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GOVERNMENT OF BALOCHISTAN

BALOCHISTAN REVENUE AUTHORITY

THE BALOCHISTAN SALES TAX ON SERVICES RULES, 2018

Approved by the Government of Balochistan on May 29, 2018

Notified by the Balochistan Revenue Authority on June 27, 2018

The
Balochistan Sales Tax on Services Rules, 2018

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**GOVERNMENT OF BALOCHISTAN
BALOCHISTAN REVENUE AUTHORITY**

Dated: Quetta, the 27th June, 2018

NOTIFICATION

No.BRA/BSTS/05/2018. -- In exercise of the powers conferred by section 78 of the Balochistan Sales Tax on Services Act, 2015 (Act VI of 2015), the Balochistan Revenue Authority with the approval of the Government, is pleased to make the following rules, namely: -

**CHAPTER-I
PRELIMINARY**

1. Short title, application and commencement. --These rules may be called the Balochistan Sales Tax on Services Rules, 2018.

- (2) They shall extend to the whole Province of Balochistan.
- (3) They shall come into force on and from the first day of July, 2018.

2. Definitions. -- In these rules, unless there is anything repugnant in the subject or context-

- (1) **“Act”** means the Balochistan Sales Tax on Services Act, 2015 (Act VI of 2015);
- (2) **“Adjudicating authority”** means and includes the officers competent to adjudicate and decide the cases as prescribed by section 60 of the Act;
- (3) **“Aggrieved person”** means a person or a class of persons who has brought a dispute for resolution under section 71 of the Act;
- (4) **“Attachment officer”** means an officer of the Authority authorized by the recovery officer to perform any of the functions in connection with recovery of arrears;
- (5) **“Authority”** means Balochistan Revenue Authority established under the Balochistan Revenue Authority Act, 2015 (Act No. VII of 2015);
- (6) **“Beaching”** means a service connected with coming or bringing out a ship from deep water onto the shore with a purpose of breaking;

- (7) **“Claimant”** means any registered person who files a claim for refund of sales tax under these rules;
- (8) **“Computerized payment receipt”** means a computer-generated receipt showing payment of tax in a designated branch of the bank authorized by the Authority to receive such payment;
- (9) **“Demand note”** means a note received by the tax recovery officer from the referring officer specifying the details regarding the defaulter and the Government dues;
- (10) **“E-declaration administrator”** means an officer of the Authority not below the rank of Additional Commissioner, authorised by the Commissioner for the purpose of administration of data in computerized system of the Authority and the scheme envisaged under these rules;
- (11) **“Execution”** means steps taken for the recovery of Government dues in pursuance of the demand note;
- (12) **“Dispute”** means a case where, for evidently valid reasons, a registered person is aggrieved in connection with the order passed by an officer of the Authority in any matter of the tax as specified in sub-section (1) of section 71 of the Act and prima-facie deserves relief for the elimination of possible hardship;
- (13) **“Mooring”** means an act of making fast a boat or aircraft with lines or anchors at secured place;
- (14) **“Pilotage”** means an act connected with guiding or providing a parking slot for ship or vessel in water near the shore;
- (15) **“Post-paid telecommunication service”** means the service in respect of which the charges are collected by the service provider after the use of the telecommunication services;
- (16) **“Pre-paid telecommunication service”** means the service in respect of which the charges are collected by the service provider prior to the use of the telecommunication services;

- (17) **"Prescribed"** means prescribed by rules made under the Act;
- (18) **"Processing officer"** means an officer of the Authority authorized to process a refund claim;
- (19) **"Recovery officer"** means an officer of the Authority not below the rank of Assistant Commissioner, appointed by the Commissioner to effect recovery of arrears;
- (20) **"Referring officer"** means an officer of the Authority not below the rank of Assistant Commissioner, desiring to recover Government dues through the recovery officer;
- (21) **"Rule"** means the Balochistan Sales Tax on Services Rules, 2018;
- (22) **"Schedule"** means the schedules appended to the Act;
- (23) **"Service"** or **"services"** means anything which is not goods and shall include but not limited to the services listed in the First Schedule to the Act.

Explanation-I. A service shall remain and continue to be treated as service regardless whether or not the providing thereof involves any use, supply, disposition or consumption of any goods either as an essential or as an incidental aspect of such providing of service;

Explanation-II. Unless otherwise specified by the Authority, the service or services involved in the supply of goods shall remain and continue to be treated as service or services;

- (24) **"Service provider"** means a person who is engaged in the provision or providing of service or services in the course or furtherance of any economic activity;
- (25) **"Ship breaking"** means an act of ship breaking including the dismantling of an obsolete vessel for scrapping or disposal and removing all its structure and equipments that are on the vessel to cutting down and recycling the ship's infrastructure;

*Balochistan Sales Tax on Services Rules, 2018**Chapter-I Definitions*

- (26) **“Shipping line”** means any person who owns or charters a ship and includes a person or an enterprise which operates or manages the business of shipping;
- (27) **“Supportive document”** means the documents on the basis of which refund of tax is claimed;
- (28) **“Tax”** means–
- (a) the sales tax, additional tax or default surcharge levied under the Act;
 - (b) a penalty, fine, or fee imposed or charged under the Act; and
 - (c) any other sum payable or recoverable under the provisions of the Act or the rules made thereunder;
- (29) **“Taxpayer”** means any person who, in the course of an economic activity, provides taxable services for consideration and includes any person who is liable or is required to pay or is paying tax or any sum under the Act or the rules made thereunder;
- (30) **“Tax fraction”** means the amount worked out in accordance with the following formula: –
- $$\frac{a}{100 + a}$$
- (‘a’ is the rate of tax specified in Second Schedule to the Act);
- (31) **“Taxable service”** shall have the same meaning given to it under section 3 of the Act;
- (32) **“Transmit”** means a transmission of data or documents through electronic means;
- (33) **“Unique user identifier”** means a unique identification name, number or password allotted by the Authority to the authorized user of the computerized system under the Act and the rules made thereunder; and
- (34) **“Vessel”** means a watercraft or ship used for the conveyance by water, mainly of human beings or of goods and a caisson.

