



GOVERNMENT OF SINDH
SINDH REVENUE BOARD

Karachi, the 12th June, 2023

NOTIFICATION
(Sindh Sales Tax on Services)

SRB-3-4/29/2023----- In exercise of the powers conferred by sub-section (2) of section 30 of the Sindh Sales Tax on Services Act, 2011 (Sindh Act No. XII of 2011), the Board is pleased to direct that the following further amendment shall be made in its notification SRB-3-4/10/2011 dated 18th October, 2011 namely: -

In the aforesaid notification, in the Table, after S. No. 4. in column (1) and the entries relating thereto in column (2), the following shall be added, namely: -

5.	<p>Persons providing or rendering the standalone services of cosmetic dental surgery, orthodontics, aesthetic dentistry and other such similar processes of cosmetic dental services classifiable under tariff heading 9842.0000 of the Second Schedule to the Act.</p> <p><u>Explanation:</u> The words “persons providing or rendering the standalone services”, for the purposes of this notification, mean a registered person who does not provide any taxable service other than services of cosmetic dental surgery, orthodontics, aesthetic dentistry and similar cosmetic dental services.</p>
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2. This notification shall take effect on and from the 1st day of July, 2023.


(Mona Vichfooz)
Secretary

[File No. SRB/COM-III/Unit-13/2023]