for the words "record under the Act" by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

2 Substituted for the words "a [a][Assistant Commissioner] SRB" by the Sindh Finance Act, 2019 (XII of 2019), (Assented on: 5th July, 2019), reported as PTCL 2019 BS. 773.

a Substituted for the words "Deputy Commissioner" by the Sindh Finance Act, 2013 (XLI of 2013), (Assented on: 11th July, 2013), reported as PTCL 2014 BS. 332.

3 The words added by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

company or organization, which, in the opinion of the Board, is required for purposes of [1][* * *] this Act.

(4) Every person, department, company or organization shall furnish the information [2][and data and documents] requisitioned by the Board or the officer of the SRB under [3][this section] within the time specified in the notice issued by the Board or, as the case may be, the officer of the SRB.

[4][**52A. Registered person to display notice, message or information.--**The registered person shall, when so advised by the Commissioner, display any notice, message or information through print or multi-media at a conspicuous place in his premises, accessible to the general public, for awareness of the customers or the public in relation to tax matters.]

53. Searches under warrant.--(1) Where any officer of the SRB has reason to believe that any documents or things which in his opinion, may be useful for, or relevant to, any proceedings under this Act are kept in any place, he may after obtaining a warrant from the Magistrate, enter that place and cause a search to be made at any time.

(2) The search made under sub-section (1) shall be carried out in accordance with the relevant provisions of the Code of Criminal Procedure, 1898 (No. V of 1898).

54. Posting of an officer of the SRB to business premises.-- (1) Subject to such conditions and restrictions, as it deems fit to

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1 The words "formulation of policy or administering or implementing" omitted by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

2 The words added by the Sindh Finance Act, 2017 (XXIV of 2017), (Assented on: 14th July, 2017), reported as PTCL 2017 BS. 495.

3 Substituted for the word, brackets and figures "sub-section (2) or (3)," by the Sindh Finance Act, 2017 (XXIV of 2017), (Assented on: 14th July, 2017), reported as PTCL 2017 BS. 495.

4 Section 52A inserted by the Sindh Finance Act, 2026 (XX of 2026), (Assented on: 30th June, 2026).

impose, the Board may post an officer of the SRB to the premises of a registered person or class of such persons to monitor the provision of services by such registered person or persons.

(2) Notwithstanding anything contained in sub-section (1), if a Commissioner SRB, on the basis of material evidence, has reasonable cause to believe that a registered person is involved in evasion of sales tax or tax fraud, he may, by recording the reason in writing, post an officer of the SRB to the premises of such registered person to monitor provision of services by such person.

[1][(3) The person, to whose premises an officer of the SRB is posted under this section, shall provide, on his own cost, all facilities to meet the departmental requirements of such posting as may be determined by the Board or the Commissioner SRB.

Explanation: The powers of the Board or the Commissioner SRB, under this section, are independent of the provisions of section 53.]

[2]**[54A. Monitoring or tracking by electronic or other means.--**(1) Subject to such conditions, restrictions and procedure, as it may deem fit to impose or specify, the Board may, by notification in the official Gazette, specify any registered person or class of registered persons or any of the services or class of services in respect of which monitoring or tracking of provision of service or services may be implemented through electronic or other means as may be prescribed.

(2) The Board may, in the prescribed manner, devise and implement an electronic system for monitoring and capturing the transactions recorded or the invoices issued by a registered person or a class of registered persons or a service or services or class of services, and transferring the information, obtained by such monitoring or capturing of transactions or invoices, to the computer systems of the Board on real time basis or otherwise.

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1 Sub-section (3) added by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

2 Section 54A added by the Sindh Finance Act, 2017 (XXIV of 2017), (Assented on: 14th July, 2017), reported as PTCL 2017 BS. 495.

(3) From such date as may be prescribed by the Board, the persons providing or rendering taxable services shall compulsorily use such electronic means or systems, including fiscal cash registers, as may be specified or prescribed by the Board, for issuance of tax invoice [1][under the e-invoicing system].]

[2][**54B. Power to seal the business premises.--**If an officer of the SRB, not below the rank of a Commissioner, is satisfied that any person:--

(a) is liable to be registered under this Act but is not actually registered in terms of the provisions of section 24; or

(b) is not an active taxpayer in terms of the provisions of clause (1A) of section 2; or

(c) is consistently non-compliant with the provisions of this Act or the rules made thereunder,

he may, by an order in writing, direct that the business premises of that person be sealed for a period not exceeding four months after giving a notice in writing:

Provided that when the cause of such sealing, as aforesaid, has ceased to exist, such officer of the SRB shall, through an order in writing, direct the de-sealing of the sealed premises.]

55. Revision by the Commissioner SRB.--(1) The Commissioner SRB may, of his own motion or on an application made in writing by a registered person for revision, call for and examine the record of any proceeding under this Act [3][or the rules made thereunder] in which an order has been passed by an officer of the SRB other than the Commissioner (Appeals) SRB.

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1 The words added by the Sindh Finance Act, 2019 (XII of 2019), (Assented on: 5th July, 2019), reported as PTCL 2019 BS. 773.

2 Section 45B inserted by the Sindh Sales Tax on Services (Amendment) Act, 2021 (VII of 2023), (Assented on: 8th March, 2023), reported as PTCL 2023 BS. 41.

3 The words inserted by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

(2) If after examining the record under sub-section (1), the Commissioner SRB is not satisfied with the legality or propriety of any order passed by an officer of the SRB, the Commissioner SRB may make such revision to the order as he may think fit.

(3) No order imposing or enhancing any penalty or fine requiring payment of a greater amount of sales tax than the originally levied amount shall be passed unless the person affected by such order has been given an opportunity of showing cause and of being heard.

(4) The Commissioner SRB shall not revise any order under sub-section (2) if:--

(i) an appeal under section 57 is pending or the matter has been referred to resolution under section 65;

(ii) where an appeal against the order lies under section 57, the time within which such appeal may be made has not expired or the person has not waived his right of appeal;

(iii) in the case of an application made by a person, the application has not been made within ninety days of the date on which such order was served on the person, unless the Commissioner SRB is satisfied that the person was prevented by sufficient cause from making the application within the time allowed;

(iv) in the case where the Commissioner SRB has on his own motion called for and examined an order passed by a sub-ordinate officer, more than five years have lapsed from the date of the original order.

(5) No application for revision of an assessment shall be made under sub-section (1) unless the amount of tax due under the assessment that is not in dispute has been paid by the taxpayer.

56. Revision by the Board.--(1) The Board may, of its own motion, call for and examine the record of any departmental proceedings under this Act or the rules made there under for the purpose of satisfying itself as to the legality or propriety of any decision or order passed therein by an officer of the SRB other than the Commissioner (Appeals) SRB.

(2) If after examining the record under sub-section (1), the Board is not satisfied with the legality or propriety of any decision or order passed by an officer of the SRB, it may pass such order as it may think fit.

(3) No order imposing or enhancing any penalty or fine requiring payment of a greater amount of sales tax than the originally levied amount shall be passed unless the person affected by such order has been given an opportunity of showing cause and of being heard.

(4) No proceeding under this section shall be initiated in a case where an appeal under section 57 is pending or the matter has been referred to resolution under section 65.

(5) No order shall be made under this section after the expiry of five years from the date of the original decision or order of the sub-ordinate officer referred to in sub-section (1).

***

Chapter-IX

APPEALS

57. Appeals.--(1) Any person, other than the Board or any of its officers, aggrieved by any decision or order passed under sections [1][22, 23, [2]*[*or 24B or under sub-section (5) of section 25 or under sections*]* [3][25A, 43], 44, 47, 68 or 76] by an officer of the SRB may, within thirty days of the date of receipt of such decision or order, prefer an appeal to the Commissioner (Appeals) SRB.

(2) An appeal under sub-section (1) shall--

(a) be in the prescribed form;

(b) be verified in the prescribed manner;

[4][(cc) in case the appellant desires to be heard through an agent or authorized representative in terms of section 67 or section 70, be accompanied with a Letter of Authorization, as prescribed;]

(c) state precisely the grounds upon which the appeal is made;

(d) be accompanied by the fee specified in sub-section (3); and

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1 Substituted for the figures, commas and word "13, 18, 19 or 38" by the Sindh Sales Tax on Services (Amendment) Act, 2012 (II of 2012), (Assented on: 26th January, 2012. Earlier the same amendment was made by the Sindh Sales Tax on Services (Amendment) Ordinance, 2011 (XIV of 2011), made on 1st November, 2011.

2 Substituted for the figures "24B" by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

3 Substituted for the comma and figures ", 43" by the Sindh Finance Act, 2017 (XXIV of 2017), (Assented on: 14th July, 2017), reported as PTCL 2017 BS. 495.

4 Clause (cc) added by the Sindh Finance Act, 2014 (XVII of 2014), (Assented on: 7th July, 2014), reported as PTCL 2014 BS. 357.

(e) be lodged with the Commissioner (Appeals) SRB within the time set out in sub-section (4).

(3) The prescribed fee shall be--

(i) where the appellant is a company, [1][two] thousand rupees; or

(ii) where the appellant is not a company, [2][one thousand] rupees.

[3][(4) An appeal under this section shall be preferred to the Commissioner (Appeals) within thirty days from the date on which the order or decision is served upon the appellant.]

(5) The Commissioner (Appeals) SRB may, upon application in writing by the appellant, admit an appeal after the expiration of the period specified in sub-section (4) if the Commissioner (Appeals) SRB is satisfied that the appellant was prevented by sufficient cause from lodging the appeal within that period.

58. Procedure in appeal.--(1) The Commissioner (Appeals) SRB shall give notice of the day fixed for the hearing of the appeal to the appellant and to the officer of the SRB against whose order the appeal has been made.

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1 Substituted for the word "one" by the Sindh Finance Act, 2014 (XVII of 2014), (Assented on: 7th July, 2014), reported as PTCL 2014 BS. 357.

2 Substituted for the word "two hundred" by the Sindh Finance Act, 2014 (XVII of 2014), (Assented on: 7th July, 2014), reported as PTCL 2014 BS. 357.

3 Sub-section (4) substituted by the Sindh Finance Act, 2014 (XVII of 2014), (Assented on: 7th July, 2014), reported as PTCL 2014 BS. 357. At the time of substitution sub-section (4) was as under:--

"(4) An appeal shall be preferred to the Commissioner (Appeals) SRB within thirty days of the following:--

(a) where the appeal relates to any assessment or penalty including default surcharge, the date of service of the notice of demand relating to the said assessment or penalty including default surcharge, as the case may be; and

(b) in any other case, the date on which the order to be appealed against is served."

(2) The Commissioner (Appeals) SRB may adjourn the hearing of the appeal from time to time.

(3) The Commissioner (Appeals) SRB may, before the hearing of an appeal, allow an appellant to file any new ground of appeal not specified in the grounds of appeal already filed by the appellant where the Commissioner (Appeals) SRB is satisfied that the omission of the ground from the form of the appeal was not wilful or unreasonable.

(4) The Commissioner (Appeals) may stay the [1][recovery of the whole or any part of the] sales tax due by virtue of the decision or order being appealed against and any such order made by the Commissioner (Appeals) shall remain operative for no more than fifteen days during which period a notice shall be issued to the respondent and after hearing the parties, the order staying recovery may be confirmed, varied or vacated as the Commissioner (Appeals) deems fit but the stay order so confirmed or varied shall remain operative for no more than [2][one hundred [3]*[*eighty*]*] days, including any period for which the recovery may have been stayed prior to the confirmation or variation of the stay order.

(5) The Commissioner (Appeals) SRB may, before disposing of an appeal, call for such particulars as the Commissioner (Appeals) SRB may require respecting the matters arising in the appeal or cause further inquiry to be made by the officer of the SRB.

59. **Decision in appeal.--**(1) In disposing of an appeal lodged under section 57, the Commissioner (Appeals) SRB may pass such order as he thinks fit, confirming, varying, altering, setting aside or annulling the decision or order appealed against.

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1 Substituted for the words "recovery of any" by the Sindh Finance Act, 2019 (XII of 2019), (Assented on: 5th July, 2019), reported as PTCL 2019 BS. 773.

2 Substituted for the word "sixty" by the Sindh Finance Act, 2019 (XII of 2019), (Assented on: 5th July, 2019), reported as PTCL 2019 BS. 773.

3 Substituted for the word "twenty" by the Sindh Finance Act, 2024 (II of 2024), (Assented on: 30th June, 2024), reported as PTCL 2024 BS. 515.

In deciding an appeal, the Commissioner (Appeals) SRB may make such further inquiry as may be necessary provided that he shall not remand the case for *denovo* consideration [1][:]

[2][Provided that the inquiry under this sub-section shall be completed within a period not exceeding sixty days from the date the inquiry is ordered by the Commissioner (Appeals).]

(3) The Commissioner (Appeals) SRB shall not increase the amount of any tax payable by the appellant unless the appellant has been given an opportunity of showing cause against such increase.

(4) As soon as practicable after deciding an appeal, the Commissioner (Appeals) SRB shall serve his order on the appellant and the officer of the SRB who made the order appealed against.

(5) An order passed by the Commissioner (Appeals) SRB under sub-section [3][(1)] shall be passed not later than one hundred and [4][eighty days] from the date of filing of appeal or within such extended period, not exceeding sixty days, as the Commissioner (Appeals) SRB may, for reasons to be recorded in writing fix.

(6) In computing the aforesaid time period, any period during which the proceedings are adjourned on account of a stay order [5][or the inquiry under sub-section (2)] or proceedings under section 65 or the time taken through adjournment by the appellant

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1 Substituted for the full stop by the Sindh Finance Act, 2026 (XX of 2026), (Assented on: 30th June, 2026).

2 Proviso added by the Sindh Finance Act, 2026 (XX of 2026), (Assented on: 30th June, 2026).

3 Substituted for the brackets and figure "(3)" by the Sindh Finance Act, 2014 (XVII of 2014), (Assented on: 7th July, 2014), reported as PTCL 2014 BS. 357.

4 Substituted for the words "twenty days" by the Sindh Sales Tax on Services (Amendment) Act, 2021 (VII of 2023), (Assented on: 8th March, 2023), reported as PTCL 2023 BS. 41.

5 The words inserted by the Sindh Finance Act, 2026 (XX of 2026), (Assented on: 30th June, 2026).

[1][* * *] shall be excluded.

[2][(7) Where the Commissioner (Appeals) has not made an order under sub-section (1) before the expiration of the period prescribed under sub-section (5), read with sub-section (6), the Commissioner (Appeals) shall transfer the undecided appeal to the Appellate Tribunal which shall decide the undecided appeal as if it has been filed against the order of the Commissioner (Appeals):

Provided that while transferring the un-decided appeal to the Appellate Tribunal, the Commissioner (Appeals) shall give due intimation, in this regard, to the appellant and his agent or authorized representative and also to the Chairman of the Board.

(8) While transferring the undecided appeal to the Appellate Tribunal, the Commissioner (Appeals) shall attach a report explaining the circumstances and reasons due to which the appeal could not be decided within the prescribed time.]

60. Appointment of the Appellate Tribunal.--(1) There shall be established an Appellate Tribunal to exercise the functions conferred on such Tribunal by this Act or the rules made thereunder.

(2) The Appellate Tribunal shall consist of a Chairperson and such other judicial and [3][technical] members as are appointed by the Government having regard to the needs of the

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1 The words "not exceeding thirty days" omitted by the Sindh Finance Act, 2014 (XVII of 2014), (Assented on: 7th July, 2014), reported as PTCL 2014 BS. 357.

2 Sub-sections (7) & (8) substituted by the Sindh Finance Act, 2014 (XVII of 2014), (Assented on: 7th July, 2014), reported as PTCL 2014 BS. 357. At the time of substitution sub-sections (7) & (8) were as under:--

"(7) Where the Commissioner (Appeals) SRB has not made an order under sub-section (1) before the expiration of four months from the end of the month in which the appeal was lodged, the relief sought by the appellant in the appeal shall be treated as having been given and all the provisions of this Act shall have effect accordingly.

(8) For the purposes of sub-section (7), any period during which the hearing of an appeal is adjourned on the request of the appellant shall be excluded in the computation of the period of four months."

3 Substituted for the word "accountant" by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

Tribunal.

(3) A person may be appointed as a Judicial Member of the Appellate Tribunal if the person--

[1][(a) [2][* * *] is or has been a Judge of the Sindh High Court or is or has been Judge of a District and Sessions Court with at least two years of service as a District and Sessions Judge.]

(b) is below the age of [3][seventy] years.

[4][(4) A person may be appointed as a Technical Member

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1 Clause (a) substituted by the Sindh Finance Act, 2014 (XVII of 2014), (Assented on: 7th July, 2014), reported as PTCL 2014 BS. 357. At the time of substitution Clause (a) was as under:--

"(a) is qualified to be a Judge of High Court and has remained a Judge of the District court for at least 5 years,"

2 The word "who" omitted by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

3 Substituted for the word "sixty-five" by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

4 Sub-section (4) substituted by the Sindh Sales Tax on Services (Amendment) Act, 2021 (VII of 2023), (Assented on: 8th March, 2023), reported as PTCL 2023 BS. 41. At the time of substitution sub-section (4) was as under:--

"(4) A person may be appointed [a][as a] [b][Technical Member] of the Appellate Tribunal if the person is an officer of the SRB/FBR equivalent in rank to that of:--

(a) a Commissioner (Appeals) SRB/FBR having at least [c][five years experience as Commissioner (Appeals) SRB]; or

(b) a Commissioner SRB/FBR having at least five years experience as Commissioner SRB [d][including at least three years experience as Commissioner (Appeals) SRB]; and

(c) is below the age of [e][seventy] [f][but not below the age of forty-five years.];"

a Substituted for the words "as an" by the Sindh Finance Act, 2016 (XXIV of 2016), (Assented on: 18th July, 2016), reported as PTCL 2016 BS. 445.

b Substituted for words "Accountant Member" by the Sindh Finance Act, 2014 (XVII of 2014), (Assented on: 7th July, 2014), reported as PTCL 2014 BS. 357.

c Substituted for the words "three years experience as Commissioner SRB" by the Sindh Finance Act, 2019 (XII of 2019), (Assented on: 5th July, 2019), reported as PTCL 2019 BS. 773.

of the Appellate Tribunal if he is below the age of sixty-five years but not below the age of fifty years and is or has been:--

(a) a Technical Member of a Customs Appellate Tribunal in terms of sub-section (4) of section 194 of the Customs Act, 1969 (Act No. IV of 1969) or an Accountant Member of an Appellate Tribunal Inland Revenue (Appeals) in terms of sub-section (4) of the section 130 of the Income Tax Ordinance, 2001 (Ordinance No. XLIX of 2001) for a period not less than one year; or

[1][(b) a Commissioner of SRB for a period not less than eight years during which he performed the functions of Commissioner (Appeals) for not less than three years]]

[2][(5) * * *]

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d The words added by the Sindh Finance Act, 2019 (XII of 2019), (Assented on: 5th July, 2019), reported as PTCL 2019 BS. 773.

e Substituted for the word "sixty-five" by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

f Substituted for the word "years" by the Sindh Finance Act, 2019 (XII of 2019), (Assented on: 5th July, 2019), reported as PTCL 2019 BS. 773.