Explanation. The words and expressions used but not defined in any provision of these rules, shall have the same meaning as assigned to them under the Act.

CHAPTER-II

REGISTRATION AND DE-REGISTRATION

3. Application. --The provisions of this Chapter shall apply to the persons required to be registered under section 25 of the Balochistan Sales Tax on Services Act, 2015 (Act VI of 2015).

4. Requirement of registration. -- (1) The persons required to be registered under section 25 of the Act or any other provisions thereof or rules shall apply for registration in the manner prescribed in this Chapter.

(2) Where a service provider, provides one or more taxable services from one or more premises or a registered person having a centralized billing system or centralized accounting system in the province, such service from more than one premises or offices, require one registration.

(3) Where a registered person is providing more than one taxable services, he may make a single application mentioning therein all the taxable services provided by him. Certificate of registration in the prescribed form shall indicate details of all taxable services provided by him.

5. Application for registration. -- (1) A person required to be registered under the Act shall apply electronically, in the prescribed manner in Form (BSTS-01), to the Authority or any officer of the Authority authorized in this behalf, for registration before providing or rendering any taxable service.

Provided that the person applying for registration after commencement of the taxable economic activity shall be liable to penalty, besides the liability to pay the tax and default surcharge in relation to the services provided or rendered by him before the date of his registration.

(2) While applying electronically for registration, the application shall be attached with scanned copies of the following documents: -

- (i) NTN certificate;
- (ii) CNIC for individual;
- (iii) partnership deed for AOP;
- (iv) SECP registration certificate for company;

*Balochistan Sales Tax on Services Rules, 2018**Chapter-II Registration and De-registration*

- (v) form 29 in case of company;
- (vi) CNIC of all directors in case of company;
- (vii) registration certificate or license issued by the concerned regulatory / licensing authority;
- (viii) last paid utility bills (for electricity, gas, telephone and mobile phone) of office / business premises;
- (ix) bank account maintenance certificate(s) in business name;
- (x) bank statements of all accounts for last 6 months;
- (xi) sales tax registration certificate (if GST holder);
- (xii) documents of ownership or tenancy of the business premises;
- (xiii) letter head in business name (with mobile / phone number, e-mail address and postal address); and
- (xiv) such other documents as may be required or necessary for registration.

(3) The Authority or any officer of the Authority authorized in this behalf, may cause verification or enquiry to ascertain the accuracy of information or particulars declared in the application for registration prescribed under sub-rule (1), and its supporting documents specified under sub-rule (2), and on completion of such verification or enquiry and scrutiny, it shall register the applicant and issue a provisional certificate of registration and user ID, Pin Code and Password to him, within three days of the receipt of application for registration.

(4) The Authority or any officer of the Authority authorized in this behalf, shall cause further verification, enquiry and scrutiny to satisfy that the registered person has e-filed his tax returns in the prescribed manner for the tax periods relevant from the date of his provisional registration and has also e-deposited the amounts of the tax due. Having been satisfied about the registered person's e-filing of returns and e-deposit of tax amounts due in relation thereto, the Authority or any officer of the Authority authorized in this behalf, shall within a period of three months from the date of issuance of provisional certificate of registration under sub-rule (3), regularize the said provisional certificate of registration electronically and the registered person shall be informed accordingly.

(5) In case of non-regularization of the provisional certificate within a period prescribed in sub-rule (4), the provisional certificate issued under sub-rule (3), shall be deemed to have been invalidated and revoked.

*Balochistan Sales Tax on Services Rules, 2018**Chapter-II Registration and De-registration*

(6) In case, an application for registration is rejected or in case the provisional certificate of registration is not regularized, the Authority or any officer of the Authority authorized in this behalf, shall inform the applicant giving the reasons for such rejection or non-regularization within ten days from the date of rejection or non-regularization.

Provided that the order of rejection shall not be issued without affording an opportunity of being heard to the applicant.

6. Automatic grant of registration. -- The taxpayers already registered with the Federal Board of Revenue for the purposes of Sales Tax / Federal Excise Duty and providing taxable services in Balochistan, shall not be required to file application for registration. They will be automatically registered for Balochistan Sales Tax on Services and the registered persons shall be intimated through email or SMS, and by courier or post assigning them B as prefix to their NTN = (B+NTN).

7. Voluntary registration. -- A person, who carries on an economic activity but is not registered, may apply for voluntary registration at any time, the Authority or any officer of the Authority authorized in this behalf, if satisfied, may register such person, after following the procedure laid down in section 26 of the Act. Application for voluntary registration shall be processed in the same manner as prescribed in the foregoing rules.

8. Compulsory registration. -- If the Authority is satisfied that a person who is required to be registered but has failed to apply for registration, the Authority or any officer of the Authority authorized in this behalf, after giving notice to such person, shall compulsorily register the said person, after following the procedure laid down in section 27 of the Act. Such person shall be liable to penalty, besides the liability to pay the tax and default surcharge in relation to the taxable services provided or rendered by him before such registration.

