

		SECOND SCHEDULE - PART B (REDUCE RATE OF TAX)
		Reduce rate of tax by sub-section (2) of section (8) of the Sindh Sales Tax on Services Act, 2011 Updated upto Finance Act 2019
	NEW <u>Deleted or omitted</u>	This notification shall take effect from 1 st 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 and No. SRB-3-4/8/2013 dated the 1 st July 2013

Tariff Heading	Description of services	Rate of Tax	Conditions and restriction
1.	2.	3	4
9802.4000	Advertisement in newspapers and periodicals	3%	Input tax credit / adjustment shall not be admissible
9806.6000	Renting of machinery, equipment, appliances and other tangible goods	5%	Input tax credit / adjustment shall not be admissible.
9813.1500	Insurance other than group life insurance	8% 3%	
9811.0000	Service provided or rendered by Stand-alone laundries and dry cleaners. Explanation : for the purpose of this notification, "stand-alone Laundries and dry cleaners" means a laundry and dry cleaner; a. which does not provide any taxable service other than the services described against tariff heading 9811.000; and b. which, or any outlet/branch of which, is not located within the building, premises or precincts of a hotel, motel, guest house or club whose services are liable to tax	5%	Input tax credit / adjustment shall not be admissible.
9815.3000	Accountants and auditors	5%	1. The reduce rate specified in column (3) shall apply only in relation to the accounting and auditing services provided or rendered by accountants and auditors; 2. Input tax credit / adjustment shall not be admissible.

Tariff Heading	Description of services	Rate of Tax	Conditions and restriction
1.	2.	3	4
9824.0000	<p>a) Construction services</p> <p>b) Construction services in relation to Government Civil works for which the expenditure is paid out of the expenditure budget of the Federal Government or the Provincial Government or the Local Government or the Cantonment Board</p>	<p>(a) 8%</p> <p>(b) 5%</p>	<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> <p>(b) Input tax shall not be admissible</p>
9830.0000	Services provided in the matter of manufacturing or processing of textile and leather goods for others on toll basis	3%	Input tax credit / adjustment shall not be admissible
9815.5000	Technical, scientific and engineering consultants	8% 5%	-----
9819.9400	Technical testing and analysis service	10%	-----
9805.5100	Tour operators	8% 5%	(Hajj and Umrah tour packages shall be exempt)
9806.2000	Property dealers	10%	
9834.0000	Services provided or rendered by fashion designers	10% 3%	
9821.2000	Indoor sports and games center	10%	Input tax credit / adjustment shall not be admissible.

Tariff Heading	Description of services	Rate of Tax	Conditions and restriction
1.	2.	3	4
9836.0000	<p>(a) Services provided or rendered by persons engaged in inter-city transportation or carriage of goods by road or through pipeline or conduit</p> <p>(b) Services provided or rendered by persons engaged in inter-city transportation or carriage of goods by road through truck addas or through bus/wagon stands excluding road transportation or carriage of:-</p> <p>(i) petroleum oils through oil tankers;</p> <p>(ii) automotive vehicles, classified under tariff headings of Chapter 87 of the first schedule to the Customs Act, 1969, as are transported or carried through specialized vehicle carries; and</p> <p>(iii) goods and cargo through vehicles operated by Fleet Logistic Companies having not less than 25 vehicles in its fleet.</p>	<p>(a) 8%</p> <p>(b) 3%</p>	<p>-----</p> <p>(b) Input tax shall not be admissible.</p>
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	5%	Input tax credit / adjustment shall not be admissible.
9848.0000	Training services	5%	Input tax credit / adjustment shall not be admissible.
9853.0000	Vehicle parking and valet services	5%	Input tax credit / adjustment shall not be admissible.
9855.0000	Insurance Agents	5%	Input tax credit / adjustment shall not be admissible.