1 Clause (b) substituted by the Sindh Finance Act, 2025 (XVI of 2025), (Assented on: 30th June, 2025), reported as PTCL 2025 BS. 467. At the time of substitution Clause (b) was as under:--

"(b) a Commissioner of SRB or a Commissioner (Appeals) of SRB on regular basis for a period not less than five years."

2 Sub-section (5) omitted by the Sindh Finance Act, 2024 (II of 2024), (Assented on: 30th June, 2024), reported as PTCL 2024 BS. 515. At the time of omission sub-section (5) was as under:--

"(5) Notwithstanding anything contained in sub-section (4), the Government may, for [a][ten years] from the day this Act comes into effect, appoint any person who has worked for a minimum of three years:--

(i) in the Federal Board of Revenue or Provincial Excise and Taxation Department in the rank not below the Bs. 20 for 5 years in aggregate, or

(ii) as Collector of Sales Tax (Appeals) under sub-section (b) of section 30 of the Sales Tax Act, 1990, for 3 years with service of at least 5 years in Bs. 20, [b][as a] [c][Technical Member] of the Appellate Tribunal."

(6) The Government shall appoint a member of the Appellate Tribunal as Chairperson of the Tribunal and, except in special circumstances, the person appointed should be a judicial member.

[1][(6A) * * *]

(7) The powers and functions of the Appellate Tribunal shall be exercised and discharged by Benches constituted from members of the Tribunal by the Chairperson of the Tribunal.

(8) Subject to sub-section (7), a Bench shall consist of not less than two members of the Appellate Tribunal and shall be constituted so as to contain an equal number of judicial and [2][technical] members, or so that the number of members of one class does not exceed the number of members of the other class by more than one.

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a Substituted for the words "[a1][five years]" by the Sindh Finance Act, 2016 (XXIV of 2016), (Assented on: 18th July, 2016), reported as PTCL 2016 BS. 445.

a1 Substituted for the words "three years" by the Sindh Finance Act, 2014 (XVII of 2014), (Assented on: 7th July, 2014), reported as PTCL 2014 BS. 357.

b Substituted for the words "as an" by the Sindh Finance Act, 2016 (XXIV of 2016), (Assented on: 18th July, 2016), reported as PTCL 2016 BS. 445.

c Substituted for words "Accountant Member" by the Sindh Finance Act, 2014 (XVII of 2014), (Assented on: 7th July, 2014), reported as PTCL 2014 BS. 357.

1 Sub-section (6A) omitted by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115. At the time of omission sub-section (6A) was as under:--

"[a][(6A) Notwithstanding anything contained in this section or in sections 61 and 62 and till such time that an Appellate Tribunal is established under this Act, the appeals under section 61 shall be heard and decided and the functions of the Appellate Tribunal shall be exercised by a bench comprising of at least two Members, as defined in clause (h) of section 2 of the Sindh Revenue Board Act, 2010 (Sindh Act No. XI of 2010). In case of difference of opinion between the two Members deciding the appeal, the case shall be decided by the Chairman of the Board, acting as the referee Member of the bench.]"

a Sub-section (6A) inserted by the Sindh Finance Act, 2013 (XLI of 2013), (Assented on: 11th July, 2013), reported as PTCL 2014 BS. 332.

2 Substituted for the word "accountant" by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

(9) The Government may, by notification in the official Gazette, direct that all or any of the powers of the Appellate Tribunal shall be exercised by:--

(i) any one member; or

(ii) more members than one, jointly or severally.

(10) Notwithstanding anything contained in sub-sections (7) and (8), the Chairperson may constitute as many Benches consisting of a single member as he may deem necessary to hear such cases or class of cases as the Government may by order in writing, specify.

(11) The Chairperson or other member of the Appellate Tribunal authorized, in this behalf by the Chairperson may, sitting singly, dispose of any case where the amount of tax or penalty involved does not exceed [1][one] million rupees.

(12) Subject to sub-section (10), if the members of a Bench differ in opinion on any point, the point shall be decided according to the opinion of the majority.

(13) If the members of a Bench are equally divided on a point, they shall state the point on which they differ and the case shall be referred by the Chairperson for hearing on that point to one or more other members of the Appellate Tribunal, and the point shall be decided according to the opinion of the majority of the members of the Tribunal who have heard the case including those who first heard it.

(14) If there are an equal number of members on the Appellate Tribunal, the Government may [2][at the request of the Chairperson, nominate an Officer not below the rank of BS 20 to be] an additional member for the purpose of deciding the case on which there is a difference of opinion.

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1 Substituted for the word "five" by the Sindh Finance Act, 2024 (II of 2024), (Assented on: 30th June, 2024), reported as PTCL 2024 BS. 515.

2 Substituted for the word "appoint" by the Sindh Finance Act, 2019 (XII of 2019), (Assented on: 5th July, 2019), reported as PTCL 2019 BS. 773.

(15) Subject to this Act the Appellate Tribunal shall have the power to regulate its own procedure, and the procedure of Benches of the Tribunal in all matters arising out of the discharge of its functions including the places at which the Benches shall hold their sittings.

61. Appeal to the Appellate Tribunal.--(1) Where the taxpayer or the officer of the SRB objects to any order passed by [1][the Commissioner under section 55 or by the Board under section 56 or by] the Commissioner (Appeals) SRB, including an order under sub-section (4) of Section 58, the taxpayer [2][or the officer may] appeal to the Appellate Tribunal against such order.

(2) An appeal under sub-section (1) shall be--

(a) in the prescribed form;

(b) verified in the prescribed manner;

[3][(bb) accompanied by a Letter of Authorization, as prescribed, in case the appellant desires to be heard through an agent or authorized representative in terms of section 67 or section 70;]

(c) accompanied, except in case of an appeal preferred by an officer of the SRB, by the fee specified in sub-section (3); and

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1 The words and figures inserted by the Sindh Finance Act, 2014 (XVII of 2014), (Assented on: 7th July, 2014), reported as PTCL 2014 BS. 357.

2 Substituted for the words "or officer may" by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

3 Clause (bb) substituted by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115. At the time of substitution Clause (bb) was as under:--

"[a][(bb) in case the appellant desires to be heard through an agent or authorized representative in terms of section 67 or section 70, be accompanied by a Letter of Authorization as prescribed;]"

a Clause (bb) added by the Sindh Finance Act, 2014 (XVII of 2014), (Assented on: 7th July, 2014), reported as PTCL 2014 BS. 357.

(d) preferred to the Appellate Tribunal within sixty days of the date of service of order of the [1][Commissioner or the Board or] Commissioner (Appeals) SRB on the taxpayer or the officer of the SRB, as the case may be.

(3) The prescribed fee shall be two thousand rupees.

(4) The Appellate Tribunal may, upon application in writing, admit an appeal after the expiration of the period specified in clause (d) of sub-section (2) if it is satisfied that the person appealing was prevented by sufficient cause from filing the appeal within that period.

62. Disposal of appeals by the Appellate Tribunal.--(1) The Appellate Tribunal may, before disposing of an appeal, call for such particulars as it may require in respect of the matters arising on the appeal or cause further inquiry to be made by the officer of the SRB.

(2) The Appellate Tribunal shall afford an opportunity of being heard to the parties to the appeal and, in case of default by any of the parties on the date of hearing, the Tribunal may, if it deems fit, dismiss the appeal in default, or may proceed *ex parte* to decide the appeal on the basis of the available record.

(3) The Appellate Tribunal shall decide the appeal within six months of its filing.

(4) The Appellate Tribunal may stay the recovery of any sales tax due by virtue of the decision or order being appealed against and any such order made by the [2][Appellate Tribunal shall] remain operative for no more than thirty days during which period a notice shall be issued to the respondent and after hearing the parties, the order staying recovery may be confirmed, varied or

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1 The words inserted by the Sindh Finance Act, 2014 (XVII of 2014), (Assented on: 7th July, 2014), reported as PTCL 2014 BS. 357.

2 Substituted for the words “Appellate shall” by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

vacated as the Appellate Tribunal deems fit but the stay order so confirmed or varied shall remain operative for no more than ninety days, including any period for which the recovery may have been stayed prior to the confirmation or variation of the stay order.

(5) In deciding the appeal, the Appellate Tribunal may, without prejudice to the powers specified in sub-section (2), make an order to--

(a) affirm, modify or annul the order being appealed against; or

(b) remand the case to the officer of the SRB or the Commissioner (Appeals) SRB for making such inquiry or taking such action as the Tribunal may direct.

(6) The Appellate Tribunal shall not increase the amount of any tax payable, penalty or default surcharge unless the taxpayer has been given a reasonable opportunity of showing cause against such increase.

(7) The Appellate Tribunal shall communicate its order to the taxpayer and the concerned officer of the SRB.

(8) Save as provided in section 63, the decision of the Appellate Tribunal on an appeal shall be final.

63. Reference to the High Court.--(1) Within sixty days of the communication of the order of the Appellate Tribunal under section 62, the aggrieved person or any officer of the SRB not below the rank of [1][an Assistant] Commissioner SRB, authorized by the Commissioner SRB may prefer an application in the prescribed form alongwith a statement of the case to the High Court, stating any question of law arising out of such order.

(2) The statement to the High Court referred to in sub-

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1 Substituted for the words "a Deputy" by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

section (1), shall set out the facts, the determination of the Appellate Tribunal and the question of law, which arises out of its order.

(3) Where, on an application made under sub-section (1), the High Court is satisfied that a question of law arises out of the order referred to in sub-section (1), it may proceed to hear the case.

(4) A reference to the High Court under this section shall be heard by a bench of two judges of the High Court and, in respect of the reference, the provisions of section 98 of the Code of Civil Procedure, 1908 (Act V of 1908), shall apply, so far as may be, notwithstanding anything contained in any other law for the time being in force.

(5) The High Court upon hearing a reference under this section shall decide the question of law raised by the reference and deliver a judgment thereon specifying the grounds on which the judgment is based and the order of the Tribunal shall stand modified accordingly. The Court shall send a copy of the judgment under the seal of the Court to the Appellate Tribunal.

(6) The cost of any reference to the High Court shall be in the discretion of the Court.

(7) Notwithstanding that a reference has been made to the High Court, the tax shall be payable in accordance with the order of the Appellate Tribunal.

Provided that, if the amount of tax is reduced as a result of the judgment in the reference, and amount of tax found refundable by the High Court, the High Court may on application by [1][an Assistant] Commissioner SRB authorized by the Commissioner SRB within thirty days of the receipt of the judgment of the High Court that he intends to seek leave to appeal to the Supreme Court, make an order authorizing the postponement of the refund until the disposal of the appeal by the Supreme Court.

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1 Substituted for the words "a Deputy" by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

(8) Where recovery of tax has been stayed by the High Court by an order, such order shall cease to have effect on the expiration of a period of six months following the day on which it is made unless the reference is decided, or such order is withdrawn by the High Court before the expiry of six months.

(9) Section 5 of the Limitation Act, 1908 (IX of 1908), shall apply to an application made to the High Court under sub-section (1).

(10) An application under sub-section (1) by a person other than the [1][Assistant] Commissioner SRB authorized by the Commissioner SRB shall be accompanied by a fee of one hundred rupees.

(11) Notwithstanding anything contained in any provision of this Act, where any reference or appeal was filed with the approval of the Commissioner SRB by an officer of lower rank than the Commissioner SRB, and the reference or appeal is pending before an appellate forum or the Court, such reference or appeal shall always be deemed to have been so filed by the Commissioner SRB.

64. Deposit of sales tax demand while appeal is pending.-- [2][Subject to the provisions of sub-section (4) of section 58 and sub-section (4) of section 62, where] in any appeal, the decision or order appealed against relates to any sales tax demanded under this Act, the person who has filed the appeal shall, [3][deposit the amount of tax, as assessed, determined, adjudged or imposed in the decision or the order appealed against.].

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1 Substituted for the word "Deputy" by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

2 Substituted for the word "Where" by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

3 Substituted for the commas and words "pending the appeal, deposit the admitted amount of sales tax based on the return filed under section 30 or as may be determined by the Commissioner (Appeals) SRB or the Appellate Tribunal where such return has not been filed" by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

65. Alternate Dispute Resolution.--(1) Notwithstanding any other provisions of this Act, or the rules made there under, any registered person aggrieved in connection with any dispute pertaining to:--

(a) the liability of sales tax against the registered person;

(b) the extent of waiver of default surcharge and penalty;

(c) relaxation of any procedural or technical irregularities and condonation of any prescribed time limitation; and

(d) any other specific relief required to resolve the dispute, may apply to the Board for the appointment of a committee for the resolution of any dispute mentioned in detail in the application.

(2) Notwithstanding anything contained in sub-section (1), the Board shall not accept an application under sub-section (1) where criminal proceedings have been initiated or where, the Board is of the opinion that the interpretation of a question of law having a larger impact on revenue or on a number of similar cases is involved.

(3) The Board may, after examination of the application of a registered person, appoint a committee within thirty days of receipt of such application, consisting of an officer of the SRB not below the rank of a Deputy Commissioner SRB and a second person from the notified panel consisting of chartered or cost accountants, advocates, representatives of trade bodies or associations, retired officers of the rank of not less than BS-20, retired judges, or any other reputable taxpayers, for the resolution of the dispute.

(4) The committee constituted under sub-section (3) shall examine the issue and may, if it deems fit, conduct an inquiry, seek expert opinions, direct any officer of the SRB or any other

person to conduct an audit and shall make recommendations to the Board within ninety days of its constitution in respect of the dispute. If the committee fails to make recommendations within the said period the Board shall dissolve the committee and constitute a new committee which shall decide the matter within a further period of ninety days. If after the expiry of that period the dispute is not resolved the matter shall be taken up by the appropriate forum provided under this Act for decision.

(5) The Board may, on the recommendation of the committee, pass such order, as it may deem appropriate within forty-five days of the receipt of the recommendations of the committee.

(6) The registered person may make payment of sales tax as determined by the Board in its order under sub-section (5), and such order of the Board shall be submitted before the forum, tribunal or the Court where the matter is *subjudice* for consideration of orders as deemed appropriate.

65A. Government may appoint [1][an Ombudsman] or may assign duties and functions of [2][Ombudsman] to any officer retired or serving not below the rank of BS-21 officer to act as an [3][Ombudsman] with regard to the redressal of grievances of the tax payers or the registered persons [4][* * *] [5][for maladministration involving inattention, neglect, inordinate delays and ineptitude on the part of an officer of the SRB in the discharge of his function

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1 Substituted for the word "Ombudsmen" by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

2 Substituted for the word "ombudsmen" by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

3 Substituted for the word "ombudsmen" by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

4 The words "for inordinate" omitted by the Sindh Finance Act, 2019 (XII of 2019), (Assented on: 5th July, 2019), reported as PTCL 2019 BS. 773.

5 Substituted for the words and commas "delays, maladministration within the field offices of Sindh Revenue Board for delays, ineptitude or for misconduct" by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

and duties], and may advise the Board to adopt corrective measures for implementation of such advice. Government may frame rules in consultation with the SRB for implementation of the provisions [1][of this section].

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1 The words added by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

Chapter-X

RECOVERY OF ARREARS

66. Recovery of arrears of tax.--(1) Subject to sub-section (2), where any amount of tax is due from any person, the officer of the SRB may:--

(a) deduct the amount from any money owing to the person from whom such amount is recoverable and which may be at the disposal or in the control of such officer or any officer of the SRB;

(b) require by a notice in writing any person who holds or may subsequently hold any money for or on account of the person from whom tax may be recoverable to pay to such officer the amount specified in the notice;

[1][(c) require, by notice in writing, any bank to attach the person's bank accounts and to remit the amount, sought to be recovered, to the Board;

(d) place embargo on economic activity of the person or seal the business premises of the person till such time as the amount of tax is paid or recovered in full;]

(e) attach and sell or sell without attachment any movable or immovable property of the person from

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1 Clauses (c) & (d) substituted by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115. At the time of substitution Clauses (c) & (d) was as under:--

"(c) require by a notice in writing any bank to attach that person's bank accounts;

(d) seal the persons business premises till such time as the amount of tax is paid or recovered in full;"

whom tax is due; and

(f) recover such amount by attachment and sale of any moveable or immovable property of the guarantor, person, company, bank or financial institution where a guarantor or any other person, company, bank or financial institution fails to make payment under such guarantee, bond or instrument [1][:]

[2][Provided that the officer of the SRB shall not issue notice under this section or the rules made thereunder for recovery of any tax due from a taxpayer if the said taxpayer has filed an appeal under section 57 [3][or under section 61] in respect of the order under which the tax sought to be recovered has become payable and the appeal has not been decided by the Commissioner (Appeals) [4][or the Appellate Tribunal, respectively], subject to the condition that an amount equal to [5][twenty] per cent of the amount of tax due has been paid by the tax payer [6][:]

[7][Provided further that in cases where assessment of tax has been made under section 23 or where determination of tax not levied or short levied has been adjudged under section 47, action

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1 Substituted for the full stop by the Sindh Finance Act, 2017 (XXIV of 2017), (Assented on: 14th July, 2017), reported as PTCL 2017 BS. 495.

2 Proviso added by the Sindh Finance Act, 2017 (XXIV of 2017), (Assented on: 14th July, 2017), reported as PTCL 2017 BS. 495.