9. Change in particulars of registration.-- In case there is a change in the name, address, principal service activity and other business activities, agent's particulars, particulars of directors, shareholders or partners, particulars of business branches, particulars of bank accounts or other particulars as stated in the application for registration certificate or in the particulars in the profile of the automatically registered person described in rule 6 of these rules, the registered person shall intimate the proposed change within fifteen days from the date of such change in the prescribed Form (BSTS-01) to the Authority, and the Authority or any officer of the Authority authorized in this behalf, shall after providing an opportunity of being heard to

the applicant, either approve or reject the request for change within thirty days of the receipt of an application.

10. Transfer of registration. -- (1) The Authority may subject to such conditions, limitations or restrictions, as it may deem fit to impose, by an order, transfer the registration of a registered person from the jurisdiction of the one Commissioner to another Commissioner.

(2) In case a registered person intends to shift his business activity from the jurisdiction of one Commissioner to another, or he has any other valid reason for such transfer, he shall apply to the Authority for transfer of his registration in the prescribed form. The Authority after verification shall take necessary action accordingly.

(3) In case of transfer of registration, the Authority shall issue intimation letter to the registered person along with a copy to the Commissioner concerned.

11. De-registration. -- (1) The Authority may de-register a registered person or class of registered persons not required to be registered under the Act.

(2) Every registered person who ceases to provide taxable service shall apply to the Authority, through an application for de-registration in a prescribed Form (BSTS-02). The Authority after causing such inquiries or audit by an officer of the Authority as deemed appropriate, shall de-register such person from such date as may be specified, subject to payment of all dues outstanding against such person and filing of final return under section 37 of the Act. All orders for de-registration, passed under this rule, shall be placed on BRA's website and shall also be communicated to PRAL within three days from the date of such order.

(3) The application for de-registration shall be disposed of within a period of ninety days from the date of receipt of application, or within such extended period, not exceeding sixty days, as the Authority may, for reasons to be recorded in writing, fix.

12. Inactivation, suspension and cancellation of registration. -- (1) Where a registered person commits any act of fraud or deliberate and intentional non-payment, short payment or evasion of tax or non-filing of returns for four consecutive tax periods, the Authority or any officer of the Authority authorized in this behalf, may without prejudice to any other action under the law, temporarily inactivate his registration.

*Balochistan Sales Tax on Services Rules, 2018**Chapter-II Registration and De-registration*

(2) The Authority or any officer of the Authority authorized in this behalf shall, within fifteen days of such inactivation give notice to the registered person stating reasons for temporary inactivation and the remedial action required to be taken by the person in such time as may be specified in the notice.

(3) In case the Authority or any officer of the Authority authorized in this behalf, is not satisfied with the response of the person or the remedial action taken by him or does not receive any response in the specified time, the Authority may, without prejudice to any other action to be taken under the law, suspend that person's registration.

(4) The suspension of registration shall be affected by removing the name of the person from the list of registered persons published on the BRA's website.

(5) The Authority or any officer of the Authority authorized in this behalf, shall within fifteen days communicate the reasons and grounds of suspension to the person asking him to show cause as to why his registration should not be cancelled.

Provided that the Authority or any officer of the Authority authorized in this behalf, may withdraw the suspension order if it or he is satisfied with the remedial action taken by the registered person.

Provided further that where the Authority or any officer of the Authority authorized in this behalf, is satisfied, after examining the written defence submitted by the registered person and also after granting him an opportunity of being heard, that there are no justifiable reasons for the restoration of the suspended registration, the Authority or any officer of the Authority authorized in this behalf, shall issue order for the cancellation of registration. Any such order of cancellation of registration shall be appealable under the provisions of Chapter-IX of the Act. The cancellation of registration, under no circumstances shall absolve the person of his other obligations and liabilities under the Act and the rules.

(6) All orders for suspension and cancellation of registration, passed under this rule, shall be placed on BRA's website and shall also be communicated to PRAL within three days from the date of such order.

13. Restoration of registration. -- The Authority may, subject to conditions as may be prescribed, re-activate, revive, re-instate or restore any registration which has been de-activated, suspended or cancelled for any reason or under any circumstances.

CHAPTER-III
FILING OF RETURNS AND PAYMENT OF TAX

14. Application. -- The provisions of this Chapter shall apply to all registered persons required to file the sales tax returns under section 35 of the Act.

15. Filing of return. -- Every registered person shall file his return for the tax period, as specified in Form (BSTS-03), along with all its annexures provided therein, within 3 days from the due date for payment of tax, in accordance with the instructions specified in rule 16 of these rules.

16. Electronic filing of return. -- (1) Every registered person required to file return, shall file such return along with its annexures electronically in the manner as specified below: -

- (a) a registered person shall obtain a unique User-ID and Password by e-Enrolling with Balochistan Revenue Authority web portal and electronically file a return (available on the website) on the web portal. The return data shall be filled in a web form and will be submitted online to Balochistan Revenue Authority by using e-BRA web portal at <https://bra.gob.pk>. The Balochistan Revenue Authority web portal would also provide instructions on how to fill this e-return; and
- (b) the electronic return can be filed by a registered person (self) or through an e-intermediary appointed under rule 22 of these rules.

