

		<b>SECOND SCHEDULE - PART B (REDUCE RATE OF TAX)</b>
		Reduce rate of tax by sub-section (2) of section (8) of the Sindh Sales Tax on Services Act, 2011.
	<b>NEW</b> <del>Deleted or omitted</del>	This notification shall take effect from 1 <sup>st</sup> July 2013 in supersession of notification No. SRB-3-4/2/2011 dated 24-08-2011 and No. SRB-3-4/6/2013 dated the 18-06-2013.

Tariff Heading	Description of services	Rate of Tax	Conditions and restriction
1.	2.	3	4
9805.3000	Services provided by Freight Forwarding Agents in respect of issuance of bills of lading or house bills of lading	500 rupees per bill of lading or house bill of lading	Input tax credit / adjustment shall not be admissible.
9807.0000 and 9814.3000	Services provided by Property Developers or Promoters for:  a) development of purchased or leased and for conversion into residential or commercial plots; and  b) construction of residential or commercial units	a) Rs 100/sq. yd of land ;and  b) Rs. 50/sq. ft of constructed covered area	Input tax credit / adjustment shall not be admissible
9810.0000 9821.4000 And 9821.5000	Services provided by beauty parlors, beauty clinics, slimming clinics, body massage centers, pedicure centers, etc.,	10%	Input tax credit / adjustment shall not be admissible.
9815.2000	Legal practitioners and consultants	<del>4%</del> 5%	Input tax credit / adjustment shall not be admissible.
9815.3000	Accountant & auditors	<del>4%</del> 5%	Input tax credit / adjustment shall not be admissible.
9815.9000	Tax consultants	<del>4%</del> 5%	Input tax credit / adjustment shall not be admissible.
98181.1000	Services provided by security agency	10%	Input tax credit / adjustment shall not be admissible.
9823.0000	Franchise Services	10%	Input tax credit / adjustment shall not be admissible.

9824.0000	Construction services	<del>4%</del> 5%	<p>1. The persons providing construction services who do not elect to be governed by 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.</p> <p>2. Input tax credit / adjustment shall not be admissible.</p>
9815.5000	Technical, scientific and engineering consultants	10%	-----
9819.9400	Technical testing and analysis service	10%	-----
9805.5100	Tour operators	15%	(Hajj and Umrah tour packages shall be exempt)
9806.2000	Property dealers	10%	
9834.0000	Services provided or rendered by fashion designers	10%	
9819.3000	Rent a car and automobile rental service	10%	
9806.3000	Car or automobile dealers	10%	
9811.0000	Services provided or rendered by laundries and dry cleaners	15%	Tax on only such laundries & dry cleaners as are located in hotels, clubs and guest houses; or are franchisers or franchisees; or are having branches or more than one outlet
9822.1000	Fumigation services	10%	<p>(i) Public health fumigation services provided by the Federal, Provincial or Local Governments and Cantonment Boards;</p> <p>(ii) Agricultural fumigation services.</p>
9822.2000	Maintenance cleaning services	10%	Maintenance and cleaning of private residential houses or apartments shall remain exempt. Maintenance and cleaning services not out-sourced and, instead, provided himself by the owner or his employee shall also remain exempt.

9822.3000	Janitorial services	10%	Janitorial services not outsourced and, instead, provided himself by the owner or his employee, shall remain exempt.	
9833.0000	Services provided or rendered by corporate law consultants	5%	None	
9819.9000	Cable TV operators	10%	Cable TV operators holding PEMRA's "R" category license	
9832.0000	Program producers and production houses	10%	-----	
9836.0000	Services provided or rendered by persons engaged in inter-city transportation or carriage of goods by road or through pipeline or conduit	5%	-----	
9837.0000	Education services	5%	Education services provided or rendered against fee not exceeding as follows:-	
			<b>Fee per subject / course</b>	<b>Fee per total subjects/courses</b>
	a). Where fee is charged on per month bases		Rs. 2,000	Rs .5,000
	b). Where fee is charged on per trimester basis		Rs. 6,000	Rs. 15,000
	c). Where fee charged on per semester (of 4 months) basis		Rs. 8,000	Rs. 20,000
	d).Where fee is charged on per semester (exceeding 4months) basis		Rs. 12,000	Rs. 35,000
	e). Where fee is charged on annual basis		Rs. 24,000	RS. 60,000
			No exemption on the education services provided or rendered in air-conditioned areas like classrooms, lecture rooms, coaching rooms, seminar rooms/halls or hotels or motels:	
			No exemption in case the person or the institution or the establishment providing or rendering education services is a franchiser or a franchisee.	
9838.0000	Services provided or rendered by hospitals and clinics	5%	Fee/charges below the prescribed threshold (room /bed / ward charges not exceeding Rs. 1,500/- per patient per bed and doctors' consultation/visit fee or charges not exceeding Rs. 1,000/- per patient per visit/consultation) shall be exempt.	
9816.0000	Services provided or rendered by pathological laboratories	5%		
9817.0000	Services provided or rendered by medical diagnostic laboratories including clinical and radiological laboratories, X-Rays, ultra-sound, CT scan, MR Imaging, etc.	5%		