3 The words and figures inserted by the Sindh Finance Act, 2026 (XX of 2026), (Assented on: 30th June, 2026).

4 The words inserted by the Sindh Finance Act, 2026 (XX of 2026), (Assented on: 30th June, 2026).

5 Substituted for the word "[a][ten]" by the Sindh Finance Act, 2026 (XX of 2026), (Assented on: 30th June, 2026).

a Substituted for the words "twenty-five" by the Sindh Finance Act, 2024 (II of 2024), (Assented on: 30th June, 2024), reported as PTCL 2024 BS. 515.

6 Substituted for the full stop by the Sindh Finance Act, 2019 (XII of 2019), (Assented on: 5th July, 2019), reported as PTCL 2019 BS. 773.

7 Proviso added by the Sindh Finance Act, 2019 (XII of 2019), (Assented on: 5th July, 2019), reported as PTCL 2019 BS. 773.

for the recovery of the tax and the default surcharge and penalty relating thereto shall not be made under this section for a period of thirty days from the date of the order of such assessment or determination.]

(2) If any arrears of tax, default surcharge, penalty or any other amount which is payable by any person cannot be recovered in the manner prescribed above, the Board or any officer authorized by the Board, may, write off the arrears or amount in the manner as may be prescribed by the Board.

(3) For the purpose of recovery of tax, penalty or any other demand raised under this Act, the officer of the SRB shall have the same powers which under the Code of Civil Procedure, 1908 (V of 1908) a Civil Court has for the purpose of recovery of an amount due under a decree.

(4) [1][Provisions] of Land Revenue Act, 1967 would *mutatis mutandis* apply for the recovery of the arrears of the taxable amount to any person under this Act.

(5) The Deputy Commissioner and the Assistant Commissioner, Sindh Revenue Board shall have and exercise the powers of the Collector and Assistant Collector respectively as defined in Land Revenue Act, 1967 for the purposes of recovery of arrears of Sales Tax.

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1 Substituted for the word "Provision" by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

Chapter-XI

AGENTS, REPRESENTATIVES AND E-INTERMEDIARIES

67. Agent.--(1) For the purpose of this Act and subject to sub-sections (2) and (3), the expression "agent" in respect of a registered person, means--

(a) where the person is an individual under a legal disability, the guardian or manager who receives or is entitled to receive income on behalf, or for the benefit of the individual;

(b) where the person is a company (other than a trust, a Provincial Government, or local authority in Pakistan), a director or a manager or secretary or accountant or any similar officer of the company;

(c) where the person is a trust declared by a duly executed instrument in writing whether testamentary or otherwise, any trustee of the trust;

(d) where the person is a Provincial Government, or local authority in Pakistan, any individual responsible for accounting for the receipt and payment of money or funds on behalf of the Provincial Government or local authority;

(e) where the person is an association of persons, a director or a manager or secretary or accountant or any similar officer of the association or, in the case of a firm, any partner in the firm;

(f) where the person is the Federal Government, any individual responsible for accounting for the receipt and payment of moneys or funds on behalf of the Federal Government; or

(g) where the person is a public international organization, or a foreign government or political sub-division of a foreign government, any individual responsible for accounting for the receipt and payment of moneys or funds in Pakistan on behalf of the organization, government, or political subdivision of the government.

(h) When any person is expressly or impliedly authorised by a registered person to be his agent for all or any of the purposes of this Act.

(2) Where the Court of Wards, the Administrator General, the Official Trustee, or any receiver or manager appointed by, or under, any order of a Court receives or is entitled to receive income on behalf, or for the benefit of any person, such Court of Wards, Administrator General, Official Trustee, receiver, or manager shall be the agent of the person for the purposes of this Act.

(3) Notwithstanding anything in this section, any registered person may expressly or impliedly authorise another person to be his agent for all or any of the purposes [1][of] this Act.

68. Liability and obligations of agents.--(1) Every agent of a person shall be responsible for performing any duties or obligations imposed by or under this Act on the person, including the payment of tax.

(2) Subject to sub-section (5) of this section, any tax that, by virtue of sub-section (1), is payable by an agent of a registered person shall be recoverable from the agent only to the extent of any assets of the registered person that are in the

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1 The word inserted by the Sindh Sales Tax on Services (Amendment) Act, 2021 (VII of 2023), (Assented on: 8th March, 2023), reported as PTCL 2023 BS. 41.

possession or under the control of the agent.

(3) Every agent of a registered person who pays any tax owing by the registered person shall be entitled to recover the amount so paid from the registered person or to retain the amount so paid out of any moneys of the registered person that are in the agent's possession or under the agent's control.

(4) Any agent, or any person who apprehends that he may be assessed as an agent, may retain out of any money payable by him to the person on whose behalf he is liable to pay tax (hereinafter in this section referred to as the "principal"), a sum equal to his estimated liability under this Act, and in the event of disagreement between the principal and such an agent or a person as to the amount to be so retained, such agent or person may obtain from the Commissioner SRB a certificate stating the amount to be so retained pending final determination of the tax liability, and the certificate so obtained shall be his authority for retaining that amount.

(5) Every agent shall be personally liable for the payment of any tax due by the agent if, while the amount remains unpaid, the agent--

(a) alienates, charges or disposes of any moneys received or accrued in respect of which the tax is payable; or

(b) disposes of or parts with any moneys or funds belonging to the registered person that is in the possession of the agent or which comes to the agent after the tax is payable, if such tax could legally have been paid from or out of such moneys or funds.

(6) Nothing in this section shall relieve any person from performing any duties imposed by or under this Act on the person which the agent of the person has failed to perform.

69. Liability of the registered person for the acts of his agent.-- A registered person shall be responsible for any and all acts done by his agent.

70. Appearance by authorised representative.--A registered person required to appear before the Appellate Tribunal or an officer of the SRB in connection with any proceedings under this Act may in writing, authorise any person having such qualification as may be prescribed in the rules to represent him or appear on his behalf.

71. E-intermediaries to be appointed.--(1) Subject to such conditions, limitations and restrictions, the Board may, by a notification in the official Gazette, appoint a person to electronically file returns under Chapter [1][VI] and such other documents electronically, as may be prescribed from time to time, on behalf of a registered person.

(2) A registered person may authorize an e-intermediary to electronically file returns or any other documents on his behalf, as specified in sub-section (1).

(3) The return or such other documents filed by an e-intermediary on behalf of a registered person shall be deemed to have been filed by that registered person.

(4) Where this Act requires anything to be done by a registered person and if such thing is done by an e-intermediary authorized by the registered person under sub-section (2), unless the contrary is proved, such thing shall be deemed to have been done with the knowledge and consent of the registered person so that in any proceedings under this Act, the registered person shall be liable as if the thing has been done by him.

(5) Where an e-intermediary, authorized by a registered person under sub-section (2) to act on his behalf, knowingly or wilfully submits false or incorrect information or document or declaration with an intent to avoid payment of tax due or any part

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1 Substituted for the digits "IV" by the Sindh Sales Tax on Services (Amendment) Act, 2021 (VII of 2023), (Assented on: 8th March, 2023), reported as PTCL 2023 BS. 41.

thereof, such e-intermediary shall be jointly and severally responsible for recovery of the amount of tax short paid as a result of such incorrect or false information or document or declaration, without prejudice to any other action that may be taken against him under the relevant provisions of the law.

(6) The Board may, by notification in the official Gazette, prescribe rules for the conduct and transaction of business of e-intermediaries, including their appointment, suspension and cancellation of appointment, subject to such conditions as specified therein.

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Chapter-XII

GENERAL ADMINISTRATION

72. Power to make rules.--(1) The Board may, [1][by notification in the Official Gazette], make rules for carrying out the purposes of this Act.

(2) All rules made under this section or any other provisions of this Act, shall be collected, arranged and published alongwith general orders and departmental instructions, directions, notifications and rulings, if any, at appropriate intervals and sold to the public at a reasonable price.

[2][**72A. Power to require that licenses or permissions to persons providing or rendering taxable services be issued or renewed only after verifying that such persons are duly registered under sections 24, 24A or 24B.--**The Board may, with the approval of Government, by notification in the official Gazette, require that any authority, including a regulatory authority, competent to issue or renew licenses or permissions for engaging into an economic activity which is a taxable service, shall not issue or renew such licenses or permissions unless the licensee or the permission-holder submits the evidence that he is duly registered under section 24 or 24A or 24B of this Act [3][and is also an active taxpayer in terms of clause (1A) of section 2].]

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1 Substituted for the words "with the approval of the Government" by the Sindh Finance Act, 2014 (XVII of 2014), (Assented on: 7th July, 2014), reported as PTCL 2014 BS. 357.

2 Section 72A added by the Sindh Finance Act, 2017 (XXIV of 2017), (Assented on: 14th July, 2017), reported as PTCL 2017 BS. 495.

3 The words inserted by the Sindh Finance Act, 2025 (XVI of 2025), (Assented on: 30th June, 2025), reported as PTCL 2025 BS. 467.

[1][**72B. Classification of services.**--The Board may, by notification in the official Gazette, prescribe a code for classification of services:

Provided that inclusion or exclusion of any service from the code so prescribed shall not determine the taxability or otherwise of such service:

Provided further that in case where a dispute arises in relation to classification of a service under the code, the Board shall decide such dispute and the Board's decision, in this respect, shall be final.

[2][**72C. Taxability of services at the end of financial year.**--Notwithstanding the amendments made through the Sindh Finance Act, 2025, the services on which tax was levied, charged and collected under this Act on 30th June, 2025, the tax shall continue to be levied, charged and collected at the same rate unless expressly exempted or subjected to reduced rate.]

73. Computerized system.--(1) The Board may prescribe the use of a computerized system for carrying out the purposes of this Act, including the receipt of applications for registration, returns and such other declarations or information required to be provided under this Act and the rules made thereunder, from such date and for such registered persons or class of persons as the Board may, by notification in the official Gazette, specify.

(2) The Board may make rules for regulating the conduct and transaction of business in relation to the submission of returns or other information to the Board by the persons required to transmit or receive any information through the computerized system, including matters such as the grant of authorization,

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1 Section 72B inserted by the Sindh Finance Act, 2025 (XVI of 2025), (Assented on: 30th June, 2025), reported as PTCL 2025 BS. 467.

2 Section 72C inserted by the Sindh Finance Act, 2025 (XVI of 2025), (Assented on: 30th June, 2025), reported as PTCL 2025 BS. 467.

suspension and cancellation of authorization and for security of the information transmitted or received through the computerized system.

(3) Unless otherwise proved, the information received in the computerized system from or on behalf of any registered person shall, for all official and legal purposes, be deemed to have been furnished by and received from such registered person.

(4) The business information gathered through computerized system shall be confidential to be used only for official and legal purposes and no unauthorized person shall claim or be provided any access to such information [1][:]

[2][Provided that the Board may make arrangement or agreement, on reciprocal or multilateral basis with the Federal Board of Revenue and other provincial sales tax authorities, for sharing of electronic data of tax returns filed in the computerized system, subject to such limitations and conditions as may be specified by the Board and agreed to in such agreements.]

[3]**[73A. Disclosure of information.--**(1) All particulars contained in--

(a) any statement made, return furnished, accounts or documents produced under the provisions of this Act; or

(b) any evidence given, or affidavit or deposition made in the course of any proceedings under this Act; or

(c) any record of any assessment proceeding or any proceeding relating to the recovery of a demand,

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1 The full-stop replaced by the Sindh Finance Act, 2024 (II of 2024), (Assented on: 30th June, 2024), reported as PTCL 2024 BS. 515.

2 Proviso added by the Sindh Finance Act, 2024 (II of 2024), (Assented on: 30th June, 2024), reported as PTCL 2024 BS. 515.

3 Section 73A inserted by the Sindh Finance Act, 2026 (XX of 2026), (Assented on: 30th June, 2026).

shall be confidential and an officer of the SRB, or its Chairman, Member or Secretary, or any public servant shall not, save as provided in this Act, disclose any such particulars.

(2) Nothing contained in sub-section (1) shall preclude the disclosure of any such particulars to any person acting in the execution of this Act, where it is necessary to disclose the same to him for the purposes of this Act.

(3) Nothing contained in sub-section (1) shall preclude the disclosure of any information to any department or authority of the Federal Government or a Provincial Government, which is authorized under the respective law to have access to such information, or in terms of an agreement made by the Board with such department or authority on bilateral or multilateral basis for the purposes of enabling such department or authority to enforce a tax or levy as is collected by it.]

[1][**74. Removal of difficulties.** For the purposes of removing any difficulty or for bringing the provisions of this Act into effective operation, the Board may, with the approval of Government, by order, direct that the provisions of this Act shall, during such period as may be specified in the order, have effect, subject to such adaptations whether by way of modification or addition or omission as it may deem to be necessary or expedient:

Provided that the power under this section shall not be

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1 Section 74 substituted by the Sindh Finance Act, 2025 (XVI of 2025), (Assented on: 30th June, 2025), reported as PTCL 2025 BS. 467. At the time of substitution Section 74 was as under:--

"**74. Removal of difficulties.**--The Government may, for the purposes of removing any difficulty or for bringing the provisions of this Act into effective operation, by order, direct that provisions of this Act shall, during such period as may be specified in the order, have effect subject to such adaptations whether by way of modification or addition or omission as it may deem to be necessary or expedient:

Provided that the power under this section shall not be exercised after expiry of [a][eight years] from the commencement of this Act.

a Substituted for the words "five years" by the Sindh Finance Act, 2016 (XXIV of 2016), (Assented on: 18th July, 2016), reported as PTCL 2016 BS. 445.

exercised after the expiry of period of three years from the date of commencement of the Sindh Finance Act, 2025.]

75. Service of orders and decisions.--(1) Subject to this Act, any notice, order or requisition required to be served on an individual for the purposes of this Act shall be treated as properly served on the individual if:--

(a) personally served on the individual or, in the case of an individual [1][under a legal disability, on] the agent of the individual;

(b) sent by registered post or courier service to the individual's usual or last known address in Pakistan; [2][* * *]

[3][(bb) sent electronically through e-mail or to the e-folder maintained for the purposes of e-filing of returns by the registered person; or]

(c) served on the individual in the manner prescribed for service of a summons under the Code of Civil Procedure, 1908 (No. V of 1908).

(2) Subject to this Act, any notice order or requisition required to be served on any person, other than an individual to whom sub-section (1) applies, for the purposes of this Act, shall be treated as properly served on the person if:--

(a) personally served on the agent of the person;

(b) sent by registered post or courier service to the person's registered office or address for service of notices under this Act in Pakistan or where the

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1 Substituted for the words "or under a legal disability" by the Sindh Finance Act, 2026 (XX of 2026), (Assented on: 30th June, 2026).

2 The word "or" omitted by the Sindh Sales Tax on Services (Amendment) Act, 2021 (VII of 2023), (Assented on: 8th March, 2023), reported as PTCL 2023 BS. 41.

3 Clause (bb) added by the Sindh Sales Tax on Services (Amendment) Act, 2021 (VII of 2023), (Assented on: 8th March, 2023), reported as PTCL 2023 BS. 41.

person does not have such office or address, the notice is sent by registered post to any office or place of business of the person in Pakistan; [1][* * *]

[2][(bb) sent electronically through e-mail or to the e-folder maintained for the purposes of e-filing of returns by the registered person; or]

(c) served on the manner prescribed for service of a summons under the Code of Civil Procedure, 1908 (No. V of 1908).

(3) Where an association of persons is dissolved any notice, order or requisition required to be served under this Act, on the association or a member of the association may be served on any person's who was the principal officer or a member of the association immediately before such dissolution.

(4) Where a business stands discontinued any notice order or requisition required to be served under this Act, on the person discontinuing the business may be served on the person personally or on any individual who was the person's agent at the time of discontinuance.

(5) The validity of any notice issued under this Act or the validity [3][of any service] of a notice under this Act shall not be called into question after the notice has been complied with in any manner.

[4][(6) For the purposes of clause (bb) of sub-section (1)

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1 The word "or" omitted by the Sindh Sales Tax on Services (Amendment) Act, 2021 (VII of 2023), (Assented on: 8th March, 2023), reported as PTCL 2023 BS. 41.

2 Clause (bb) added by the Sindh Sales Tax on Services (Amendment) Act, 2021 (VII of 2023), (Assented on: 8th March, 2023), reported as PTCL 2023 BS. 41.

3 Substituted for the words "any service" by the Sindh Finance Act, 2016 (XXIV of 2016), (Assented on: 18th July, 2016), reported as PTCL 2016 BS. 445.

4 Sub-section (6) substituted by the Sindh Sales Tax on Services (Amendment) Act, 2021 (VII of 2023), (Assented on: 8th March, 2023), reported as PTCL 2023 BS. 41. At the time of substitution sub-section (6) was as under:--

"(6) Any registered person may indicate, in the manner prescribed in the rules made hereunder, that it wishes to receive all or specific communications, and sub-section (2), a registered person shall be deemed to have received the notice, order or requisition electronically at the expiry of seventy two hours of sending the same through e-mail or to the e-folder maintained for the purposes of his e-filing of returns.]

[1][(7) * * *

(8) * * *

(9) * * *]

76. Correction of clerical errors.--(1) Clerical or arithmetical errors in any assessment, adjudication, order or decision may, at any time, be corrected by the officer of the SRB who made the assessment or adjudication or passed such order or decision or by his successor in office, through an order made under this section.

(2) Before any correction is made under sub-section (1), a notice shall be given to the registered person affected by such correction.

77. Issuance of duplicate of sales tax documents.--An officer of the SRB not below the rank of Assistant Commissioner SRB

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including notifications, orders, assessments and requisitions, from the Board, the Appellate Tribunal or any officer of the SRB electronically."

1 Sub-sections (7), (8) & (9) omitted by the Sindh Sales Tax on Services (Amendment) Act, 2021 (VII of 2023), (Assented on: 8th March, 2023), reported as PTCL 2023 BS. 41. At the time of omission sub-sections (7), (8) & (9) were as under:--

"(7) The Board may, by notification in the official Gazette, direct that all or specific communications, including [a][notifications, notices, show cause notices], orders, assessments and requisitions from the Board, the Appellate Tribunal or any officer of the SRB to a specific registered person or class of registered person shall be made electronically.

(8) For the purposes of sub-section (6) and (7), a registered person shall be considered to have received the electronic communication within seventy-two hours of the sending of the electronic communication by the Board, Appellate Tribunal or officer of the SRB.