(2) To file the return, the registered user shall login to e-portal of Balochistan Revenue Authority at <https://bra.gob.pk> using the assigned User ID and Password. Step-wise procedure for electronic filing of return shall be as follows: -

- (a) select Sales Tax on Services return from declaration menu;
- (b) select the Tax Period, month, quarter from the drop-down list;
- (c) click the monthly or quarterly return link to open the return Form;
- (d) return Form will be displayed which will be filled in accordance with the instructions provided;

Balochistan Sales Tax on Services Rules, 2018
Chapter-III Filing of Returns and Payment of Tax

- (e) taxpayer shall fill-out the relevant annexures of return Form by providing the invoices details, amount value and sales tax charged. The uploading facility for data files is available in all annexure forms;
 - (f) based on the details entered in the relevant annexes of return, the total values of main return Form will be auto calculated;
 - (g) the payable Sales Tax column will be showing the sales tax payable by the registered person;
 - (h) registered person shall verify all the details displaying in the prepared return Form; and
 - (i) the e-payment challan in Form (BSTS-04), shall be generated automatically from the system after verification of the prepared return by the registered person.
- (3) E-filing can be completed in the following stages-
- (a) the user shall fill in all the relevant fields (the return may be saved at any time during preparation process to avoid data loss);
 - (b) the return may be verified by the person having access to Personal Identification Number (PIN) code. He shall press the Verify Button given at the bottom of Form and follow the instructions; and
 - (c) this option may be availed by person opting to deposit tax amount in a National Bank of Pakistan Branch(s) or other designated banks which are online with Balochistan Revenue Authority server for e-payments. After verifying the return, e-payment button can be clicked which will generate the payment challan Form (BSTS-04) with Payment Slip Identifier (PSID) number. Registered person should print the challan Form (PSID) and deposit the payable amount against the same. The bank shall accept the payment and provide Computerized Payment Receipt (CPR) to the registered person as an acknowledgement.

Balochistan Sales Tax on Services Rules, 2018
Chapter-III Filing of Returns and Payment of Tax

(4) The user will be required to enter the CPR ID received from National Bank of Pakistan Branch on his return Form. On entry of CPR ID, the submit button on return will be enabled. The registered person will click the submit button and a message shall appear at the top of screen, stating that your return has been submitted. Acknowledgement shall be printed by clicking the Print Acknowledgement Button. The submitted return shall also be printed and saved on user's computer in PDF format. The registered person is advised to quote the computer-generated number of the e-filing acknowledgement in all their future correspondence with the Authority.

(5) The responsibility for filing a return and all information contained therein is that of registered person. Registered person should keep his user ID and Password strictly confidential.

(6) The electronic sales tax return and its relevant attachments, if any, shall be kept in electronic record of the registered person and shall be produced to the officer-in-charge on demand, along with supportive documents.

17. Time, manner and mode of payment of sales tax.— A registered person filing return electronically, as specified in rule 15 of these rules, shall make the payment of sales tax due, if any, in any of the designated branches of the National Bank of Pakistan or any other designated Banks in the Balochistan Government's head of account "**B-02387-Balochistan Sales Tax on Services**" displayed on BRA's website, on the payment challan as prescribed in Form (BSTS-04) or through electronic payment system devised for this purpose. Unless otherwise specified, the due date for payment of sales tax shall be the 15th day of the month following the tax period to which it relates.

18. Amendment in computerized payment receipt. -- Where due to any bona-fide mistake, any change is required to be made in Computerized Payment Receipt (CPR), the registered person shall apply for such correction to the Commissioner having jurisdiction along with supportive documents. The Commissioner, after his satisfaction, shall grant approval for such change and will forward the same for correction in the electronic data as maintained by the Authority.

19. Mention of number of computerized national identity card. -- The registered person having the status of 'individual' or 'proprietor' shall mention his Computerized National Identity Card (CNIC).

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20. Requirement to file scanned attachment. -- Where, the input tax claimed on goods used, consumed, or utilized for providing services exceeds 20% of output tax, the registered person shall be required to file scanned attachment, as evidence.

21. Revised return. -- (1) Where any registered person intends to revise his return, resulting in payment of tax over the tax already paid as per original return, he may file his revised return within one hundred and twenty days of filing of the original return and pay the differential amount of tax along with the default surcharge, if any.

(2) Any return not covered under sub-rule (1) of this rule shall be revised with the prior permission of the Commissioner subject to conditions or restrictions as specified under section 35 (6) of the Act.

CHAPTER-IV

ELECTRONIC INTERMEDIARIES

22. Application. -- The provisions of this Chapter shall apply to the persons appointed as e-intermediaries by the Authority under section 77 of the Act, to electronically file the return and such other documents as may be prescribed from time to time, on behalf of a person registered under the Act.

23. Appointment of e-intermediary. -- (1) The following persons can be appointed as e-intermediary by the Authority: –

- (a) a firm or person approved by the Institute of Chartered Accountant of Pakistan, Institute of Cost and Management Accountant of Pakistan, Association of Chartered Certified Accountants (ACCA) or Certified Public Accountants (CPAs);
- (b) a person qualified to be an authorized representative under the Sales Tax Rules, 2006 issued under the Sales Tax Act, 1990;
- (c) any person or firm approved to practice as Income Tax Practitioner under the Income Tax Ordinance, 2001; or
- (d) any other person approved by the Authority.

(2) The e-declaration Administrator, after receipt of application for appointment of an e-intermediary, and after verification, as aforesaid, shall forward the application along with his specific recommendations to the Authority for appointment of the applicant as e-intermediary.

(3) The Authority, after receipt of the recommendations from the e-declaration Administrator, may appoint the applicant as e-intermediary and issue him a unique identifier, subject to such conditions, restrictions and limitations as may be prescribed.

Provided that the Authority may refuse to entertain an application for appointment as e-intermediary for reasons to be recorded and conveyed in writing, after giving an opportunity of being heard to the applicant.

