



Government of Sindh

Attention: Service providers providing construction services, contractual execution of work or furnishing of supplies, property developers or promoters and contractors of buildings.

Service providers, providing and rendering the following taxable services in Sindh:

- i) Construction services (tariff heading 9824.0000);
- ii) Contractual execution of work or furnishing of supplies (tariff heading 9809.0000);
- iii) Property developers or promoters (tariff headings 9807.0000 and 9814.3000); and
- iv) Contractors of buildings, etc. (tariff heading 9814.2000)

are required to:

1. e-register/enroll with SRB as prescribed by the law and rules.
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 day of the following month).
3. e-file the prescribed tax return (Form SST-03) by the prescribed due date (18th day of the following month).

through our website: e.srb.gos.pk

- Sales Tax on Services of property developers or promoters are chargeable at the rate of Rs.100 per square yard for development of land and Rs. 50 per square foot for construction of residential or commercial units (Notification No. SRB.3-4/3/2011, dated 26.10.2011). Sales tax on all others services is @16% added value.
- The general public is informed, in their own interest, to ensure that property developers or promoters, constructors and contractors are duly registered with Sindh Revenue Board before booking plots, flats, houses or commercial buildings.

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 under Section 43 of the said Act.

Use of other websites, Forms or Head of Account shall be a breach of the provisions of section 30 of the Sindh Sales Tax on Services Act, 2011 and rules 13 and 14 of the Rules made there under and shall be considered default and nonpayment and this may lead to imposition of penalty.