(9) For the purposes of sub-sections (6), (7) and (8), an electronic communication is a communication sent by email."

a Substituted for the word "notifications" by the Sindh Finance Act, 2017 (XXIV of 2017), (Assented on: 14th July, 2017), reported as PTCL 2017 BS. 495.

may, [1][on written request of a registered person, issue [2][to that registered person] an attested duplicate of any document filed by that person with the officer of the SRB [3][or any notice or order issued against that person], on payment of [4][1000] rupees per document or [5][250] rupees per page of such document, whichever is higher [6]*[*]* *]*.

78. Power to issue orders, instructions and directions.--The Board may issue such orders, instructions and directions to all officers of the SRB, as it may deem necessary to administer and implement the provisions of this Act and any rules made thereunder.

79. Officers of the SRB to follow Board's orders.--All officers of the SRB and other persons employed in the execution of this Act and the rules made there under shall observe and follow the orders, instructions and directions of the Board:

Provided that no such orders, instructions or directions shall be given so as to interfere with the discretion of officers of the SRB in the exercise of their quasi-judicial functions.

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1 Substituted for the words, figures and comma "on payment of 500 rupees, issue an attested duplicate of any document filed by a registered person with the department" by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

2 The words inserted by the Sindh Sales Tax on Services (Amendment) Act, 2021 (VII of 2023), (Assented on: 8th March, 2023), reported as PTCL 2023 BS. 41.

3 The words inserted by the Sindh Sales Tax on Services (Amendment) Act, 2021 (VII of 2023), (Assented on: 8th March, 2023), reported as PTCL 2023 BS. 41.

4 Substituted for the figures "500" by the Sindh Sales Tax on Services (Amendment) Act, 2021 (VII of 2023), (Assented on: 8th March, 2023), reported as PTCL 2023 BS. 41.

5 Substituted for the figures "200" by the Sindh Sales Tax on Services (Amendment) Act, 2021 (VII of 2023), (Assented on: 8th March, 2023), reported as PTCL 2023 BS. 41.

6 The coma and words ", to that registered person" omitted by the Sindh Sales Tax on Services (Amendment) Act, 2021 (VII of 2023), (Assented on: 8th March, 2023), reported as PTCL 2023 BS. 41.

Chapter-XIII

MISCELLANEOUS

80 Computation of limitation period.--In computing the period of limitation prescribed for any appeal or application under this Act, the day on which the order complained of was served and, if the concerned person was not furnished with a copy of the order, the time requisite for obtaining a copy of such order shall be excluded.

81. Condonation of time-limit.--Where any time or period has been specified under any of the provisions of the Act or rules made there-under within which any act or thing, including submission of an application, filing of a return or payment of tax, is to be done, the Board may, in any case or class of cases, permit such application to be made or such act or thing to be done within such time or period as it may consider appropriate:

Provided that the Board may, by notification in the official Gazette, and subject to such limitations or conditions as may be specified therein, empower any Commissioner SRB to exercise the powers under this section in any case or class of cases.

[1][*Explanation.*--For the purpose of this section, the expression "act or thing to be done" includes any act or thing to be done by the registered person or by the authorities specified in section 34 of this Act.]

[2][**81A. Delegation of functions and powers by the Board.--**

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1 Explanation added by the Sindh Finance Act, 2017 (XXIV of 2017), (Assented on: 14th July, 2017), reported as PTCL 2017 BS. 495.

2 Section 81A added by the Sindh Sales Tax on Services (Amendment) Act, 2021 (VII of 2023), (Assented on: 8th March, 2023), reported as PTCL 2023 BS. 41.

The Board may, subject to such conditions and limitations as it may deem appropriate, delegate, to its Chairman or a Member or to an officer of the SRB, any of its functions and powers as assigned to it under this Act.]

82. Bar of suits, prosecution and other legal proceedings.-- (1) No suit [1][or other legal proceedings] shall be brought in any civil court to set aside or modify [2][any notice issued,] any order passed, any assessment made, any tax levied, any penalty or default surcharge imposed [3][any collection of tax made or any action taken for collection or recovery of any tax or arrears of tax] under this Act.

(2) No suit, prosecution or other legal proceeding shall lie against the Government or against [4][the Board or any officer of the Board or against any public servant] in respect of any [5][action taken or any notice issued or any decision made or any order] passed in good faith under this Act.

(3) Notwithstanding anything in any other law for the time being in force, no investigation or inquiry shall be undertaken or initiated by any governmental agency against any officer or official for anything done in his official capacity under this Act, rules, instructions or directions made or issued there under without the prior approval of the Board.

83. Repeal and Saving.--(1) [6]The Sindh Sales Tax Ordinance, 2000 shall stand repealed with effect from the date this Act comes

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1 The words added by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

2 The words and comma added by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

3 Substituted for the words "or collection of any tax made" by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

4 Substituted for the words "any public servant" by the Sindh Finance Act, 2024 (II of 2024), (Assented on: 30th June, 2024), reported as PTCL 2024 BS. 515.

5 Substituted for the word "order" by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

6 For Ordinance *see* Page Sindh 297.

into force.

(2) Subject to sub-section (3), in making any assessment in respect of any financial year ending prior to the date notified under sub-section (3) of section 1, the provisions of the repealed Ordinance shall in so far as these relate to the amount of sales tax payable in such financial year as if this Act had not come into force.

(3) The assessment, referred to in sub-section (2), shall be made by the officer of the SRB competent under this Act to make an assessment in respect of a financial year beginning after the date notified under sub-section (3) of section 1 [1][of the repealed Ordinance], in accordance with the procedure specified in this Act.

(4) The recovery of any sum found due as a result of the assessment under sub-section (2) shall be recovered under the provisions of this Act.

(5) Any proceeding under the repealed Ordinance pending on the date notified under sub-section (3) of section 1 before any authority, the Appellate Tribunal or any Court by way of appeal, reference, revision or prosecution shall be continued and disposed off as if this Act had not come into force.

(6) Any proceeding relating to an assessment in respect of any financial year ending prior to the date notified under sub-section (3) of section 1 which is initiated after the date notified under sub-section (3) of section 1 will be initiated and conducted in accordance with the procedure specified in this Act.

(7) Any sales tax payable under the repealed Ordinance may be recovered under this Act, but without prejudice to any action already taken for the recovery of the amount under the repealed Ordinance.

[2]**[83A. Act to override other laws.--**The provisions of this Act

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1 The words inserted by the Sindh Finance Act, 2014 (XVII of 2014), (Assented on: 7th July, 2014), reported as PTCL 2014 BS. 357.

2 Section 83A inserted by the Sindh Sales Tax on Services (Amendment) Act, 2021 (VII of 2023), (Assented on: 8th March, 2023), reported as PTCL 2023 BS. 41.

shall have overriding effect notwithstanding anything contrary or inconsistent contained in any other law for the time being in force.]

[1]**[84. Validation.--**[2][(1)] Notwithstanding anything contained in this Act or any law for the time being in force, or any judgment, decree or order of any court, the notifications issued by the Board and the notices issued or orders passed by the officers of SRB for registration of taxpayer or for levy, collection, withholding, payment or recovery of tax on renting of immovable property services [3][or for disallowing the claim, reclaim, adjustment or deduction of input tax on the services acquired or procured from a person who is liable to be registered under the Act but is not actually registered or who does not hold registration number] shall be deemed to have been validly issued or passed under this Act [4][:]]

[5][Provided that the levy and collection of sales tax on renting of immovable property services on any date on or after the first day of July, 2015 shall be deemed to be and shall always be deemed to have been validly levied and collected, notwithstanding anything contained in this Act or any law for the time being in force or any judgment, decree or order of any court [6][:]]

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1 Section 84 inserted by the Sindh Sales Tax on Services (Amendment) Act, 2015 (IV of 2016), (Assented on: 8th March, 2016). Earlier same amendment was made by the Sindh Sales Tax on Services (Amendment) Ordinance, 2015 (V of 2015), (Promulgated On: 26th November, 2015), reported as PTCL 2016 BS. 19.

2 The existing provisions numbered as sub-section (1) by the Sindh Finance Act, 2019 (XII of 2019), (Assented on: 5th July, 2019), reported as PTCL 2019 BS. 773.

3 The words inserted by the Sindh Sales Tax on Services (Amendment) Act, 2021 (VII of 2023), (Assented on: 8th March, 2023), reported as PTCL 2023 BS. 41.

4 Substituted for the full stop by the Sindh Sales Tax on Services (Amendment) Act, 2018 (VII of 2018), assented on 4th April, 2018, reported as PTCL 2018 BS. 457, this amendment shall be deemed to have taken effect on and from 1st day of July, 2015.

5 Proviso added by the Sindh Sales Tax on Services (Amendment) Act, 2018 (VII of 2018), assented on 4th April, 2018, reported as PTCL 2018 BS. 457, this amendment shall be deemed to have taken effect on and from 1st day of July, 2015.

6 Substituted for the full-stop by the Sindh Sales Tax on Services (Amendment) Act, 2021 (VII of 2023), (Assented on: 8th March, 2023), reported as PTCL 2023 BS. 41.

[1][Provided further that the addition of clause (bb) in section 15A shall be deemed to be and shall always be deemed to have validly added on and from the first day of July 2016 notwithstanding anything contained in this Act or any law for the time being in force or any judgment, decree or order of any Court.]

[2][(2) All notifications and orders issued and notified in exercise of the powers conferred upon Government or with the approval of Government under this Act, before the commencement of the Sindh Finance Act, 2019, shall be deemed to have been validly issued and notified in exercise of those powers and with the approval of Government, as the case may be.]

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1 Proviso added by the Sindh Sales Tax on Services (Amendment) Act, 2021 (VII of 2023), (Assented on: 8th March, 2023), reported as PTCL 2023 BS. 41.

2 Sub-section (2) added by the Sindh Finance Act, 2019 (XII of 2019), (Assented on: 5th July, 2019), reported as PTCL 2019 BS. 773.

[1][FIRST SCHEDULE

(List of exempt services)

[*See* section 10(1)]

S. No.	CPC Code	Description	Condition and Restriction
(1)	**(2)**	**(3)**	**(4)**
1	54	Construction services except those falling under CPC code 546	The exemption shall be applicable to services provided or rendered in relation to:-- (1) Construction and development of Export Processing Zone (EPZ), Special Economic Zone (SEZ) and diplomatic and consular buildings; (2) Construction of an independent private residential house, having total covered area not exceeding 10,000 square feet meant for own use by the recipient of the services; (3) Construction relating to such of the low-cost affordable

1 First Schedule substituted by Sindh Finance Act, 2025 (XVI of 2025), (Assented on: 30th June, 2025), *w.e.f.* 1st July, 2025, reported as PTCL 2025 BS. 467. For detail *see* **Legal Reference** *see* at the end of **First Schedule**

S. No.	CPC Code	Description	Condition and Restriction
(1)	(2)	(3)	(4)
			public housing projects as are sponsored and funded by the Federal Government or by the Government of Sindh, subject to the condition that the houses are built or constructed on plot of upto 125 square yards or covered area of the apartment and flats so built or constructed under the project, does not exceed 900 square feet; (4) Maintenance and repair in relation to agriculture, horticulture, animal husbandry and dairy farming; and (5) Construction services related to construction work undertaken by a person whose annual turnover does not exceed four million rupees in a financial year.

S. No.	CPC Code	Description	Condition and Restriction
(1)	(2)	(3)	(4)
2	611	Wholesale trade services, except on a fee or contract basis	The exemption shall not be applicable to services provided or rendered by ship chandlers.
3	62	Retail trade services except those falling under CPC code 625	The exemption shall not be applicable to services provided or rendered on fee or contract basis.
4	63	Accommodation, food and beverage services	The exemption shall be applicable to services provided or rendered in relation to-- (1) Clubs, whose initiation fee for members does not exceed thirty thousand rupees and whose monthly fee/subscription for the members also does not exceed five hundred rupees; (2) Room or unit accommodation services for students in student residences attached to educational institutions; (3) Food served by flight-kitchen on-board the conveyance leaving

S. No.	CPC Code	Description	Condition and Restriction
(1)	(2)	(3)	(4)
			for a destination outside Pakistan; and (4) Restaurants and caterers whose annual turnover does not exceed five million rupees in a financial year except those which are-- (i) air-conditioned on any day in a financial year or located within the building or premises of air-conditioned shopping malls or shopping plazas; or (ii) located within the building, premises or precincts of any hotel, motel, guest house, farmhouse or club whose services are liable to sales tax; or (iii) providing or rendering services in the

S. No.	CPC Code	Description	Condition and Restriction
(1)	(2)	(3)	(4)
			building, premises or precincts, hall or lawn of any hotel, motel, guest house, farmhouse, marriage hall and lawn or club whose services are liable to sales tax; or (iv) franchisers or franchisees; or (v) having more than one branch or outlet in Sindh; or (vi) having total utility bills (gas, electricity and telephone) exceeding rupees forty thousand in any month during a financial year.
5	64	Passenger transport services	The exemption shall not be applicable to services provided or rendered in relation to-- (1) Rent a car and

S. No.	**CPC Code**	**Description**	**Condition and Restriction**
(1)	**(2)**	**(3)**	**(4)**
			vehicle rental services; (2) Services provided or rendered by the owners or drivers of the vehicles using the cab aggregator services; and (3) Chartered flight services within Sindh or originating from any air field in Sindh.
6	672	Storage and warehousing services	The exemption shall be applicable to services provided or rendered in relation to [2][food grains and fresh vegetables and fruits not subjected to further processing].
7	673	Supporting services for railway transport	Nil
8	69	Electricity, gas and water distribution (on own account) except those falling in CPC Code 69111	Nil

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2 Substituted for the words "food and agricultural commodities" by the Sindh Finance Act, 2026 (XX of 2026), (Assented on: 30th June, 2026).

S. No.	CPC Code	Description	Condition and Restriction
(1)	(2)	(3)	(4)
9	71110	Central banking services	Nil
10	713	Insurance and pension services (excluding reinsurance services), except compulsory social security services	The exemption shall be applicable to services provided or rendered in relation to-- (1) Life insurance, other than group life insurance, of individuals for insurance policy coverage of upto [3][thirty-five] hundred thousand rupees; (2) Crop Insurance; (3) Health insurance services, other than group health insurance services, provided or rendered to individuals covered within the meaning of sub-clause (a) of clause (63) of section 2; and (4) Marine insurance for exports.

3 Substituted for the word "five" by the Sindh Finance Act, 2026 (XX of 2026), (Assented on: 30th June, 2026).

S. No.	**CPC Code**	**Description**	**Condition and Restriction**
(1)	**(2)**	**(3)**	**(4)**
[4][10A	714	Reinsurance services	This exemption shall be applicable to the reinsurance services provided or rendered in relation to crop insurance and marine insurance for exports.]
11	71552	Financial market regulatory services	The exemption shall be applicable to services provided or rendered by the State Bank of Pakistan, Competition Commission of Pakistan and Securities and Exchange Commission of Pakistan.
12	7211	Rental or leasing services involving own or leased property	The exemption shall be applicable to services provided or rendered in relation to-- (1) Renting of immovable property by a religious body to another religious body; (2) Renting of vacant land or premises solely used for agriculture, aquaculture,

4 S. No. 10A inserted by the Sindh Finance Act, 2026 (XX of 2026), (Assented on: 30th June, 2026).

S. No.	CPC Code	Description	Condition and Restriction
(1)	(2)	(3)	(4)
			farming, forestry or animal husbandry purposes; and (3) Renting of buildings solely used for residential purposes or solely used as hostels and boarding homes of a recognized educational institution.
13	7212	Trade services of building	Nil
	7213	Trade services of vacant and subdivided land	
14	7331	Licensing services for the right to use computer software and databases	The exemption shall be applicable to services exported and delivered outside Pakistan, subject to the condition that the value of export of the services is received in foreign exchange
	8313	Information technology (IT) consulting and support services	

S. No.	**CPC Code**	**Description**	**Condition and Restriction**
(1)	**(2)**	**(3)**	**(4)**
	8314	Information technology (IT) design and development services	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.
	8315	Hosting and information technology (IT) infrastructure provisioning services	
	8316	IT infrastructure and network management services	
15	81	Research and development services	The exemption shall be applicable to the services provided or rendered by educational institutions recognized by the Higher Education Commission of Pakistan (HEC) and/or Sindh Higher Education Commission.
16	822	Accounting, auditing and bookkeeping services	The exemption shall be applicable to services exported and delivered outside Pakistan, subject

S. No.	CPC Code	Description	Condition and Restriction
(1)	(2)	(3)	(4)
			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.
17	835	Veterinary services	Nil
18	8363	Sales of advertising space or time (except on commission)	The exemption shall be applicable to services provided or rendered in relation to-- (1) Advertisements financed out of the funds provided by a government under grant in aid agreements; (2) Advertisements conveying public service message in relation to polio eradication programme by UNICEF; (3) Sale of advertising

S. No.	CPC Code	Description	Condition and Restriction
(1)	**(2)**	**(3)**	**(4)**
			space in print media (except on commission) falling under CPC Code 83631; and (4) Sale of internet advertising space (except on commission) on the website of such of the newspapers and periodicals as are published in Sindh.
19	844	News agency services	Nil
20	845	Library and archive services	Nil
21	853	Cleaning services	The exemption shall be applicable to the services provided or rendered in relation to fumigation and cleaning services for the purpose of agriculture, horticulture, animal husbandry or dairy farming.
22	855	Travel arrangement, tour operator and related services	The exemption shall be applicable to tour operators' services provided or rendered in relation to-- (1) Hajj and Umrah; and

S. No.	CPC Code	Description	Condition and Restriction
(1)	(2)	(3)	(4)
			(2) a journey organized or arranged for use by an educational institution other than a commercial, training or coaching centre, for imparting skill or knowledge or lesson on any subject or field.
23	85931	Telephone call centre services	The exemption shall be applicable to call centre services exported and delivered 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.
	85999	Other support services n.e.c.	
24	85961	Convention assistance and organization services	The exemption shall be applicable to such convention assistance and organizing services as are provided or

S. No.	CPC Code	Description	Condition and Restriction
(1)	**(2)**	**(3)**	**(4)**
			rendered by such marriage halls and lawns which are located on plots measuring 800 square yards or less; provided that they are not-- (1) located in air-conditioned premises; or (2) located within the building, premises or precincts of a hotel, motel, guest house, farmhouse, restaurant or club whose services are liable to tax; or (3) owned, managed or operated by caterers whose services are liable to tax; or (4) franchisers or franchisees; or (5) having branches or more than one hall or lawn in Sindh.
25	861	Support and operation services to agriculture, hunting, forestry and fishing	The exemption shall not be applicable to the services provided or rendered in relation to "Support and operation services to hunting"

S. No.	CPC Code	Description	Condition and Restriction
(1)	(2)	(3)	(4)
			falling under CPC Code 8613.
26	871	Maintenance and repair services of fabricated metal products, machinery and equipment	The exemption shall be applicable to services provided or rendered-- (1) in relation to machinery and equipment used for the purpose of agriculture, horticulture, animal husbandry and dairy farming; (2) by auto workshop including authorized service station, whose annual turnover does not exceed rupees four million in a financial year; (3) by workshops for electric or electronic equipment or appliances, including computer hardware, whose annual turnover does not exceed rupees four million in a Financial year; and (4) by car or automobile washing or similar

S. No.	CPC Code	Description	Condition and Restriction
(1)	(2)	(3)	(4)
			stations, whose annual turnover does not exceed rupees four million in a financial year.
27	88	Manufacturing services on physical inputs owned by others	The exemption shall be applicable to services provided or rendered in relation to such manufacturing or processing for others on toll basis (as are levied to Federal sales tax under the Sales Tax Act, 1990) except the services provided to non-industrial consumer.
	892	Moulding, pressing, stamping, extruding and similar plastic manufacturing services	
	893	Casting, forging, stamping and similar metal manufacturing services	
28	8912	Printing and reproduction services of recorded media, on a fee or contract basis	The exemption shall be applicable to the services provided in respect of newspapers, periodicals, journals and text books.
29	91	Public administration and other services provided to the community as a whole;	The exemption shall be applicable to services provided or rendered by the Federal Government, Government and the

S. No.	**CPC Code**	**Description**	**Condition and Restriction**
(1)	**(2)**	**(3)**	**(4)**
		compulsory social security services	Local Governments.
30	92	Education services	[5][The exemption shall be applicable to-- (1) pre-primary, primary, secondary, post-secondary non-tertiary and tertiary education services, falling under CPC codes from 921 to 925, where the amount of fee/ charges for such services does not exceed rupees five hundred thousand per annum per student; (2) sports education services, falling under CPC Code 92912, provided by an individual being not an employee; and

5 Entries substituted by the Sindh Finance Act, 2026 (XX of 2026), (Assented on: 30th June, 2026). At the time of substitution entries were as under:--

"The exemption shall not be applicable to--

(1) the services where the amount of fee/ charges for such services exceed rupees five hundred thousand per annum per student; and

(2) sports education services falling in CPC Code 92912 provided by a person other than an individual."