(4) In case of any change in the particulars or information provided by e-intermediary in the application for registration, he shall immediately inform the concerned e-declaration Administrator about such change.

24. Cancellation of appointment of e-intermediary. -- (1) Where the Authority is satisfied that e-intermediary has: –

- (a) failed to comply with any of the conditions prescribed by the Authority; or
- (b) acted in contravention of any of the provisions of the Act or these rules; or
- (c) failed to take adequate measures for security and confidentiality of the Unique User Identifier; or
- (d) been convicted in an offence under the Act or any other law for the time being in force; and
- (e) the Authority may cancel the appointment of such e-intermediary after affording him an opportunity of being heard.

(2) Pending consideration whether the appointment of the e-intermediary is cancelled under sub-rule (1), the Authority may suspend the appointment.

(3) An e-intermediary who intends to surrender his appointment, shall file an application to this effect to the Authority.

(4) The Authority may, on receipt of an application referred to in sub-rule (3), cancel the appointment of an e-intermediary after necessary inquiry, as it may deem appropriate.

CHAPTER-V

ADJUSTMENT OF INPUT TAX AND TAX PAID

25. Application. -- The provisions of this Chapter shall apply to the registered persons who claim adjustments or deductions under the provisions of section 16 of the Act in respect of the sales tax paid on purchase or receipt of goods and services used or consumed in any taxable services provided or rendered by them.

26. Determination of input tax.-- (1) Subject to the provisions of rule 27 of these rules and other relevant provisions of the Act, rules and notifications issued thereunder, a registered person who holds a tax invoice (for the purchase of goods or services used or consumed for the purpose of providing or rendering the taxable services) in his name, bearing his sales tax registration or NTN, shall be entitled to deduct/adjust input tax paid during the relevant tax period, subject to the condition that the input tax in relation to the taxable services shall be worked out first and the amount, so worked out, shall be bifurcated for the services provided or rendered in Balochistan and also taxed in Balochistan and for those provided or rendered outside Balochistan and also not taxed in Balochistan.

Provided that where the registered person did not deduct or adjust the input tax in the relevant period, he may claim such input tax adjustment or deduction in the sales tax returns for any of the six succeeding tax periods.

(2) Input tax paid on goods and services used in providing or rendering of non-taxable or exempt services, or the services liable to reduce rate of tax or specific rate of tax where incidence of tax in *adval* terms is less than the incidence of tax on the standard rate or on the services provided or rendered outside Balochistan shall not be admissible.

(3) Input tax paid on goods and services relating wholly to the taxable services provided or rendered in Balochistan shall be admissible.

(4) In case an input is used in providing or rendering of taxable services and also non-taxable or exempt services, or the services liable to reduce rate of tax or specific rate of tax where incidence of tax in *adval* terms is less than the incidence of tax on the standard rate or on the services provided or rendered outside Balochistan, the input tax shall be apportioned according to the following formula for availing of input tax adjustment or deduction:

$$\text{Residual input tax credit on taxable services} = \frac{\text{value of taxable services}}{(\text{Value of taxable} + \text{value of non-taxable/exempt/reduce rate/specific rate services})} \times \text{admissible input tax}$$

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Chapter-V Adjustment of Input Tax and Tax Paid

(5) Monthly adjustment of input tax claimed by a registered person under sub-rules (1), (2), (3) and (4) of this rule, shall be treated as provisional adjustment and at the end of each financial year, the registered person shall make final adjustment which shall be subject to reconciliation and audit by an officer of the Authority.

(6) Any inadmissible input tax adjustment, claimed or made by a registered person, shall render him liable to action under the relevant provisions of law, besides being liable to penalty and default surcharge under sections 48 and 49 of the Act respectively, in addition to his liability to pay the amount of tax involved.

27. Input tax credit not allowed. -- (1) A registered person shall not be entitled to claim input tax adjustment in respect of the following goods and services, acquired otherwise than as stock in trade: –

- (a) vehicles falling under Chapter 87 of the First Schedule to the Customs Act, 1969, parts (including batteries, tyres and tubes) and lubricants etc. of such vehicles;
- (b) calendars, diaries, gifts, souvenirs and giveaways;
- (c) food, beverages and consumption on entertainment or goods and services acquired for personal use of the registered person or his directors, shareholders, partners, employees or guests;
- (d) electricity, gas and telecommunication services supplied at the residences of the employees or in the residential colonies of the employees; and
- (e) crockery, cutlery, utensils, kitchen appliances and equipments, etc.

Explanation. For the purposes of this rule, the term “stock in trade” shall mean the goods purchased and the services received by a registered person in the course of business for providing or rendering of taxable services.

(2) Utility bills not in the name of registered person unless evidence of consumptions produced in the matter of such claims.

(3) Goods and services purchased or acquired before tax period July-2015 including carry forward thereof relating to the period June-2015 or earlier.

(4) Goods and services purchased or acquired 30 days before making an application for registration to the Authority under the rules.

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Chapter-V Adjustment of Input Tax and Tax Paid

(5) Sales tax claimed as input tax on goods or services where such sales tax amount has not been deposited by the supplier or the service provider unless payment has been made through crossed banking cheques / instruments showing transfer of the amount from the business bank account of the buyer or recipient to the business bank account of the supplier or the service provider:

Provided that online transfer of payment from the business bank account of the buyer or the service recipient to the business bank account of the goods supplier or the service provider, as well as payment through credit card or debit card, shall be treated as transaction through banking channel, subject to the condition that such transactions are verifiable from the bank statements of the buyer or service recipient.

