

Sindh Sales Tax on Services Act, 2011				
S.No	Important Points			
1.	Sindh sales tax on various services are proposed to be reduced (w.e.f 1st July 2015)			
	S.No	Description	Tax Year 2014	From 1 st July, 2015
	1.	Telecommunication services.	19.5%	18%
	2.	Services liable to tax at 15%	15%	14%
	3.	Services provided by programme producers and production houses	10%	6%
2	Following sector reduced rate @ 5% increased to 6%			
	Tariff heading	Description	Reduced Rate for the Tax Year 2014	Reduced Rate for the Tax Year 2015
	9815.2000	Legal practitioners and consultants	5%	6%
	9815.3000	Accountants and auditors	5%	6%
	9815.9000	Tax consultants	5%	6%
	9824.0000	Construction services	5%	6%
	9833.0000	Services provided or rendered by corporate law consultants	5%	6%
	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%	6%
3	Exemption of Sindh Sales Tax on utility bills collection by banks, financial institutions, NBFs and NADRA Technologies Ltd (NTL) are proposed to be withdrawn.			
4	Services provided or rendered by laundries and dry cleaners (9811.0000)			
	<ul style="list-style-type: none"> - Condition excluded from preview of exemption. - Such laundries and dry cleaners whose turnover exceeds Rs. 3.6 million in financial year or whose total utility bills (electricity, gas and telephone) exceeds Rs. 40,000 in any month during a financial year. 			
5	New Services introduced.			
	S.No	Description	Tariff heading	Statutory rate
				Effective rate
	1.	Renting of immovable property services	9806.3000	14%
	2.	Ready mix concrete services	9837.0000	14%
				14% with input tax credit facility OR (optional) 6% without input tax credit facility

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6	New services added				
	S.No	Description	Tariff heading	Statutory rate	Proposed for Tax Year 2015
	1	Travel Agents	9805.5000	14%	10%
	2	Credit rating agency	9818.2000	14%	14%
	3	Underwriters	9819.1100	14%	14%
	4	Indenters	9819.1200	14%	14%
	5	Commission agents	9819.1300	14%	14%
	6	Auctioneers	9819.9100	14%	10%
	7	Dredging or desilting services	9822.4000	14%	10%
	8	Intellectual property services	9838.0000	14%	10%
	9	Erection, commission and installation services	9839.0000	14%	14%
	10	Technical Inspection and Certification services	9840.0000	14%	14%
	11	Services provided or rendered by laboratories (other than the services relating to pathological, or radiological or diagnostic tests of patients)	9817.9000	14%	14%
	12	Packers and movers	9819.1400	14%	14%
	13	Services of Shares, securities and Derivatives (registration/transfer and custodianship)	9805.9000	14%	14%
	14	Valuation services, including competency and eligibility testing services	9841.0000	14%	14%