S. No.	CPC Code	Description	Condition and Restriction
(1)	**(2)**	**(3)**	**(4)**
			(3) special education for the children with special needs and education under adult literacy programme.]
31	931	Human health services	The exemption shall not be applicable to-- (1) the services of cosmetic and plastic surgery for aesthetic purposes; (2) the services provided by medical practitioners and consultants where consultation fee or charges exceed rupees three thousand per session or visit; and (3) the bed/room services of hospitals where per day charges for such rooms/beds, including all fixed charges, exceed rupees twenty five thousand per room/bed.
32	931	Human health services	The exemption shall be applicable services

S. No.	CPC Code	Description	Condition and Restriction
(1)	(2)	(3)	(4)
	972	Beauty and physical well-being services	provided or rendered by beauty parlours, beauty clinics and slimming clinics whose annual turnover does not exceed rupees two and a half million in a financial year, except those which are-- (1) located within the building, premises and precincts of a hotel, motel, guest house or club whose services are liable to tax; or (2) franchisers or franchisees; or (3) having more than one branch or outlet in Sindh; or (4) having total utility (electric, gas and telephone) bill exceeding rupees twenty five thousand in any month during a financial year.
33	932	Residential care services for the elderly and disabled	Nil

S. No.	CPC Code	Description	Condition and Restriction
(1)	(2)	(3)	(4)
	933	Other social services with accommodation	
	934	Social services without accommodation for the elderly and disabled	
	935	Other social services without accommodation	
34	944	Remediation services	The exemption shall be applicable to services provided or rendered by Government.
	949	Other environ-mental protection services n.e.c.	
35	95	Services of membership organizations	The exemption shall not be applicable to the services provided against fee and charges except against fixed membership fee.
36	96150	Motion picture projection services	Nil
37	963	Services of performing and other artists	The exemption shall not be applicable to services provided or rendered by stage designers, set designers, lighting designers and costume designers.

S. No.	CPC Code	Description	Condition and Restriction
(1)	(2)	(3)	(4)
38	964	Museum and preservation services	Nil
39	966	Services of athletes and related support services	Nil
40	971	Washing cleaning and dyeing services	The exemption shall be applicable to services provided or rendered by laundries and dry cleaners whose annual turnover does not exceed rupees two and a half million in a financial year except those which are-- (1) located within the building, premises and precincts of a hotel, motel, guest house or club whose services are liable to tax; or (2) franchisers or franchisees; or (3) having more than one branch or outlet in Sindh; or (4) having total utility (electric, gas and telephone) bill exceeding rupees

S. No.	CPC Code	Description	Condition and Restriction
(1)	**(2)**	**(3)**	**(4)**
			twenty five thousand in any month during a financial year.
41	973	Funeral, cremation and undertaking services	Nil
42	98	Domestic services	Nil
43	99	Services provided by extraterritorial organizations and bodies	Nil
44	Respective CPC Codes	All services	The exemption shall be available to the services provided by a person whose total annual turnover does not exceed rupees four million in a financial year, excluding the following:-- (1) Services provided to withholding agents as notified under section 13; (2) Services provided to persons registered with SRB and businesses registered with FBR under the Sales Tax Act, 1990 or the Income Tax Ordinance, 2001; (3) Services under the

S. No.	CPC Code	Description	Condition and Restriction
(1)	(2)	(3)	(4)
			services categories where different exemption threshold based on annual turnover is provided under this Act; and (4) Services which were not exempt on account of annual turnover threshold basis as on 30th June, 2025.]

LEGAL REFERENCES

1 First Schedule substituted by Sindh Finance Act, 2025 (XVI of 2025), (Assented on: 30th June, 2025), *w.e.f.* 1st July, 2025. At the time of substitution it was as under:

"FIRST SCHEDULE

(See sub-section [a][(79)] of Section 2)

[b][Tariff Heading]	Description
1.	2.
98.01	**Services provided or rendered by hotels [c][motels, guest houses, farmhouses], restaurants, marriage halls, lawns, clubs and caterers.**
9801.1000	Services provided or rendered by hotels [d][motels, guest houses and farmhouses]
9801.2000	Services provided or rendered by restaurants
9801.3000	Services provided or rendered by marriage halls and lawns
9801.4000	Services provided or rendered by clubs
9801.5000	Services provided or rendered by caterers, suppliers of food and drinks
9801.6000	Ancillary services provided or rendered by hotels [e][, motels, guest houses, farmhouses], restaurants, marriage halls, lawns, [f][clubs and] caterers
9801.7000	Services provided or rendered by messes and hostels
9801.9000	Other
98.02	**Advertisement**
9802.1000	Advertisement on T.V.

[b][Tariff Heading]	Description
1.	**2.**
9802.2000	Advertisement on radio
9802.3000	Advertisement on closed circuit T.V.
9802.4000	Advertisement in newspapers and periodicals
9802.5000	Advertisement on cable T.V. network
[g][9802.6000	Advertisement on poles
9802.7000	Advertisement on billboards]
9802.9000	Other
[h][9803.0000	**Chartered flight services within Sindh or originating from any airfield in Sindh]**
98.05	**Services provided or rendered by persons authorized to transact business on behalf of others.**
9805.1000	Shipping agents
9805.2000	Stevedores
9805.2100	Ship management service
9805.3000	Freight forwarding agents
9805.4000	Customs agents
9805.5000	Travel agents
9805.5100	Tour operators
9805.6000	Recruiting agents
9805.7000	Advertising agents
9805.8000	Ship chandlers
9805.9000	Share transfer agent
9805.9100	Sponsorship services
9805.9200	Business support services
9805.9090	Other
9807.0000	**Services provided or rendered by property developers and promoters.**
9808.0000	**Courier services**
98.06	**Services provided or rendered in matters of [i][sale, purchase or] hire**
9806.1000	Purchase or sale of moveable or immovable goods or property.
9806.2000	Property dealers
[j][9806.3000	Renting of immovable property services
9806.4000	Car or automobile dealers
9806.5000	Dealers of second hand goods other than cars or automobiles
[k][9806.6000	Renting of machinery, equipment, appliances and other tangible goods]
9806.9000	Other]
9809.0000	**Services provided or rendered by persons engaged in contractual execution of work or furnishing supplies.**

[b][Tariff Heading]	Description
1.	**2.**
9810.0000	**Services provided or rendered for personal care by beauty parlours/clinics, slimming clinics and others.**
9811.0000	**Services provided or rendered by laundries, dry cleaners.**
98.12	**Telecommunication services.**
9812.1000	Telephone services
9812.1100	Fixed line voice telephone service
9812.1200	Wireless telephone
9812.1210	Cellular telephone
9812.1220	Wireless Local Loop telephone
9812.1300	Video telephone
9812.1400	Payphone cards
9812.1500	Prepaid calling cards
9812.1600	Voice mail service
9812.1700	Messaging service
9812.1710	Short Message service (SMS)
9812.1720	Multimedia message service (MMS)
9812.1910	Shifting of telephone connection
9812.1920	Installation of telephone extension
9812.1930	Provision of telephone extension
9812.1940	Changing of telephone connection
9812.1950	Conversion of NWD connection to non NWD or *vice versa*
9812.1960	Cost of telephone set
9812.1970	Restoration of telephone connection
9812.1990	Others
9812.2000	Bandwidth services
9812.2100	Copper line based
9812.2200	Fibre-optic based
9812.2300	Co-axial cable based
9812.2400	Microwave based
9812.2500	Satellite based
9812.2900	Others
9812.3000	Telegraph
9812.4000	Telex
9812.5000	Telefax
9812.5010	Store and forward fax services
9812.5090	Others
9812.6000	Internet services

[b][Tariff Heading]	Description
1.	**2.**
9812.6100	Internet services including email services
9812.6110	Dial-up internet services
9812.6120	Broadband services for DSL connection
9812.6121	Copper line based
9812.6122	Fibre-optic based
9812.6123	Co-axial cable based
9812.6124	Wireless based
9812.6125	Satellite based
9812.6129	Others
9812.6130	Internet/email/Data/SMS/MMS services on WLL networks
9812.6140	Internet/email/Data/SMS/MMS services on cellular mobile networks
9812.6190	Others
9812.6200	Data Communication Network services (DCNS)
9812.6210	Copper Line based
9812.6220	Co-axial cable based
9812.6230	Fibre-optic based
9812.6240	Wireless/Radio based
9812.6250	Satellite based
9812.6290	Others
9812.6300	Value added data services
9812.6310	Virtual private Network services (VPN)
9812.6320	Digital Signature service
9812.6390	Others
[l][9812.7000	Other specified telecommunication services
9812.7100	Audio text services
9812.7200	Teletext services .
9812.7300	Trunk radio services
9812.7400	Paging services including voice paging services and radio paging services
9812.7900	Others
9812.8000	Tracking and alarm services
9812.8100	Vehicle tracking and other tracking services
9812.8200	Burglar and security alarm services
9812.8900	Others
9812.9000	Telecommunication services not elsewhere specified]
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.**

[b][Tariff Heading]	Description
1.	**2.**
9813.1000	Services provided or rendered in respect of insurance to a policy holder by an insurer, including a reinsurer [m][, and the services provided or rendered by insurance companies in relation to guarantees including an insurance guarantee].
9813.1100	Goods insurance
9813.1200	Fire insurance
9813.1300	Theft insurance
9813.1400	Marine insurance
9813.1500	Life insurance
9813.1600	Other insurance
[n][9813.1700	Services provided or rendered in relation to guarantees, including an insurance guarantee]
9813.2000	Services provided or rendered in respect of advances and loans
9813.3000	Services provided or rendered in respect of leasing
9813.3010	Financial leasing
9813.3020	Commodity or equipment leasing
9813.3030	Hire-purchase leasing
9813.3090	Other
9813.3900	Services provided or rendered in respect of [o][modarba and musharika] financing
9813.4000	Services provided or rendered by banking companies in relation to:
9813.4100	[p][Guarantee including bank guarantee]
9813.4200	Brokerage
9813.4300	Letter of credit
9813.4400	Issuance of [q][cheque book,] pay order and demand draft
9813.4500	Bill of exchange
9813.4600	Transfer of money including telegraphic transfer, mail transfer and electronic transfer
[r][9813.4700	Commission, including bill discounting commission
9813.4800	Safe deposit lockers and safe vaults
9813.4900	Other services, not elsewhere specified]
9813.5000	Issuances, processing and operation of credit and debit cards
9313.6000	Commission and brokerage of foreign exchange dealings
9813.7000	Automated Teller Machine operations, maintenance and management
9813.8000	Service provided as banker to an issue
9813.8100	[s][Others, including the services provided or rendered by non-banking finance companies, modaraba and musharika companies and other financial institutions]
9813.9000	Service provided or rendered by a foreign exchange dealer or exchange company or money changer

[b][Tariff Heading]	Description
1.	**2.**
98.14	**Services provided or rendered by architects, town planners, contractors, property developers or promoters, interior decorators.**
9814.1000	Architects or town planners
9814.2000	Contractors of building (including water supply, gas supply and sanitary works), roads and bridges, electrical and mechanical works (including air conditioning), horticultural works, multi-discipline works (including turn-key projects) and similar other works.
9814.3000	Property developers or promoters
9814.4000	Landscape designers
9814.9000	Other
98.15	**Services provided or rendered by professionals and consultants *etc*.**
9815.1000	Medical practitioners and consultants
9815.2000	Legal practitioners and consultants
9815.3000	Accountants and auditors
9815.4000	Management consultants
9815.5000	Technical, scientific, engineering consultants
9815.6000	Software or IT based system development consultants
9815.9000	Other consultants
9816.0000	**Services provided or rendered by pathological laboratories.**
98.17	**Services provided or rendered by medical diagnostic laboratories including X-Rays, CT Scan, M.R. Imaging *etc*.**
9817.1000	Scientific laboratories
9817.2000	Mechanical laboratories
9817.3000	Chemical laboratories
9817.4000	Electrical or electronic laboratories
9817.9000	Other such laboratories
98.18	**Services provided or rendered by specialized agencies.**
9818.1000	Security agency
9818.2000	Credit rating agency
9818.3000	Market research agency
9818.9000	Other such agencies
98.19	**Services provided or rendered by specified persons or businesses**
9819.1000	[t][Stockbrokers [u][futures brokers] and commodity brokers]
9819.1100	Underwriters
9819.1200	Indenters
9819.1300	Commission agents
9819.1400	Packers [v][and movers]
9819.2000	Money exchanger

[b][Tariff Heading]	Description
1.	**2.**
9819.3000	Rent a car [w][and automobile rental service]
9819.4000	Prize bond dealers
9819.5000	Surveyors
9819.6000	Designers
9819.7000	[x][Outdoor photographers and videographers]
9819.8000	Art painter
9819.9000	Cable TV operators
9819.9100	Auctioneers
9819.9200	Public relations services
9819.9300	Management consultants
9819.9400	Technical testing and analysis service
9819.9500	Service provided by a registrar to an issue
9819.9090	[y][Others, including the services provided by port operators, airport operators, airport ground service providers and terminal operators]
98.20	**Services provided or rendered by specialized workshops or undertakings**
9820.1000	[z][Auto-workshops including authorized service stations]
9820.2000	Workshops for industrial machinery construction and earth-moving machinery or other special purpose machinery *etc.*
9820.3000	Workshops for electric or electronic equipments or appliances *etc.* including computer hardware
9820.4000	Car washing or similar service stations
9820.9000	Other workshops
98.21	**Services provided or rendered in specified fields.**
9821.1000	Healthcare center, gyms or physical fitness center *etc.*
9821.2000	[aa][Sports] and games center
9821.3000	Baby care center
9821.4000	Body massage center
9821.5000	Pedicure center
98.22	**Services provided or rendered for specified purposes.**
9822.1000	Fumigation services
9822.2000	Maintenance or cleaning services
9822.3000	Janitorial services
9822.4000	Dredging or desilting services
9822.9000	Other similar services
9823.0000	**Franchise services**
9824.0000	**Construction services**
	Consultancy services

[b][Tariff Heading]	Description
1.	**2.**
	Management services including fund and asset management services [ab][* * *] **Program producers [ac][and production houses]** **Brokerage and indenting services** **Race Clubs** [ad]**[Insurance agents]** **Exhibition or convention services** [ae][* * *] **Fashion designers** [af][* * *] **Internet Cafe** **Pandal and Shamiana service** **Airport services** **Intellectual Property services** [ag][* * *] [ah][* * *] [ai][* * *] [aj][* * *] [ak][* * *] [al][* * *] [am][* * *] **Cosmetic and Plastic Surgery** [an][* * *] **HR Consultants** **Corporate Law Consultants** **Tax Consultants** **Human Resources & Personal Development Services** [ao][* * *] [ap][* * *] **Actuarial Services** **Training Services** [aq][* * *] [ar][* * *] **Human Resource Development** [as][* * *] **Quality Control Services (ISO certification Board)**

[b][Tariff Heading]	Description
1.	2.
	[at][* * *]
	Debt collection Agencies
	Amusement Parks
	Call centres
	[au][* * *]
	Entertainment Services
	Services provided in the matter of manufacturing or processing for other toll basis.
	[av][Event management services including the services by event photographers, event videographers and the persons related to such event management
	Exhibition services
	Public bonded warehouses
	Labor and manpower supply services.]
	[aw][Services provided or rendered by persons engaged in [ax][* * *] transportation or carriage of goods by road or through pipeline or conduit
	Ready mix concrete service
	Erection, commissioning and installation services
	Technical inspection and certification services, including quality control certification services and ISO certifications
	Valuation services, including competency and eligibility testing services]
	[ay][Services provided or rendered by cab aggregator and the services provided or rendered by the owners or drivers of the motor vehicles using the cab aggregator services
	Warehouses or depots for storage or cold storages
	Services of mining of minerals and allied and ancillary services in relation thereto
	Site preparation and clearance, excavation and earth moving and demolition services
	Waste collection, transportation, processing and management services.
	Vehicle [az][towing, vehicle] parking and valet services
	Electric power transmission, services]
	[ba][Services provided or rendered by truck aggregators and the services provided or rendered by the owners or drivers of trucks or other cargo transportation vehicles using the services of a truck aggregator]
	[bb][Education services
	Services provided or rendered by hospitals and clinics