(6) Goods and services against false, fake, forged or flying invoices or against purchases from the persons whose registration is suspended, cancelled or black listed by the Authority or the Federal Board of Revenue or any other Provincial Authority.

(7) Further tax and extra tax levied under the Sales Tax Act, 1990 and the rules or notification issued thereunder.

(8) The amount of sales tax paid in excess of 15 *per cent* on the taxable goods as are used or consumed in providing of a taxable service.

(9) Goods and services used or consumed for providing a service liable to tax at a reduced rate or to a specific rate of tax where incidence of tax in *adval* terms is less than the incidence of tax on the standard rate.

(10) Services liable to a reduced rate of tax or to a specific rate of tax where incidence of tax in *adval* terms is less than the incidence of tax on the standard rate when used for providing or rendering of any service.

(11) Such other goods or services as may be notified by the Authority to be inadmissible for input tax adjustment.

28. Debit and credit notes. -- (1) Where a registered person has issued an invoice for the taxable service, and such service or part thereof is cancelled, or where, for any valid reason, the value of service or the amount of sales tax mentioned in the invoice needs to be revised, the service provider and service recipient shall be entitled to make corresponding adjustments against output tax or input tax, respectively, in the manner provided under this rule.

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Chapter-V Adjustment of Input Tax and Tax Paid

(2) In case of cancellation of service, or any part thereof, the service recipient shall issue a Debit Note (in duplicate) in respect of such service or part thereof, indicating the extent of service being cancelled, as well as the following particulars, namely: –

- (a) name and registration number of the service recipient;
- (b) name and registration number of the service provider;
- (c) number and date of the original sales tax invoice;
- (d) the value and sales tax involved for the cancelled service;
- (e) the reason of issuance of the Debit Note; and
- (f) name, signature and seal of the authorized person issuing the Debit Note.

(3) The original copy of the Debit Note shall be sent to the service provider who had issued the invoice and the duplicate copy shall be retained for record.

(4) In case of cancellation of service provided to, or return of service by, an un-registered person, the service provider shall issue a Credit Note providing the same particulars as are specified in sub-rule (2) of this rule and keep a copy for record.

(5) On receipt of the Debit Note as aforesaid, the service provider shall issue a Credit Note (in duplicate), providing the same particulars as are specified in sub-rule (2) of this rule. He shall send the original to the recipient and keep a copy for record.

(6) Where for any valid reason the value of service or the amount of sales tax mentioned in the invoice has increased, the service provider shall issue a Debit Note (in duplicate), containing the following particulars, namely: –

- (a) name and registration number of the service provider;
- (b) name and registration number of the service recipient;
- (c) number and date of the original sales tax invoice;
- (d) the original value and sales tax as in original invoice;
- (e) the revised value and sales tax;
- (f) the difference of value and sales tax;
- (g) the reason for revision of value; and
- (h) name, signature and seal of the authorized person issuing the Debit Note.

Balochistan Sales Tax on Services Rules, 2018
Chapter-V Adjustment of Input Tax and Tax Paid

(7) The service recipient shall issue corresponding Credit Note (in duplicate), with the same particulars as in the corresponding Debit Note, to complete the record relating to the transaction and for verification.

(8) Where, for any valid reason, the value of supply or the amount of sales tax mentioned in the invoice has decreased, the service provider shall issue a Credit Note (in duplicate), with the same particulars as specified in sub-rule (6) of this rule. The original copy of such Credit Note shall be sent to the service recipient and the duplicate copy shall be retained for record. The service recipient shall issue a Debit Note with reference to the Credit Note issued by the service provider as an acknowledgment of the receipt of the same mentioning therein the same details as appearing in the corresponding Credit Note.

(9) The service recipient shall not be entitled to claim input tax in respect of the service which is cancelled. In case of partial cancellation of service, the service recipient shall not be entitled to claim input tax proportionate to the value of service so cancelled.

(10) Where the service recipient has already claimed input tax in respect of such service, he shall increase or reduce the amount of input tax by the corresponding amount as mentioned in the Debit Note or Credit Note, as the case may be, in the return for the tax period in which the respective note was issued.

(11) Where the service provider has already accounted for the output tax in the sales tax return for the service against which the Debit Note was issued subsequently, he may increase or reduce the amount of output tax by the corresponding amount as mentioned in the Debit Note, in the return for the tax period in which the respective Debit Note was issued.

Provided that in case of return of services by an un-registered person, the adjustment as aforesaid can be made against the Credit Note issued by the service provider.

(12) The adjustments as here-in-before noted which lead to reduction in output tax or increase in input tax can only be made if the corresponding Debit Note or Credit Note is issued within one hundred and eighty days of the relevant supply.

Provided that the Commissioner may, at the request of the service provider, in specific cases, by giving reasons in writing, extend the period of one hundred and eighty days by a further sixty days.

CHAPTER-VI

REFUNDS

29. Application. -- Subject to the provisions of rule 30 of these rules, the provisions of this Chapter shall apply to processing and sanction of claims for refund filed by a registered person in following cases, where: -

- (a) sales tax is paid on services used in export of a taxable service;
- (b) sales tax is erroneously or inadvertently deposited / paid in excess of the amount due;
- (c) refund becomes due as a result of an order of a court or an appellate forum; and
- (d) sales tax is paid on goods and services required for rendering of advertisement services, subject to withholding by recipients of said services in Balochistan.

