



Attention: *Service Providers In Sindh*

The following Services are taxable under Sindh Sales Tax on Services Act, 2011. All such service providers are required to e-register/e-enroll with SRB and charge and e-deposit the amounts of Sindh Sales Tax in the prescribed manner.

- Hotels, motels, guest houses, restaurants, marriage halls, marriage lawns, clubs and caterers.
- Event management services including event photographers, event videographers and persons related to such event management. Outdoor photographers and Outdoor videographers.
- Advertisements on TV, radio, cable TV, CCTV, poles, billboards, signboards, web, internets, and all other advertisements (except those in newspapers and periodicals).
- Advertisement agencies.
- Shipping Agents, stevedores, ship management services, freight forwarders, customs agents (clearing agents) & ship chandlers.
- Business support services, sponsorship services, exhibition services, market research agencies, surveyors and management consultants.
- Labour and manpower supply services.
- Services provided in the matter of toll manufacturing or processing for others on toll basis.
- Franchise services.
- Courier services.
- Property developers, builders or promoters, construction services, contractors of buildings, electrical & mechanical works, air-conditioning and multi-disciplinary works (including turn-key projects).
- Architects and town planners.
- Contractual execution work or furnishing supplies.
- Beauty parlours, beauty clinics, slimming clinics, slimming centers, healthcare centres, gyms, body massage centres, pedicure centres, etc.
- Banking companies, non-banking financial institutions, funds and assets management companies, insurance companies, cooperative financing societies, modarabas, musharikas, leasing companies, foreign exchange dealers, exchange companies, money changers and money exchangers.
- Stockbrokers and commodity brokers.
- Telecommunication services including LDI incoming call services, internet, e-mail, DCNS, value added data services, tracking services, security alarm services, etc.
- Software and IT-based system development consultants.
- Accountants and auditors (including Chartered Accountants and Cost Accountants), Consultants (including Tax Consultants, Management Consultants, etc.)
- Security services.
- Port Operators, terminal operators, customs-licensed public bonded warehouses, airport operators, airport ground service operator, airport service providers.
- Auto-workshops, authorized service stations and workshops for industrial machinery, construction machinery, earth-moving machinery or other special purpose machinery.
- Race Clubs.

For e-Registration/e-Enrollment, please visit SRB's e-portal <e.srb.gos.pk>

For guidance and assistance, please call SRB Helpline (021)-111-778-000 or send e-mail at <e.support@srb.gos.pk>.