[b][Tariff Heading]	Description
1.	**2.**
	-----]

a Substituted for the brackets and figures "(35)" by the Sindh Finance Act, 2014 (XVII of 2014), (Assented on: 7th July, 2014), reported as PTCL 2014 BS. 357.

b Substituted for the word **"Number"** by the Sindh Sales Tax on Services (Amendment) Act, 2012 (II of 2012), (Assented on: 26th January, 2012. Earlier the same amendment was made by the Sindh Sales Tax on Services (Amendment) Ordinance, 2011 (XIV of 2011), made on 1st November, 2011.

c The commas and words added by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

d The comma and words added by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

e The commas and words added by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

f The words inserted by the Sindh Finance Act, 2013 (XLI of 2013), (Assented on: 11th July, 2013), reported as PTCL 2014 BS. 332.

g Substituted for the descriptions "Advertisement on poles" and "Advertisement on billboards" by the Sindh Finance Act, 2013 (XLI of 2013), (Assented on: 11th July, 2013), reported as PTCL 2014 BS. 332.

h Tariff Heading 9803.0000 and entries relating thereto inserted by the Sindh Finance Act, 2016 (XXIV of 2016), (Assented on: 18th July, 2016), reported as PTCL 2016 BS. 445.

i The words added by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

j Tariff Headings "9806.3000, 9806.4000 & 9806.5000" substituted for Tariff Headings "9806.3000 & 9806.9000" by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115. At the time of substitution these Tariff Headings were as under:--

"9806.3000	Car/automobiles dealers
9806.9000	Dealers of second hand goods other than automobiles Other"

k Heading No. 9806.6000 and entries relating thereto added by the Sindh Finance Act, 2019 (XII of 2019), (Assented on: 5th July, 2019), reported as PTCL 2019 BS. 773.

l Heading Nos. 9812.7000, 9812.7100, 9812.7200, 9812.7300, 9812.7400, 9812.7900, 9812.8000, 9812.8100, 9812.8200, 9812.8900 & 9812.9000 substituted for Heading Nos. 9812.9000, 9812.9100, 9812.9200, 9812.9300, 9812.9400, 9812.9410, 9812.9490, 9812.9500 & 9812.9090 by the Sindh Finance Act, 2019 (XII of 2019), (Assented on: 5th July, 2019), reported as PTCL 2019 BS. 773. At the time of substitution these Heading Nos. were as under:--

"9812.9000	Audio text services
9812.9100	Teletext services

9812.9200	Trunk radio services
9812.9300	Paging services
9812.9400	Voice paging services
9812.9410	Radio paging services
9812.9490	Vehicle *l1*[and other] tracking services
9812.9500	Burglar *l2*[and security] alarm services
9812.9090	Others

l1 The words added by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

l2 The words added by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

m The comma and words inserted by the Sindh Sales Tax on Services (Amendment) Act, 2021 (VII of 2023), (Assented on: 8th March, 2023), reported as PTCL 2023 BS. 41.

n Heading No. 9813.1700 inserted by the Sindh Sales Tax on Services (Amendment) Act, 2021 (VII of 2023), (Assented on: 8th March, 2023), reported as PTCL 2023 BS. 41.

o Substituted for the words “musharika” by the Sindh Sales Tax on Services (Amendment) Act, 2012 (II of 2012), (Assented on: 26th January, 2012. Earlier the same amendment was made by the Sindh Sales Tax on Services (Amendment) Ordinance, 2011 (XIV of 2011), made on 1st November, 2011.

p Substituted for the word "Guarantee" by the Sindh Finance Act, 2019 (XII of 2019), (Assented on: 5th July, 2019), reported as PTCL 2019 BS. 773.

q The words and comma inserted by the Sindh Finance Act, 2019 (XII of 2019), (Assented on: 5th July, 2019), reported as PTCL 2019 BS. 773.

r Heading Nos. 9813.4700, 9813.4800 & 9813.4900 substituted for Heading Nos. "9813.4700, 9813.4800, 9813.4900, 9813.4910 & 9813.4990" by the Sindh Finance Act, 2019 (XII of 2019), (Assented on: 5th July, 2019), reported as PTCL 2019 BS. 773. At the time of substitution these Headings Nos. were as under:--

"9813.4700	Bank guarantee
9813.4800	Bill discounting commission
9813.4900	Safe deposit lockers
9813.4910	Safe vaults
r1[9813.4990	Other services not specified elsewhere. 16%]"

r1 Heading No. 9813.4990 and entries relating thereto added by the Sindh Sales Tax on Services (Amendment) Act, 2012 (II of 2012), (Assented on: 26th January, 2012. Earlier the same amendment was made by the Sindh Sales Tax on Services (Amendment) Ordinance, 2011 (XIV of 2011), made on 1st November, 2011.

s Substituted for the word “Other” by the Sindh Sales Tax on Services (Amendment) Act, 2012 (II of 2012), (Assented on: 26th January, 2012. Earlier the same amendment was made by the Sindh Sales Tax on Services (Amendment) Ordinance, 2011 (XIV of 2011), made on 1st November, 2011.

t Substituted for “stockbrokers” by the Sindh Finance Act, 2013 (XLI of 2013), (Assented on: 11th July, 2013), reported as PTCL 2014 BS. 332.

u The comma and words added by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

v The words added by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

w The words added by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

x Substituted for "Outdoor photographer" by the Sindh Finance Act, 2013 (XLI of 2013), (Assented on: 11th July, 2013), reported as PTCL 2014 BS. 332.

y Substituted for the word "Other" by the Sindh Sales Tax on Services (Amendment) Act, 2012 (II of 2012), (Assented on: 26th January, 2012. Earlier the same amendment was made by the Sindh Sales Tax on Services (Amendment) Ordinance, 2011 (XIV of 2011), made on 1st November, 2011.

z Substituted for "Auto-workshops" by the Sindh Finance Act, 2013 (XLI of 2013), (Assented on: 11th July, 2013), reported as PTCL 2014 BS. 332.

aa Substituted for the words "Indoor sports" by the Finance Act, 2024 (II of 2024), (Assented on: 30th June, 2024), reported as PTCL 2024 BS. 515.

ab The description **"Market Research agencies"** omitted by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

ac The words added by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

ad Substituted for the words "General Insurance Agents" by the Sindh Finance Act, 2019 (XII of 2019), (Assented on: 5th July, 2019), reported as PTCL 2019 BS. 773.

ae The description "**Data Processing and Provision of information, services of Engineers, handling and storage of goods"** omitted by the Sindh Finance Act, 2019 (XII of 2019), (Assented on: 5th July, 2019), reported as PTCL 2019 BS. 773.

af The description **"Cable Operators"** omitted by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

ag The description **"Forward Contract services"** omitted by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

ah The description **"Packaging services"** omitted by the Sindh Finance Act, 2019 (XII of 2019), (Assented on: 5th July, 2019), reported as PTCL 2019 BS. 773.

ai The description **"Services provided or rendered in matters of hire"** omitted by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

aj The description **"Purchase or sale of moveable or immovable goods or property"** omitted by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

ak The description **"Property dealers"** omitted by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

al The description **"Car/automobile dealers"** omitted by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

am The description **“Dealers of second hand goods other than automobiles”** omitted by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

an The description **“Beauty Parlour/Beauty Clinics”** omitted by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

ao The description **"Coaching Centres"** omitted by the Sindh Finance Act, 2019 (XII of 2019), (Assented on: 5th July, 2019), reported as PTCL 2019 BS. 773.

ap The description **"Vocational Centres"** omitted by the Sindh Finance Act, 2019 (XII of 2019), (Assented on: 5th July, 2019), reported as PTCL 2019 BS. 773.

aq The description **“Tracking Services”** omitted by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

ar The description **“Security Alarm Services”** omitted by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

as The description **“Building Maintenance & Service Provider”** omitted by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

at The description **“Services provided by Motels/guest houses & Farm houses”** omitted by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

au The description **"Film and Drama studios"** omitted by the Sindh Finance Act, 2019 (XII of 2019), (Assented on: 5th July, 2019), reported as PTCL 2019 BS. 773.

av The descriptions added by the Sindh Finance Act, 2013 (XLI of 2013), (Assented on: 11th July, 2013), reported as PTCL 2014 BS. 332.

aw The descriptions added by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

ax The word “intercity” omitted by the Finance Act, 2024 (II of 2024), (Assented on: 30th June, 2024), reported as PTCL 2024 BS. 515.

ay The descriptions added by the Sindh Finance Act, 2019 (XII of 2019), (Assented on: 5th July, 2019), reported as PTCL 2019 BS. 773.

az The words and comma inserted by the Finance Act, 2024 (II of 2024), (Assented on: 30th June, 2024), reported as PTCL 2024 BS. 515.

ba The description added by the Sindh Sales Tax on Services (Amendment) Act, 2021 (VII of 2023), (Assented on: 8th March, 2023), reported as PTCL 2023 BS. 41.

bb The description added by the Finance Act, 2024 (II of 2024), (Assented on: 30th June, 2024), reported as PTCL 2024 BS. 515.

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[1][SECOND SCHEDULE

PART-I

(List of Services subject to a rate higher than standard rate)

[*See* proviso to section 8(1)]

S. No.	CPC code	Description	Rate
(1)	**(2)**	**(3)**	**(4)**
1	83159	Other hosting and IT infrastructure provisioning services provided in respect of collocation services	19.50%
2	841	Telephony and other telecommunications services	19.50%
3	842	Internet telecommunications services	19.50%
4	85230	Security systems services including vehicle tracking services and other tracking	19.50%
5	87340	Installation services of radio, television and communications equipment and apparatus provided by telephony, internet and security system service providers	19.50%

1 Second Schedule substituted by Sindh Finance Act, 2025 (XVI of 2025), (Assented on: 30th June, 2025). *.w.e.f.* 1st July, 2025, reported as PTCL 2025 BS. 467. For detail *see* **Legal Reference** *see* at the end of **Second Schedule**

PART-II

(List of Services liable to tax at a rate lower than standard rate)

[*See* proviso to section 8(1)]

General Conditions:

(1) The input tax deduction shall not be admissible against the output tax paid on the services or class of services specified in this Part except where option to opt for reduced rate, as provided in condition (2) below, is not exercised.

(2) For the services specified against S. Nos. 1, 7, 9, 19, 20 and 32 in the Table below, to avail the reduced rate, the service provider shall e-file an option to charge, collect and pay sales tax at the rates specified herein in the manner as prescribed.

TABLE

S. No.	CPC Code	Description	Rate	Conditions and Restrictions
(1)	**(2)**	**(3)**	**(4)**	**(5)**
[1][1	54540	Ready-mix concrete services	8%	Nil]
[2][1A	54232	Services of dredging and rock and silt removal	8%	Nil

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1 S. No. 1 and entries relating thereto substituted by the Sindh Finance Act, 2026 (XX of 2026), (Assented on: 30th June, 2026). At the time of substitution S. No. 1 was as under:--

"1	54	Construction services	8%	Nil"

2 S. Nos. 1A & 1B and the entries relating thereto inserted by the Sindh Finance Act, 2026 (XX of 2026), (Assented on: 30th June, 2026).

S. No.	CPC Code	Description	Rate	Conditions and Restrictions
(1)	**(2)**	**(3)**	**(4)**	**(5)**
1B	54	Construction services	(a) one hundred rupees per square yard of land; and (b) fifty rupees per square foot of constructed covered area	This rate shall apply to the services provider or rendered by property developers or promoters]
2	54	Construction services	5%	The rate shall apply to construction services in relation to Government Civil Works for which the expenditure is paid out of the expenditure budget of the Federal Government, Government or the Local Government or the Cantonment Board

S. No.	CPC Code	Description	Rate	Conditions and Restrictions
(1)	**(2)**	**(3)**	**(4)**	**(5)**
3	612	Wholesale trade services on a fee or contract basis	(a) 8%	(a) The rate shall apply to the services provided or rendered by— (1) Auctioneer; and (2) Car or automobile dealer
	62	Retail trade service	(b) 3%	(b) The rate shall apply to the 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 Bank of Pakistan.

S. No.	CPC Code	Description	Rate	Conditions and Restrictions
(1)	**(2)**	**(3)**	**(4)**	**(5)**
4	633	Food serving services	8%	The rate shall apply to the services provided or rendered by restaurants including the restaurants located in hotels, motels, guest houses or farmhouses, where payment against tax invoices for restaurant services is received through debit or credit cards, mobile wallets or QR scanning.
	634	Beverage serving services		
5	64115	Taxi services	5%	The rate shall apply to the services provided or rendered by the owners or drivers of the vehicles using the cab aggregator services.
6	64116	Rental services of passenger cars with operator	8%	The rate shall apply to the services provided or rendered by rent-a-car and vehicle rental service.
	64118	Local bus and coach charter services		

S. No.	**CPC Code**	**Description**	**Rate**	**Conditions and Restrictions**
(1)	**(2)**	**(3)**	**(4)**	**(5)**
	660	Rental services of transport vehicles with operators		
7	6511	Road transport services of freight [1][except transportation of petroleum oils through oil tankers]	8%	Nil
8	6511	Road transport services of freight	3%	The rate shall apply to the services provided or rendered by truck *addas* or through bus or wagon stands excluding 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,

1 The words inserted by the Sindh Finance Act, 2026 (XX of 2026), (Assented on: 30th June, 2026).

S. No.	CPC Code	Description	Rate	Conditions and Restrictions
(1)	(2)	(3)	(4)	(5)
				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 vehicle in its fleet.
9	6513	Transport services *via* pipline	8%	Nil
10	67410	Bus station services	5%	Nil
11	6742	Highway, bridge and travel operation services	5%	Nil
12	67430	Parking lot services	5%	Nil
	67440	Towing services for commercial and private vehicles		

S. No.	CPC Code	Description	Rate	Conditions and Restrictions
(1)	**(2)**	**(3)**	**(4)**	**(5)**
13	67910	Freight transport agency services and other freight transport services	Rs. 1,000 (Rupees one thousand) per bill	The rate shall apply to the services provided or rendered [1][* * *] in respect of issuance of bill of lading, house bill of lading, airway bill and house airway bill.
14	71331	Motor vehicle Insurance services	5%	This rate shall apply to motor vehicle third-party Insurance as required under the Provincial Motor Vehicle Ordinance, 1965 (West Pakistan Ordinance No. XIX of 1965).
15	71592	Foreign exchange services	3%	The rate shall apply to the services involving consideration of "spread" charges as permitted by the State Back of Pakistan in relation to the buying and selling of foreign currencies.

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1 The words "by freight forwarding agents" omitted by the Sindh Finance Act, 2026 (XX of 2026), (Assented on: 30th June, 2026).

S. No.	CPC Code	Description	Rate	Conditions and Restrictions
(1)	(2)	(3)	(4)	(5)
[1][16	71610	Insurance brokerage and agency services	2%	This rate shall apply to services of insurance agents.
			3%	This rate shall apply to services of insurance brokers.]
17	7211	Real estate services involving own or leased property including rental or leasing services involve-ing own or leased property	3%	The rate shall apply to the rental or leasing services including renting, letting, sub-letting, leasing, sub-leasing, licensing or similar other arrangements of immovable property for use in the course or furtherance of business or commerce.
18	722	Real estate services on a fee or contract basis	8%	The rate shall not apply to services falling under CPC code 7224.

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1 S. No. 16 and the entries relating thereto substituted by the Sindh Finance Act, 2026 (XX of 2026), (Assented on: 30th June, 2026). At the time of substitution S. No. 16 was as under:--

“16	71610	Insurance brokerage and agency services	5%	Nil”

S. No.	CPC Code	Description	Rate	Conditions and Restrictions
(1)	(2)	(3)	(4)	(5)
19	733	Licensing services for the right to use intellectual property and similar products	8%	The rate shall not apply to services falling under CPC code 7331 and 7335.
	83960	Trademarks and franchises		
20	7331	Licensing services for the right to use computer software and databases	3%	The rate shall not apply to the services falling under CPC Code 83159
	83131	IT consulting services		
	83132	IT support services		
	8314	Information technology (IT) design and development services		
	8315	Hosting and information technology (IT) infrastructure provisioning services		
	8316	IT infrastructure and network		

S. No.	CPC Code	Description	Rate	Conditions and Restrictions
(1)	(2)	(3)	(4)	(5)
		management services		
	843	On-line content		
21	81	Research and development services	8%	Nil
[1][22	821	Legal services	8%	Nil]
	823	Tax consultancy and preparation services		
	824	Insolvency and receivership services		
23	83117	Business process management services including distribution services	5%	The rate shall apply to the supply chain management and distribution services provided or rendered by a registered person in relation to the drugs registered under the Drugs Act, 1976 (Act No. XXXI of 1976).

1 S. No. 22 and the entries relating thereto substituted by the Sindh Finance Act, 2026 (XX of 2026), (Assented on: 30th June, 2026). At the time of substitution S. No. 22 was as under:--

“22	82	Legal and accounting services	8%	Nil”

S. No.	CPC Code	Description	Rate	Conditions and Restrictions
(1)	(2)	(3)	(4)	(5)
24	83214	Historical restoration architectural services	8%	Nil
25	838	Photography services and photographic processing services	8%	Nil
26	83919	Other specialty design services	5%	The rate shall apply to the services provided or rendered by Fashion Designers.
	83920	Design original		
27	8461	Radio and television broadcast original	8%	Nil
	8462	Radio and television channel programmes		
	9612	Motion picture, videotape, television and radio programme production services		
	96139	Other post-production services		

S. No.	CPC Code	Description	Rate	Conditions and Restrictions
(1)	(2)	(3)	(4)	(5)
28	8463	Broadcasting services and multi-channel programme distribution services except [1][CPC] code 84631	8%	Nil
			2%	The rate shall apply to the services provided or rendered by "Stand-alone Cable TV Operators", for this purpose "Stand-alone TV Operator" means a person whose principal activity is the provision of services of "Cable TV Operators" and whose other service-related business activity, if any, is restricted to the provision of the taxable services of "advertisement on cable TV network".
29	85240	Armoured car services	8%	Nil
	85250	Guard services		
	85290	Other security services		

1 Substituted for the term "PCP" by the Sindh Finance Act, 2026 (XX of 2026), (Assented on: 30th June, 2026).

S. No.	**CPC Code**	**Description**	**Rate**	**Conditions and Restrictions**
(1)	**(2)**	**(3)**	**(4)**	**(5)**
30	853	Cleaning services	8%	Nil
31	855	Travel arrange-ment, tour operator and related services	5%	Nil
32	85931	Telephone call services	3%	The rate shall apply to the services provided or rendered by call centres.
	85991	Other information services		
33.	85999	Other support services n.e.c.	8%	The rate shall apply to the services provided or rendered by an auctioneer.
[1][34	872	Repair services of other goods	8%	Nil]
35	88	Manufacturing services on physical inputs owned by other	8%	The rate shall apply to the services provided or rendered to non-industrial consumers.