30. Refund not admissible. -- The refund claims shall not be admissible if: -

- (a) the claim is filed by a person other than the registered person;
- (b) the claim is filed after a lapse of one year from the date of payment of sales tax, provided that where a claim is based on an order of a Court or an appellate forum, the period of one year shall be reckoned from the date of issuance of such order;
- (c) the incidence of sales tax claimed for refund has been passed on to the service recipient, the burden of proof that incidence has not been so passed shall be on the refund claimant;
- (d) the claimant does not submit evidence of payment of the withheld amount of sales tax by the service recipient under the Balochistan Sales Tax Special Procedure (Withholding) Rules, 2018;
- (e) the claimant does not submit evidence of payment of the input tax, adjusted or deducted, against the sales tax on services provided or rendered in respect of which the refund is claimed; and
- (f) the claimant does not submit the supportive documents, as required by the rules or by the authorized officer of the Authority, within a reasonable time as prescribed by the rules or the officer of the Authority, as the case may be.

31. Pecuniary competence to sanction refund. -- The cases of claims for refund of sales tax shall be decided by the following officers of the Authority, as authorized by name or designation by the Commissioner concerned, according to the pecuniary limit mentioned against each, namely: –

S.No.	Designation	Limit in each claim
(1)	(2)	(3)
1.	Assistant Commissioner	Not exceeding one hundred thousand rupees
2.	Deputy Commissioner	Not exceeding five hundred thousand rupees
3.	Additional Commissioner	Unlimited

32. Scrutiny and processing of refund claim. -- (1) On the receipt of refund claim, the Receipt Section of the Commissionerate shall affix a dated stamp and shall forward the claim to the concerned officer authorized in this behalf, who shall assign it a refund file number and shall enter it in the Commissionerate Refund Register maintained either electronically or manually. The officer authorized in this behalf shall scrutinize the claim and attach documents and prepare a written analysis report. Where any information or document is missing or is required, the same shall be called for from the claimant through a letter or email giving a specific date for submission thereof.

(2) Where the officer authorized in this behalf is satisfied that any further inquiry or audit is needed to establish genuineness or admissibility of the claim, he may, after seeking written approval of the Commissioner, cause the audit or inquiry to be conducted before finalizing the refund claim.

33. Sanction and payment of refund claim. -- (1) After preparation of the analysis report and completion of the audit / inquiry report, where the audit / inquiry was so required, the authorized officer, as specified in rule 32 of these rules, shall sanction the admissible refund and issue a Refund Sanction-cum-Payment Order indicating: –

- (a) name, BNTN and address of the claimant;
- (b) claimant's bank account number with name, address and code number of the bank branch, as per registration profile of the claimant in the Authority;
- (c) amount of refund claimed;
- (d) amount of refund sanctioned;
- (e) tax period(s) to which the refund relates; and

- (f) CPR Nos., date, bank branch name and code in respect of deposit of the amount under claim.

(2) In case any arrears and dues are recoverable or outstanding against the claimant, the sanctioned amount shall first be deposited or adjusted against such dues / arrears and balance amount, if any, will be paid to the claimant.

(3) After sanction of the claim, the authorized officer shall ensure that the procedures prescribed in the Treasury Rules are duly complied with for issuance of crossed refund payment cheques. The refund cheques shall either be electronically transferred to the claimant's notified bank account or sent through registered post or courier service at the claimant's address given in his registration profile.

(4) A copy of the Refund Sanction-cum-Payment Order and intimation regarding issuance of refund cheque or electronic transfer of amount of refund, as the case may be, shall be sent to the claimant by email or through registered post or courier service at the claimant's address given in his registration profile.

34. Responsibility of the claimant. -- The processing of refund claims shall be conducted on the basis of supportive documents provided by the claimant. The claimant shall be responsible for any mistake, mis-declaration or submission of incorrect information and shall be liable for penal action, besides recovery of the amount, if erroneously refunded, along with default surcharge under the relevant provisions of the Act.

35. Post-sanction audit of refund claim. -- (1) After sanctioning of the refund claim, the authorized officer shall forward the relevant file to the Post-Refund Audit Division for post-sanction scrutiny and audit.

(2) The officer-in-charge of Post Refund Audit Division shall send his findings to the Commissioner concerned for further necessary action, as required under the law.

36. Action on inadmissible claim. -- Where the claim or any part thereof is found inadmissible for any reason, the authorized officer in this behalf, shall issue a notice requiring the claimant to show cause as to why the claim or part thereof, as the case may be, should not be rejected and as to why the claimant should not be proceeded against under the relevant provisions of the Act. Consequent upon the said proceedings, the claim of refund shall be rejected, accepted, partially rejected or partially accepted, as the case may be, through an order in writing.

CHAPTER-VII
SPECIAL PROCEDURE FOR THE LEVY, COLLECTION AND PAYMENT OF
SALES TAX ON SPECIFIED SERVICES

37. Application. -- (1) The provisions of this Chapter shall apply for collection and payment of sales tax on specified services as laid down in this Chapter.

(2) These rules are in addition to and not in derogation of the general rules for filing of returns and payment of sales tax as prescribed in the Act and Chapter-III of these rules.

38. Registration. -- A service provider, providing or rendering of taxable services to its customers or clients or members or the recipient of the service, if not already registered, shall obtain registration from the Authority in the manner prescribed under section 25 of the Act read with the provisions of Chapter-II of these rules.

39. Levy, collection and payment of sales tax. -- (1) A service provider, providing or rendering of taxable services to customers or clients or members or the recipient of the service shall charge, collect and pay sales tax at the rate, as prescribed in Second Schedule to the Act.

(2) The sales tax due shall be deposited in the designated branches of National Bank of Pakistan or any other designated banks in the Balochistan Government's head of account "**B02387 - Balochistan Sales Tax on Services**", in the manner as prescribed in section 18 of the Act read with rule 17 of these rules.

