



SINDH REVENUE BOARD

www.srb.gos.pk

For information of Restaurants, Caterers, Clubs & others

The Services providers, providing and rendering the following taxable services in Sindh:-

- i) Hotels, Motels and Guest Houses (tariff heading 9801.1000)
- ii) Restaurants (tariff heading 9801.2000);
- iii) Clubs (tariff heading 9801.4000); and
- iv) Caterers, Suppliers of food and drinks. (tariff heading 9801.5000)
- v) Ancillary services provided or rendered by Hotels, Restaurants, Caterers (tariff heading 9801.6000)

are required to:

1. e-register/enroll on website e.srb.gos.pk
2. e-deposit, on Form SST-04, the Sindh Sales Tax in Sindh Government's head of account "B-02382" by the prescribed due date (15th of the following second month in case of clubs and 15th day of the following month in the case of other service providers);
3. e-file the prescribed tax return (Form SST-03) by the prescribed due date (18th day of the following second month in case of club and 18th day of the following month in the case of other services providers);

Use of website, Forms or Heads of Account, other than that of SRB, shall be a breach of provisions of Section 30 of the Sindh Sales Tax on Services Act, 2011 and rules 13 and 14 of the rules thereunder. Delay, default and non-payment may lead to imposition of penalty

Any person who is required to register under the Sales Tax on Services Act, 2011, but fails to get registered/enrolled will be liable to penalty and will also be liable to be prosecuted in a Court (leading to imprisonment or fine or with both) under S. No. 1 of the Table of Section 43 of the said Act.

For any clarification kindly contact our helpline or Assistant Commissioner (Hotels & Restaurants) Ph: 021-99213343/Ext. 123.



Helpline: 111-778-000



Anti Tax Evasion Hotline: 0800-00778



esupport@srb.gos.pk



Generating Revenue for People