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1 S. No. 34 and the entries relating thereto substituted by the Sindh Finance Act, 2026 (XX of 2026), (Assented on: 30th June, 2026). At the time of substitution S. No. 34 was as under:--

"34	871	Maintenance and repair services of fabricated metal products, machinery and equipment	8%	Nil"
	872	Repair services of other goods		

S. No.	CPC Code	Description	Rate	Conditions and Restrictions
(1)	**(2)**	**(3)**	**(4)**	**(5)**
36	891	Publishing, printing and reproduction services	5%	Nil
37	892	Moulding, pressing, stamping, extruding and similar plastic manufacturing services	8%	The rate shall apply to the services provided or rendered to non-industrial consumers.
	893	Casting, forging, stamping and similar metal manufacturing services		
[1][38	92	Education services	3%	This rate shall apply to:-- (1) pre-primary, primary, secondary, post-

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1 S. No. 38 and the entries relating thereto substituted by the Sindh Finance Act, 2026 (XX of 2026), (Assented on: 30th June, 2026). At the time of substitution S. No. 38 was as under:--

"38	92	Education services	3%	The rate shall apply to-- (1) the services where the amount of fee/ charges for such service exceeds rupees five hundred thousand per annum per student; and (2) the training services."

S. No.	CPC Code	Description	Rate	Conditions and Restrictions
(1)	**(2)**	**(3)**	**(4)**	**(5)**
				secondary non-tertiary and tertiary education services, falling under CPC codes from 921 to 925, where the amount of fee/charges for such services exceeds rupees five hundred thousand per annum per student; and (2) Other education and training services and educational support services falling under CPC 929 other than CPC Code 9292.
	9292	Educational support services	5%	Nil]
39	931	Human health services	3%	The rate shall apply to-- (1) the services provided or rendered by medical

S. No.	CPC Code	Description	Rate	Conditions and Restrictions
(1)	(2)	(3)	(4)	(5)
				practitioners and consultants, other than the services in relation to cosmetic and plastic surgery, where consultation fee or charges exceed rupees three thousand per session or visit; and (2) the bed/room services of hospitals where per day charges for such rooms/ beds, including all fixed charges, exceed rupees twenty five thousand per bed/room.
40	961	Audio-visual and related services	8%	Nil
41	965	Sports and recreation sports services	Rs. 200 per person	The rate shall apply to the services of entry in race club for witnessing race event.

S. No.	**CPC Code**	**Description**	**Rate**	**Conditions and Restrictions**
(1)	**(2)**	**(3)**	**(4)**	**(5)**
42	965	Sports and recreation sports services	8%	Nil
43	969	Other amusement and recreation services	8%	Nil
44	971	Washing, cleaning and dyeing services	5%	Nil
[1][45	972	Beauty and physical well-being services	8%	Nil]
46	97990	Other miscellaneous services n.e.c.	5%	Nil]

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1 S. No. 45 and the entries relating thereto substituted by the Sindh Finance Act, 2026 (XX of 2026), (Assented on: 30th June, 2026). At the time of substitution S. No. 45 was as under:--

<table>
<tr><td rowspan="2">“45</td><td rowspan="2">972</td><td rowspan="2">Beauty and physical well-being services</td><td>8%</td><td>Nil</td></tr>
<tr><td>5%</td><td>The rate shall apply to the services provided or rendered subject to the condition that--
(1) the registered person integrates his POS with SRB’s Computerized System for real-time reporting of each sales; and
(2) no such service is provided without getting SRB’s invoice number and printing the same along with SRB QR code.”</td></tr>
</table>

LEGAL REFERENCES

1. Second Schedule substituted by the Sindh Finance Act, 2025 (XVI of 2025), (Assented on: 30th June, 2025) *w.e.f.* 1st July, 2025. At the time of substitution it was as under:

"SECOND SCHEDULE

(Taxable Services)

[*See* Sections 3 & 8 and general]

PART A

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

[a][Tariff Heading	**Description**	**Rate of tax**
(1)	**(2)**	**(3)]**
9812.4000	Telex	19.5%
9812.5000	Telefax	19.5%
9812.5010	Store and forward fax services	19.5%
9812.5090	Others	19.5%
9812.6000	Internet services	19.5%
9812.6100	Internet services including email services	19.5%
9812.6110	Dial-up internet services	19.5%
9812.6120	Broadband services for DSL connection	19.5%
9812.6121	Copper line based	19.5%
9812.6122	Fibre-optic based	19.5%
9812.6123	Co-axial cable based	19.5%
9812.6124	Wireless based	19.5%
9812.6125	Satellite based	19.5%
9812.6129	Others	19.5%
9812.6130	Internet/email/Data/SMS/MMS services on WLL networks	19.5%
9812.6140	Internet/email/Data/SMS/MMS services on cellular mobile networks	19.5%
9812.6190	Others	19.5%
9812.6200	Data Communication Network services (DCNS)	19.5%
9812.6210	Copper Line based	19.5%
9812.6220	Co-axial cable based	19.5%
9812.6230	Fibre-optic based	19.5%
9812.6240	Wireless/Radio based	19.5%
9812.6250	Satellite based	19.5%
9812.6290	Others	19 5%
9812.6300	Value added data services	19.5%
9812.6310	Virtual private Network services (VPN)	19.5%
9812.6320	Digital Signature service	19.5%
9812.6390	Others	19.5%
[b][9812.7000	Others 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 services	19.5%
9812.8100	Vehicle tracking and other tracking services	19.5%

[a][Tariff Heading	Description	Rate of tax
(1)	**(2)**	**(3)]**
9812.8200	Burglar and security alarm services	19.5%
9812.8900	Others	19.5%
9812.9000	Telecommunication services not elsewhere specified	19.5%]

PART B

[c][Tariff Heading	Description	Rate of tax
(1)	**(2)**	**(3)]**
98.01	**Services provided or rendered by hotels, [d][motels, guest houses] [e][, farmhouses,] restaurants, marriage halls, lawns, clubs and caterers.**	
9801.1000	Services provided or rendered by hotels, [f][motels [g]*[*, guest houses and farmhouses*]*]	[h][15%]
9801.2000	Services provided or rendered by restaurants	[h][15%]
[i][9801.3000	Services provided or rendered by marriage halls and lawns	[h][15%]]
9801.4000	Services provided or rendered by Clubs	[h][15%]
9801.5000	Services provided or rendered by caterers, suppliers of food and drinks	[h][15%]
9801.6000	Ancillary services provided or rendered by hotels, [j][motels, [k]*[*guest houses, farmhouses,*]*] restaurants, [l][marriage halls and lawns, clubs and caterers]	[h][15%]
98.02	**Advertisement**	
9802.1000	Advertisement on T.V	[h][15%]
9802.2000	Advertisement on radio	[h][15%]
9802.3000	Advertisement on closed circuit T.V.	[h][15%]
9802.4000	Advertisement in newspapers and periodicals, [m][* * *]	[h][15%]
9802.5000	Advertisement on cable T.V. network	[h][15%]
[n][9802.6000	Advertisement on poles	[h][15%]
9802.7000	Advertisement on billboards	[h][15%]
9802.9000	Other advertisement including those on web or internet	[h][15%]
[o][9803.0000	Chartered flight services within Sindh or originating from any airfield in Sindh	[p][15%]]
[q][98.05	**Services provided or rendered by persons authorized to transact business on behalf of others]**	
9805.1000	Shipping agents	[h][15%]
9805.2000	Stevedores	[h][15%]
9805.2100	Ship management service	[h][15%]

[c][Tariff Heading	Description	Rate of tax
(1)	**(2)**	**(3)]**
9805.3000	Freight forwarding agents	[h][15%]
9805.4000	Customs Agents	[h][15%]
[r][9805.5000	Travel agents	[s][15%]]
[t][9805.5100	Tour operators	[u][15%]
9805.6000	Recruiting agents	[u][15%]]
[v][9805.7000	Advertising agents	[h][15%]
9805.8000	Ship chandlers	[h][15%]
[w][9805.9000	Share transfer agents	[u][15%]]
9805.9100	Sponsorship services	[h][15%]
9805.9200	Business support services	[h][15%]]
[x][[y][**98.06**]	**Services provided or rendered in the matter of sale, purchase or hire**	
9806.1000	Purchase or sale or hire of immovable property	[u][15%]
9806.2000	Property dealers	[u][15%]
[z][9806.3000	Renting of immovable property services	[s][15%]
9806.4000	Car or automobile dealers	[s][15%]]]
[aa][9806.6000	Renting of machinery, equipment, appliances and other tangible goods	[p][15%]]
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.**	[h][15%]
9808.0000	**Courier services**	[h][15%]
9809.0000	**Services provided or rendered by persons engaged in contractual execution of work or furnishing supplies.**	[h][15%]
[ab]**[9810.0000**	**Services provided or rendered for personal care by beauty parlours, beauty clinics, slimming clinics or centres and others**	[h][15%]**]**
[ac]**[9811.0000**	**Services provided or rendered by laundries and dry cleaners**	[u][15%]**]**
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.**	[h][15%]
9813.1000	Services provided or rendered in respect of insurance to a policy holder by an insurer, including a reinsurer [ad][, and the services provided or rendered by insurance companies in relation to guarantees, including an insurance guarantee].	[h][15%]

[c][Tariff Heading	Description	Rate of tax
(1)	(2)	(3)]
9813.1100	Goods insurance	[h][15%]
9813.1200	Fire insurance	[h][15%]
9813.1300	Theft insurance	[h][15%]
9813.1400	Marine insurance	[h][15%]
9813.1500	Life insurance	[h][15%]
[ae][9813.1600	Other insurance including reinsurance	[h][15%]
[af][9813.1700	Services provided or rendered in relation to guarantees, including an insurance guarantee	[p][15%]]
9813.3000	Services provided or rendered in respect of leasing	[h][15%]
9813.3010	Financial leasing	[h][15%]
9813.3020	Commodity or equipment leasing	[h][15%]
9813.3030	Hire purchase leasing	[h][15%]
9813.3900	Services provided or rendered in respect of modaraba and musharika financing	[h][15%]
9813.4000	Services provided or rendered by banking companies in relation to:	[h][15%]
9813.4100	[ag][Guarantee including bank guarantee]	[h][15%]
9813.4200	Brokerage	[h][15%]
9813.4300	Letter of credit	[h][15%]
9813.4400	Issuance of [ah][cheque books,] pay order and demand draft	[h][15%]
9813.4500	Bill of exchange	[h][15%]
9813.4600	Transfer of money including telegraphic transfer, mail transfer and electronic transfer	[h][15%]
[ai][9813.4700	Commission, Including bill discounting commission	[p][15%]
9813.4800	Safe deposit lockers and safe vaults	[p][15%]
9813.4900	Other services, not elsewhere specified	[p][15%]]
9813.5000	Issuance, processing and operation of credit and debit cards	[h][15%]
9813.6000	Commission and brokerage foreign exchange dealings	[h][15%]
9813.7000	Automated Teller Machine operations, maintenance and management	[h][15%]
9813.8000	Service provided as banker to an issue	[h][15%]
9813.8100	[aj][Others, including the services provided or rendered by non-banking finance companies, modaraba and musharika companies and other financial institutions]	[h][15%]
9813.9000	Service provided or rendered by a foreign exchange dealer or exchange company or money changer	[h][15%]
[ak][9814.1000	Architects or town planners	[h][15%]]

[c][Tariff Heading	Description	Rate of tax
(1)	**(2)**	**(3)]**
[al][9814.2000	Contractor of building (including water supply, gas supply and sanitary works), electrical and mechanical works (including air conditioning), multi-disciplinary works (including turn-key projects) and similar other works	[h][15%]
9814.3000	Property developers or promoters	[h][15%]]
[am][9814.9000	Interior decorators	[u][15%]]
[an][98.15	**Services provided or rendered by professionals and consultants, *etc*.,**	
[ao][9815.1000	Medical practitioners and consultants	15%]
9815.2000	Legal practitioners and consultants	[h][15%]
9815.3000	Accountants and auditors	[h][15%]
9815.4000	Management consultants	[h][15%]
[ap][9815.5000	Technical, scientific and engineering consultants	[u][15%]]
9815.6000	Software or IT based system development consultants	[h][15%]
9815.9000	[aq][Other consultants including tax consultants, human resources and personnel development consultants]	[h][15%]
[ar][9817.9000	Services provided or rendered by laboratories other than the services relating to pathological, radiological or diagnostic tests of patients.	[s][15%]
[as][98.18	**Service provided or rendered by specialized agencies.**	
9818.1000	Security agency	[h][15%]
[at][9818.2000	Credit rating agency	[s][15%]]
9818.3000	Market research agency	[h][15%]]
98.19	**Services provided or rendered by specified persons or businesses**	
[au][9819.1000	Stockbrokers, futures brokers and commodity brokers	[s][15%]
9819.1100	Underwriter	[s][15%]
9819.1200	Indenters	[s][15%]
9819.1300	Commission agents	[s][15%]
9819.1400	Packers and movers	[s][15%]
9819.2000	Money exchanger	[h][15%]
[av][9819.3000	Rent a car and automobile rental service	[u][15%]]
[aw][9819.5000	Surveyors	[h][15%]
9819.7000	Outdoor Photographers and videographers	[h][15%]
[ax][9819.9000	Cable TV operators	[u][15%]]
[ay][9819.9100	Auctioneers	[s][15%]]

[c][Tariff Heading	Description	Rate of tax
(1)	(2)	(3)]
[az][9819.9200	Public relations services	[p][15%]]
9819.9300	Management consultants	[h][15%]]
[ba][9819.9400	Technical testing and analysis service	[u][15%]
9819.9500	Services provided or rendered by a registrar to an issue	[s][15%]]
[bb][9819.9090	Services provided or rendered by port operators, airport operators, airport ground service providers and terminal operators	[h][15%]]
[bc][98.20	**Services provided or rendered by specialized workshops or undertakings**	
9820.1000	Auto-workshops, including authorized service stations	[h][15%]
9820.2000	Workshops for industrial machinery, construction and earth-moving machinery or other special purpose machinery, *etc*.	[h][15%]
[bd][9820.3000	Workshops for electric or electronic equipments or appliances, *etc*., including computer hardware	[u][15%]
9820.4000	Car or automobile washing or similar service stations	[u][15%]]
[be][98.21	**Services provided or rendered in specified fields**	
9821.1000	Healthcare centre, gyms or physical fitness center, *etc.*	[h][15%]
[bf][9821.2000	[bg][Sports] and games center	[p][15%]]
9821.4000	Body massage center	[h][15%]
9821.5000	Pedicure center	[h][15%]]
[bh][98.22	**Services provided or rendered for specified purposes**	
9822.1000	Fumigation services	[u][15%]
9822.2000	Maintenance or cleaning services	[u][15%]
9822.3000	Janitorial services	[u][15%]]
[bi][9822.4000	Dredging or desilting services	[s][15%]]
9823.0000	**Franchise services**	[h][15%]
[bj][9824.0000	Construction services	[s][15%]
9825.0000	Management services including fund and assets management services	[s][15%]
9826.0000	Airport services	[s][15%]
9827.1000	Event management services including the services by event photographers, event videographer and persons providing services related to such event management	[s][15%]
9827.2000	Exhibition services	[s][15%]]
[bk][9828.0000	Public bonded warehouses	[h][15%]
9829.0000	Labour and manpower supply services	[h][15%]

[c][Tariff Heading	Description	Rate of tax
(1)	(2)	(3)]
9830.0000	Service provided in the matter of manufacturing or processing for others on toll basis	[h][15%]
9831.0000	Race clubs: (a) services of entry/admission (b) other services	(a) Rs. 200 per entry ticket or entry pass of the person visiting the race event. (b) [h][15%]]
[bl][9832.0000	Services provided or rendered by programme producers and production houses	[u][15%]
9833.0000	Services provided or rendered by corporate law consultants	[u][15%]
9834.0000	Services provided or rendered by fashion designers	[u][15%]
9835.0000	Services provided or rendered by call centres	[u][15%]
9836.0000	Services provided or rendered by persons engaged in [bm][***] transportation or carriage of goods by road or through pipeline or conduit	[u][15%]
[bn][9837.0000	Ready mix concrete services	[s][15%]
9838.0000	Intellectual property services	[s][15%]
9839.0000	Erection, commissioning and installation services	[s][15%]
9840.0000	Technical inspection and certification services, including quality control certification services and ISO certifications	[s][15%]
9841.0000	Valuation services, including competency and eligibility testing services	[s][15%]]
[bo][9842.0000	Cosmetic and plastic surgery and transplantations	[p][15%]
9843.0000	Visa processing services, including advisory or consultancy services for migration or visa application filing services	[p][15%]
9844.0000	Debt collection services and other debt recovery services provided or rendered by debt collection agencies or recovery agencies or other persons	[p][15%]
9845.0000	Supply chain management or distribution (including delivery) services	[p][15%]]
[bp][9846.0000	Services provided or rendered by cab aggregator and the services provided or rendered by the owners or drivers of the motor vehicles using the cab aggregator services	[p][15%]
9847.0000	Warehouses or depots for storage or cold storages	[p][15%]
9848.0000	Training services	[p][15%]

