



**GOVERNMENT OF SINDH  
SINDH REVENUE BOARD**


Karachi, the 16<sup>th</sup> July, 2025

**NOTIFICATION**  
**(Sindh Sales Tax on Services)**

No. SRB-3-4/44/2025.-----In exercise of the powers conferred by the provisions of sub-section (1) of section 72 of the Sindh Sales Tax on Services Act, 2011 (Sindh Act No. XII of 2011), read-with, sub-section (1) of section 13, sub-sections (3) and (4) of section 26 and section 54A thereof and also section 16 of the Sindh Revenue Board Act, 2010 (Sindh Act No. XI of 2010), the Sindh Revenue Board is pleased to direct that following further amendments shall be made in Sindh Sales Tax Special Procedure (Online Integration of Business) Rules, 2022, namely:-

In the aforesaid Rules, for the Table in SCHEDULE, the following shall be substituted:-

S. No.	Tariff heading in the Second Schedule to Act as was in force on the 30 <sup>th</sup> June, 2025	CPC Code relatable to the entries in column (2)	Description of services
(1)	(2)	(3)	(4)
1	98.01	63310, 63320, 63399 and 63400	Services provided or rendered by restaurants located in Hotels
2			Services provided or rendered by the restaurants who are franchisers or franchisees
3			Services provided or rendered by all restaurants having more than one branch in Sindh
4			Services provided or rendered by all restaurant outlets located at air-conditioned shopping malls
5			Services provided by restaurants through an online marketplace platform
6			Services provided or rendered by the restaurant whose turnover during the immediately preceding twelve tax periods exceeded rupees five million.
7	9810.0000 9821.1000 9821.4000 9821.5000	972	Beauty and physical well-being services provided by persons who elect or opt to charge, collect and pay tax at the reduced rate of 5%.

  
**(Naveed Shoukat Rajput)**  
Secretary