

## 2013 - Highlights on Sindh Sales Tax on Services

- TAX RATES REMAIN SAME – 16%.
- DEFINITION CLAUSE SUBSTITUTED TO BRING MORE PERSONS IN THE AMBIT OF SALES TAX
- POWER GIVEN TO THE BOARD TO MAKE SPECIAL PROCEDURES AND TAX WITHHOLDING PROCEDURES.
- OFFICER OF SRB HAS GIVEN POWER TO REGISTER THE PERSON THROUGH AN ORDER.
- FOLLOWING NEW SERVICES HAVE BEEN INCLUDED WITHIN THE AMBIT OF SALES TAX
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TARIFF HEADING	DESCRIPTION	RATE	EXEMPTION
9801.3000	Marriage halls and lawns	16%	located on plots measuring 800 sq. yrds or less
9805.3000	Freight Forwarding Agent Issuance of Bills lading or House Bills of Lading	500 RUPEES input tax credit /adjustment shall not be admissible	
9805.7000	Advertising Agent	16%	
9805.9100	Sponsorship Services	16%	
9805.9200	Business Support Services	16%	
9810.0000	Services provided or rendered for personal care by beauty parlours, beauty clinics, slimming clinics or centres and others	10% input tax credit /adjustment shall not be admissible	1)Persons providing the services of hair cutting, hair dressing, hair dying and shaving only 2) Service provided and rendered by beauty parlours/clinics & slimming clinics whose turnover does not exceed Rs. 3.6 Million in

# 2013 - Highlights on Sales Tax on Services

			a financial year.
9814.1000	Architects or town planners	16%	
9815.2000 9815.3000 9815.9000	services of legal practitioners & consultants, accountants & auditors, and tax consultants	4% input tax credit /adjustment shall not be admissible	
9815.4000 9815.6000	Management consultants, software or IT based system development consultants	16%	
9818.1000	Security Agency	10% input tax credit /adjustment shall not be admissible	
9818.3000	Market Research Agency	16%	
9819.5000	Surveyors	16%	
9819.7000	Outdoor photographers & videographers	16%	
9819.9300	Management Consultants	16%	
9820.1000	Autoworkshops; including authorized service stations	16%	
9820.2000	Workshops for industrial machinery, construction and earth moving machinery or other special purpose machinery, etc.	16%	
9821.1000	Health Care centre, gym or physical fitness centre, etc.	16%	
9821.4000	Body Massage Centre	10% input tax credit /adjustment shall not be admissible	

# 2013 - Highlights on Sales Tax on Services

9821.5000	Pedicure Centre	10% input tax credit /adjustment shall not be admissible	
9824.0000	Event Management services including the services by event photographers, event videographers and the person related to such event management exhibition services	16%	
9828.0000	Public bounded warehouses	16%	
9829.0000	Labour and manpower supply services	16%	
9830.0000	Services provided in the matter of manufacturing or processing for others on toll basis	16%	
9831.1000	Race clubs a) services of entry /admission b) other services	Rs. 200 per entry ticket  16%	
9824.0000	Construction Services	4%	The persons providing construction services who do not elect to be governed by the Special procedure prescribed by the Board, in relation to the application of the lower rate of tax as specified in this notification shall not be entitled to the benefits of this notification.  Input tax credit/ adjustment shall not be admissible

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**2013 - Highlights on  
Punjab Sales Tax on Services**

TARIFF HEADING	DESCRIPTION	RATE	EXEMPTION
9815.6000	Services provided by software or IT-based system development consultants.	16%	
9815.5000 9819.9400	Services provided by technical, scientific & engineering consultants.	16%	
9815.9000	Services provided by other consultants.	16%	
9805.5100	Services provided by tour operators (other than Hajj and Umrah)	16%	
9805.6000	Manpower recruitment agents.	16%	
9818.1000	Services provided by security agency.	16%	
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9805.7000	Services provided by advertising agents	16%	
9805.9000	Services provided by share transfer agents.	16%	
9805.9200	Services provided by business support services.	16%	
9806.2000	Services provided by property dealers.	16%	
9834.0000	Services provided by fashion designers.	16%	
9814.1000 9814.9000	Services provided by architects, town planners and interior decorators.	16%	

# 2013 - Highlights on Sales Tax on Services

9819.3000	Services provided in respect of rent-a-car.	16%	
9806.3000	Services provided by car/automobile dealers	16%	
9868.0000	Services provided in respect of manufacturing or processing on toll or job basis (against processing on conversion charges).	16%	

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