[c][Tariff Heading	Description	Rate of tax
(1)	(2)	(3)]
9849.0000	Actuarial Services	[p][15%]
9850.0000	Services of mining of minerals and allied and ancillary services in relation thereto	[p][15%]
9851.0000	Site preparation and clearance, excavation and earth moving and demolition services	[p][15%]
9852.0000	Waste collection, transportation, processing and management services.	[p][15%]
9853.0000	Vehicle [bq][towing, vehicle] parking and valet services	[p][15%]
9854.0000	Electric power transmission services	[p][15%]
9855.0000	Insurance agents	[p][15%]]
[br][9856.0000	Services provided or rendered by truck aggregators and the services provided or rendered by the owners or drivers of trucks or other cargo transportation vehicles using the services of a truck aggregator	[p][15%]]
[bs][9857.0000	Education services	15%
9858.0000	Services provided or rendered by hospitals and clinics	15%
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a Added by the Sindh Sales Tax on Services (Amendment) Act, 2012 (II of 2012), (Assented on: 26th January, 2012. Earlier the same amendment was made by the Sindh Sales Tax on Services (Amendment) Ordinance, 2011 (XIV of 2011), made on 1st November, 2011.

b Tariff Headings "9812.7000 to 9812.9000" substitute for Tariff Headings "9812.9000 to 9812.9090" by the Sindh Finance Act, 2019 (XII of 2019), (Assented on: 5th July, 2019)., reported as PTCL 2019 BS. 773 At the time of substitution Tariff Headings "9812.9000 to 9812.9090" were as under:--

"9812.9000	Audiotext services	19.5%
9812.9100	Teletext services	19.5%
9812.9200	Trunk radio services	19.5%
9812.9300	Paging services	19.5%
9812.9400	Voice paging services	19.5%
9812.9410	Radio paging services	19.5%
9812.9490	Vehicle [b1][and other] tracking services	19.5%
9812.9500	Burglar [b2][and security] alarm services	19.5%
9812.9090	Others	19.5%"

b1 The words added by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

b2 The words added by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

c Existing column substituted by the Sindh Sales Tax on Services (Amendment) Act, 2012 (II of 2012), (Assented on: 26th January, 2012. Earlier the same amendment was made by the Sindh Sales Tax on Services (Amendment) Ordinance, 2011 (XIV of 2011), made on 1st November, 2011.

d The words added by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

e The commas and word inserted by the Finance Act, 2024 (II of 2024), (Assented on: 30th June, 2024), reported as PTCL 2024 BS. 515.

f The words added by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

g Substituted for the words "and guest houses" by the Finance Act, 2024 (II of 2024), (Assented on: 30th June, 2024), reported as PTCL 2024 BS. 515.

h Substituted for the figures "[h1][13%]" by the Finance Act, 2024 (II of 2024), (Assented on: 30th June, 2024), reported as PTCL 2024 BS. 515.

h1 Substituted for the figure "[h1a][14%]" by the Sindh Finance Act, 2016 (XXIV of 2016), (Assented on: 18th July, 2016), reported as PTCL 2016 BS. 445.

h1a Substituted for the figure "[h1a1][15%]" by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

h1a1 Substituted for the figure "16%" by the Sindh Finance Act, 2014 (XVII of 2014), (Assented on: 7th July, 2014), reported as PTCL 2014 BS. 357.

i Tariff Heading and the entries relating thereto added by the Sindh Finance Act, 2013 (XLI of 2013), (Assented on: 11th July, 2013), reported as PTCL 2014 BS. 332.

j The words added by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

k Substituted for the words "guest houses" by the Finance Act, 2024 (II of 2024), (Assented on: 30th June, 2024), reported as PTCL 2024 BS. 515.

l Substituted for the word "caterers" by the Sindh Finance Act, 2013 (XLI of 2013), (Assented on: 11th July, 2013), reported as PTCL 2014 BS. 332.

m The comma and words "excluding classified advertisements" omitted by the Sindh Finance Act, 2014 (XVII of 2014), (Assented on: 7th July, 2014), reported as PTCL 2014 BS. 357.

n Substituted for the descriptions "Advertisement on poles 16%", "Advertisement on billboards 16%" and "Other advertisements like on web/internet *etc.* 16%" by the Sindh Finance Act, 2013 (XLI of 2013), (Assented on: 11th July, 2013), reported as PTCL 2014 BS. 332.

o Tariff Heading 9803.0000 and entries relating thereto inserted by the Sindh Finance Act, 2016 (XXIV of 2016), (Assented on: 18th July, 2016), reported as PTCL 2016 BS. 445.

p Substituted for the figures "13%" by the Finance Act, 2024 (II of 2024), (Assented on: 30th June, 2024), reported as PTCL 2024 BS. 515.

q Tariff Heading 98.05 and entries relating thereto inserted by the Sindh Finance Act, 2016 (XXIV of 2016), (Assented on: 18th July, 2016), reported as PTCL 2016 BS. 445.

r Tariff Heading 9805.5000 and the entries relating thereto added by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

s. Substituted for the figure "[s1] [13%]" by the Finance Act, 2024 (II of 2024), (Assented on: 30th June, 2024), reported as PTCL 2024 BS. 515.

s1 Substituted for the figure "[14%]" by the Sindh Finance Act, 2016 (XXIV of 2016), (Assented on: 18th July, 2016), reported as PTCL 2016 BS. 445.

t Tariff Headings 9805.5100 & 9805.6000 and the entries relating thereto inserted by the Sindh Finance Act, 2014 (XVII of 2014), (Assented on: 7th July, 2014), reported as PTCL 2014 BS. 357.

u Substituted for the figure "[u1] [13%]" by the Finance Act, 2024 (II of 2024), (Assented on: 30th June, 2024), reported as PTCL 2024 BS. 515.

u1 Substituted for the figure "[u1a][14%]" by the Sindh Finance Act, 2016 (XXIV of 2016), (Assented on: 18th July, 2016), reported as PTCL 2016 BS. 445.

u1a Substituted for the figure "15%" by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

v Substituted for the heading "9805.8000 Ship chandlers 16%" by the Sindh Finance Act, 2013 (XLI of 2013), (Assented on: 11th July, 2013), reported as PTCL 2014 BS. 332.

w Tariff Heading 9805.9000 and the entries relating thereto inserted by the Sindh Finance Act, 2014 (XVII of 2014), (Assented on: 7th July, 2014), reported as PTCL 2014 BS. 357.

x Tariff Headings 9806.1000, 9806.2000 & 9806.3000 and the entries relating thereto inserted by the Sindh Finance Act, 2014 (XVII of 2014), (Assented on: 7th July, 2014), reported as PTCL 2014 BS. 357.

y Tariff Heading "98.06" inserted by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

z Tariff Headings "9806.3000 & 9806.4000" substituted for Tariff heading "9806.3000" by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115. At the time of substitution Tariff heading "9806.3000" was as under:--

9806.3000	Car or automobile dealers	15%

aa Tariff Heading 9806.6000 and the entries relating thereto added by the Sindh Finance Act, 2019 (XII of 2019), (Assented on: 5th July, 2019).

ab Tariff Heading 9810.0000 and the entries relating thereto inserted by the Sindh Finance Act, 2013 (XLI of 2013), (Assented on: 11th July, 2013), reported as PTCL 2014 BS. 332.

ac Tariff Heading 9811.0000 and the entries relating thereto inserted by the Sindh Finance Act, 2014 (XVII of 2014), (Assented on: 7th July, 2014), reported as PTCL 2014 BS. 357.

ad Heading No. 9813,1000 and the entries relating thereto inserted by the Sindh Sales Tax on Services (Amendment) Act, 2021 (VII of 2023), (Assented on: 8th March, 2023), reported as PTCL 2023 BS. 41.

ae Substituted for the Tariff Heading "9813.1600" and entries relating thereto substituted by the Sindh Sales Tax on Services (Amendment) Act, 2012 (II of 2012), (Assented on: 26th January, 2012. Earlier the same amendment was made by the Sindh Sales Tax on Services (Amendment) Ordinance, 2011 (XIV of 2011), made on 1st November, 2011.

af Heading No. 9813.1700 and entries relating thereto inserted by the Sindh Sales Tax on Services (Amendment) Act, 2021 (VII of 2023), (Assented on: 8th March, 2023), reported as PTCL 2023 BS. 41.

ag Substituted for the word "Guarantee" by the Sindh Finance Act, 2019 (XII of 2019), (Assented on: 5th July, 2019).

ah The words and comma inserted by the Sindh Finance Act, 2019 (XII of 2019), (Assented on: 5th July, 2019).

ai Heading Nos. 9813.4700, 9813.4800 & 9813.4900 substituted for Heading Nos. "9813.4700, 9813.4800, 9813.4900, 9813.4910 & 9813.4990" by the Sindh Finance Act, 2019 (XII of 2019), (Assented on: 5th July, 2019). At the time of substitution these Headings Nos. were as under:--

"9813.4700	Bank guarantee	[ai1][13%]
9813.4800	Bill discounting commission	[ai1][13%]
9813.4900	Safe deposit lockers	[ai1][13%]
9813.4910	Safe vaults	[ai1][13%]
[ai2][9813.4990	Other services not specified elsewhere	[ai1][13%]"

ai1 Substituted for the figure "[ai1a][14%]" by the Sindh Finance Act, 2016 (XXIV of 2016), (Assented on: 18th July, 2016), reported as PTCL 2016 BS. 445.

ai1a Substituted for the figure "[ai1a1][15%]" by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

ai1a1 Substituted for the figure "16%" by the Sindh Finance Act, 2014 (XVII of 2014), (Assented on: 7th July, 2014), reported as PTCL 2014 BS. 357.

ai2 Tariff Heading "9813.4990" and entries relating thereto added by the Sindh Sales Tax on Services (Amendment) Act, 2012 (II of 2012), (Assented on: 26th January, 2012. Earlier the same amendment was made by the Sindh Sales Tax on Services (Amendment) Ordinance, 2011 (XIV of 2011), made on 1st November, 2011.

aj Substituted for the word "Other" by the Sindh Sales Tax on Services (Amendment) Act, 2012 (II of 2012), (Assented on: 26th January, 2012. Earlier the same amendment was made by the Sindh Sales Tax on Services (Amendment) Ordinance, 2011 (XIV of 2011), made on 1st November, 2011.

ak Tariff Heading 9814.1000 and the entries relating thereto inserted by the Sindh Finance Act, 2013 (XLI of 2013), (Assented on: 11th July, 2013), reported as PTCL 2014 BS. 332.

al Tariff Heading "9814.2000 & 9814.3000" and entries relating thereto added by the Sindh Sales Tax on Services (Amendment) Act, 2012 (II of 2012), (Assented on: 26th January, 2012. Earlier the same amendment was made by the Sindh Sales Tax on Services (Amendment) Ordinance, 2011 (XIV of 2011), made on 1st November, 2011.

am Tariff Heading 9814.9000 and the entries relating thereto inserted by the Sindh Finance

Act, 2014 (XVII of 2014), (Assented on: 7th July, 2014), reported as PTCL 2014 BS. 357.

an Tariff Heading 98.15 and the entries relating thereto inserted by the Sindh Finance Act, 2013 (XLI of 2013), (Assented on: 11th July, 2013), reported as PTCL 2014 BS. 332.

ao Tariff Heading 9815.1000 and the entries relating thereto inserted by the Finance Act, 2024 (II of 2024), (Assented on: 30th June, 2024), reported as PTCL 2024 BS. 515.

ap Tariff Heading 9815.5000 and the entries relating thereto inserted by the Sindh Finance Act, 2014 (XVII of 2014), (Assented on: 7th July, 2014), reported as PTCL 2014 BS. 357.

aq Substituted for the words "Tax consultants" by the Sindh Finance Act, 2016 (XXIV of 2016), (Assented on: 18th July, 2016), reported as PTCL 2016 BS. 445.

ar Tariff Heading "9817.9000" in column (1) and the entries relating thereto added by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

as Tariff Heading 98.18 and the entries relating thereto inserted by the Sindh Finance Act, 2013 (XLI of 2013), (Assented on: 11th July, 2013), reported as PTCL 2014 BS. 332.

at Tariff Heading "9818.2000" in column (1) and the entries relating thereto added by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

au Tariff Heading "9819.1000" substituted by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115. At the time of substitution Tariff heading "9819.1000" was as under:--

"9819.1000	*au1* [Stockbrokers and commodity brokers]	*au2* [15%]

au1 Substituted for "Stockbrokers" by the Sindh Finance Act, 2013 (XLI of 2013), (Assented on: 11th July, 2013), reported as PTCL 2014 BS. 332.

au2 Substituted for the figure "16%" by the Sindh Finance Act, 2014 (XVII of 2014), (Assented on: 7th July, 2014), reported as PTCL 2014 BS. 357.

av Tariff Heading 9819.3000 and the entries relating thereto inserted by the Sindh Finance Act, 2014 (XVII of 2014), (Assented on: 7th July, 2014), reported as PTCL 2014 BS. 357.

aw Tariff Headings 9819.5000, 9819.7000 & 9819.9300 and the entries relating thereto inserted by the Sindh Finance Act, 2013 (XLI of 2013), (Assented on: 11th July, 2013), reported as PTCL 2014 BS. 332.

ax Tariff Heading 9819.9000 and the entries relating thereto inserted by the Sindh Finance Act, 2014 (XVII of 2014), (Assented on: 7th July, 2014), reported as PTCL 2014 BS. 357.

ay Tariff Heading "9819.9100" and entries relating thereto added by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

az Tariff Heading 9819.9200 and entries relating thereto inserted by the Sindh Finance Act, 2016 (XXIV of 2016), (Assented on: 18th July, 2016), reported as PTCL 2016 BS. 445.

ba Tariff Headings 9819.9400 & 9819.9500 and the entries relating thereto inserted by the Sindh Finance Act, 2014 (XVII of 2014), (Assented on: 7th July, 2014), reported as PTCL 2014 BS. 357.

bb Tariff Heading "9819.9090" and entries relating thereto added by the Sindh Sales Tax on Services (Amendment) Act, 2012 (II of 2012), (Assented on: 26th January, 2012. Earlier the same amendment was made by the Sindh Sales Tax on Services (Amendment) Ordinance, 2011 (XIV of 2011), made on 1st November, 2011.

bc Tariff Heading "98.20" and entries relating thereto inserted by the Sindh Finance Act, 2013 (XLI of 2013), (Assented on: 11th July, 2013), reported as PTCL 2014 BS. 332.

bd Tariff Headings 9820.3000 & 9820.4000 and the entries relating thereto inserted by the Sindh Finance Act, 2014 (XVII of 2014), (Assented on: 7th July, 2014), reported as PTCL 2014 BS. 357.

be Tariff Heading "98.21" and entries relating thereto inserted by the Sindh Finance Act, 2013 (XLI of 2013), (Assented on: 11th July, 2013), reported as PTCL 2014 BS. 332.

bf Tariff Heading 9821.2000 and the entries relating thereto inserted by the Sindh Finance Act, 2019 (XII of 2019), (Assented on: 5th July, 2019).

bg Substituted for the words "Indoor sports" by the Finance Act, 2024 (II of 2024), (Assented on: 30th June, 2024), reported as PTCL 2024 BS. 515.

bh Tariff Heading 98.22 and the entries relating thereto inserted by the Sindh Finance Act, 2014 (XVII of 2014), (Assented on: 7th July, 2014), reported as PTCL 2014 BS. 357.

bi Tariff Heading "9822.4000" and entries relating thereto added by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

bj Tariff Headings "9824.0000, 9825.0000, 9826.0000, 9827.1000 & 9827.2000" substituted for Tariff Heading "9824.0000" and entries relating thereto substituted by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115. At the time of substitution Tariff Heading "9824.0000" was as under:--

[bj1][9824.0000	Construction services	[bj2][15%]
	Management Services including fund and assets management services	[bj2][15%]
	Airport services	[bj2][15%]
	Tracking services	[bj2][15%]
	Security alarm services	[bj2][15%]
	Services provided by motels and guest houses	[bj2][15%]
	[bj3][Event management services including the services by event photographers, event videographer and the persons related to such event management	[bj2][15%]
	Exhibition services	[bj2][15%][

bj1 Tariff Heading "9824.0000" and entries relating thereto substituted by the Sindh Sales Tax on Services (Amendment) Act, 2012 (II of 2012), (Assented on: 26th January, 2012. Earlier the same amendment was made by the Sindh Sales Tax on Services (Amendment) Ordinance, 2011 (XIV of 2011), made on 1st November, 2011.

bj2 Substituted for the figure "16%" by the Sindh Finance Act, 2014 (XVII of 2014), (Assented on: 7th July, 2014), reported as PTCL 2014 BS. 357.

bj3 Added by the Sindh Finance Act, 2013 (XLI of 2013), (Assented on: 11th July, 2013), reported as PTCL 2014 BS. 332.

bk Tariff Headings 9828.0000, 2829.0000, 9830.0000 & 9831.0000 and the entries relating thereto added by the Sindh Finance Act, 2013 (XLI of 2013), (Assented on: 11th July, 2013), reported as PTCL 2014 BS. 332.

bl Tariff Headings "9832.0000, 9833.0000, 9834.0000, 9835.0000 & 9836.0000" and the entries relating thereto inserted by the Sindh Finance Act, 2014 (XVII of 2014), (Assented on: 7th July, 2014), reported as PTCL 2014 BS. 357.

bm The words "inter-city" omitted by the Finance Act, 2024 (II of 2024), (Assented on: 30th June, 2024), reported as PTCL 2024 BS. 515.

bn Tariff Headings "9837.0000, 9838.0000, 9839.0000, 9840.0000 & 9841.0000" and the entries relating thereto inserted by the Sindh Finance Act, 2015 (XXXVI of 2015), (Assented on: 10th July, 2015), reported as PTCL 2015 BS. 115.

bo Tariff Heading 9842.0000, 9843.0000, 9844.0000 & 9845.0000 and entries relating thereto inserted by the Sindh Finance Act, 2016 (XXIV of 2016), (Assented on: 18th July, 2016), reported as PTCL 2016 BS. 445.

bp 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 (XII of 2019), (Assented on: 5th July, 2019).

bq The words and comma inserted by the Finance Act, 2024 (II of 2024), (Assented on: 30th June, 2024), reported as PTCL 2024 BS. 515.

br Heading No. 9856.0000 and entries relating thereto inserted by the Sindh Sales Tax on Services (Amendment) Act, 2021 (VII of 2023), (Assented on: 8th March, 2023), reported as PTCL 2023 BS. 41.

bs Tariff Headings "9857.0000" & "9858.0000" and the entries relating thereto inserted by the Finance Act, 2024 (II of 2024), (Assented on: 30th June, 2024), reported as PTCL 2024 BS. 515.

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