



**GOVERNMENT OF SINDH
SINDH REVENUE BOARD**



Dated, December 12, 2022

**SUBJECT: REGISTRATION OF COSMETIC & AESTHETIC DENTAL SERVICE
PROVIDER**

Sindh Revenue Board in its efforts to ensure tax compliance and increase the tax-base, had engaged in a series of meetings with the Pakistan Dental Association (PDA) for implementation of Sindh sales tax on Cosmetic and Aesthetic Dentistry services, covered under tariff heading 9842.0000 of the Sindh Sales Tax on Services Act, 2011.

02. Resultantly, the following list of cosmetic and aesthetic procedures have been identified and finalized, as being covered in the scope of Cosmetic & Aesthetic Dental services, by the PDA in coordination with SRB:

- i. Teeth whitening,
- ii. Lingual braces,
- iii. Dental veneers,
- iv. Gold teeth,
- v. Placement of diamond or other dental jewellery,
- vi. Smile makeover/ smile enhancement procedures, and
- vii. Any other such cosmetic/ aesthetic procedures undertaken to preserve, protect or enhance physical beauty or appearance and procedures falling under grade 1 'No Need' according to IOTN Index as identified by dentists.

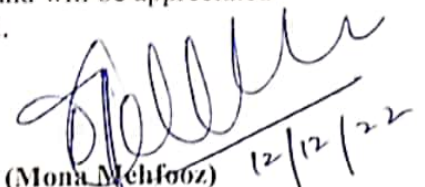
03. All Dental Practitioners providing the aforesaid taxable services are therefore advised to:

- i) Get e-registered with SRB by visiting and following the step by step procedure after entering their SNTN or they 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 "B02384" 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.

04. All dental practitioners are advised to ensure that the due compliance in relation to SRB registration is made not later than **31-12-2022**.

05. In case of any query, clarification or assistance, SRB helpline (021) 111- 778-000 or email info@srb.gos.pk or e.support@srb.gos.pk or contact Call Center Incharge at number (021) 99217800 (Ext: 207) can be contacted.

06. 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.


(Mona Mehfooz) 12/12/22
Commissioner-I, SRB

MONA MEHFOOZ
Commissioner
Sindh Revenue Board
Govt of Sindh