



**GOVERNMENT OF SINDH
SINDH REVENUE BOARD**



**e-REGISTRATION UNDER SECTION 24 OF THE SINDH SALES TAX ON
SERVICES ACT, 2011.**

The services of **cosmetic dental surgery, orthodontics, aesthetic dentistry and such other cosmetic and aesthetic dental procedures** are taxable services under tariff heading 9842.0000 of the Second Schedule to the Sindh Sales Tax on Services Act 2011 as per the definition provided under section 2 (29A) of the Act, 2011.

02. All Dental Practitioners providing the aforesaid taxable services are therefore advised to:

- i) Get e-registered with SRB by visiting <www.e.srb.gos.pk> and following the step by step procedure after entering your SNTN or you may contact SRB helpline 111-778-000 for assistance in this regard;
- ii) Charge, levy, and collect due SST amount (@ 13%) on the aforesaid taxable services and deposit the same in Sindh Government's head of account "B-02384" in the prescribed manner;
- iii) e-deposit the due amount of SST in any SRB-authorized branch of NBP by * 15th of the month following the tax period to which it relates; and
- iv) e-file true and correct Sindh sales tax returns in Form SST-03 as prescribed under section 30 of the Act, 2011 by * 18th of the month following the tax period to which it relates.
** (For Example: Return filing and SST payment for the month of September is due on 15th and 18th of October, respectively)*

03. In case of any query, clarification or assistance, you may call SRB helpline (021) 111-778-000 or contact SRB at email info@srb.gos.pk or e.support@srb.gos.pk or contact Call Center Incharge at email asfa.qazi@srb.gos.pk number (021) 99217800 (Ext: 207) or Assistant Commissioner-Unit 13 at email pirah.abbasi@srb.gos.pk number (021) 99217800 (Ext: 245).

04. Full and timely compliance of above provision of law is expected and will be appreciated to avoid any penal action and legal consequences by Sindh Revenue Board.