(3) In case a person providing or rendering of taxable services, fails to pay the sales tax by the due date, he shall be liable to penalty and default surcharge, in addition to the payment of sales tax under the Act.

40. Filing of return. -- (1) A service provider, providing or rendering of taxable services shall file his return under the provisions of section 35 of the Act, in the prescribed Form (BSTS-03), as per procedure laid down in Chapter-III of these rules.

(2) In case a service is provided or rendered over a period of time and bill is to be issued on completion of service, time of supply shall be the time when service is completed or the payment, or consideration partly or fully in money, in respect thereof is received, whichever is earlier.

41. Determination of tax liability. -- (1) While determining the tax liability, a service provider shall be entitled to claim input tax credit for the tax paid on account of taxable purchases and utilities like electricity, gas and telephone consumed proportionately for furtherance of taxable activity, against its output tax liability, subject to any conditions, limitations or restrictions prescribed under the Act or the rules made thereunder.

Provided that no input tax adjustment shall be allowed against the purchase invoice or utility bill, which is not in the name of the service provider and/or does not contain his registration number however, in case the utility bill is not in the name of service provider, input tax against the same may be allowed only if the bill contains its registration number and shows the same business address as has been declared for sales tax purpose.

Provided further that the input tax credit shall be admissible only for the amount of tax that has been paid on the purchases or utilities consumed during the tax period for which return is submitted.

(2) A service provider, providing or rendering of taxable as well as non-taxable services can claim only such proportion of input tax as is attributable to the taxable services.

42. Record keeping and invoicing. -- (1) A service provider, providing or rendering of taxable services shall issue to its customers or clients or members, or the recipients of the service a serially-numbered invoice or bill of charges or an electronically generated invoice or bill of charges for each transaction containing all the particulars as prescribed under section 30 of the Act, including the following: -

- (a) name, address and BNTN (Balochistan Sales Tax Registration Number) of the service provider;
- (b) name, address and NTN or BNTN or CNIC number of the service recipient;
- (c) serial number and date of issue of the tax invoice;
- (d) description, tariff heading and other details of the service provided;
- (e) value exclusive of Balochistan sales tax;
- (f) rate of Balochistan sales tax;
- (g) amount of Balochistan sales tax; and
- (h) value inclusive of Balochistan sales tax.

Provided that the customers or clients or members or the recipients of the service who have been extended credit facility by a service provider, may for the taxable services provided or rendered during the month, be issued serially numbered sales tax invoices at the end of each month.

(2) A service provider, providing or rendering the taxable services, shall maintain such account and records as prescribed in section 31 of the Act, including the following: -

- (a) records of the invoices issued in terms of sub-rule (1) of this rule;
- (b) records of daily POS (Point of Sale) closing report of all the cash registers of a service provider and its branches and outlets in Balochistan;
- (c) records of goods and services purchased or received, showing the description, quantity and value of the goods and services, the name, address and registration number of the supplier or seller or service provider and the amount of the tax involved;
- (d) records (GDs and import invoices) of goods imported, showing the description, quantity and value of goods and the amount of tax involved;
- (e) records of the documents (including Debit Notes and Credit Notes), returns and statements prescribed under the Act or rules made thereunder;
- (f) bank statements and the banking instruments in relation to payments made and payments received;
- (g) utility bills for electricity, gas, water and telephone and other telecommunication services;
- (h) lease deeds, lease agreements, tenancy agreements and rental agreements;
- (i) franchise agreements including technical fee agreements or royalty agreements or distribution agreements or agency agreements;
- (j) invoices/bills issued or received in respect of franchise services and the instruments of payments made or received in relation thereto;
- (k) contracts/agreements made about the provision or receipts of goods and services;

- (l) details (e.g. name, NTN, CNIC, address, phone number, fax number, e-mail ID, etc.) of the service provider, approved / authorized by any person for providing or rendering (whether to the said person or to any other person or service recipient) the catering services, mandap services, pandal & shamiana services, decoration services, illumination & lighting services, air conditioning services, fumigation services, event management services, event photography / videography services, valet services, security services, advertisement services, stevedoring services, ship management services, customs agents services, and contractual services in the jurisdictional area, building, premises or precincts of such person;
- (m) inventory record of the input goods or input services;
- (n) financial statements and annual accounts;
- (o) records justifying apportionment of input tax made in terms of sub-rule (4) of rule 26; and
- (p) audit observations / audit reports received, if any, from any tax jurisdiction in Pakistan or from the Revenue Receipt Audit or Commercial Audit departments of the Auditor General of Pakistan.

(3) Audit of the records of service providers for verification of correct payment of sales tax on monthly basis shall be conducted once in a year or more than once with the approval of the Authority.

Part A
Telecommunication Services
Tariff Heading 98.12

43. Procedure for the collection and payment of sales tax on telecommunication services. -- (1) The provisions of this rule shall apply to the persons providing or rendering of telecommunication services and the tax payable on the said services.

(2) Every person engaged in providing or rendering of telecommunication services as mentioned in the Second Schedule to the Act, shall get himself registered with the Authority as prescribed under section 25 of the Act read with the provisions of Chapter-II of these rules.

(3) Every registered person providing or rendering of telecommunication services, shall pay the amount of sales tax due, in the Balochistan Government's head of account **"B02387-Balochistan Sales Tax on Services"**, in the following manner and mode, namely: -

- (a) in case of post-paid telephone services, sales tax shall be paid by the 21st day of the following month;
- (b) in case of pre-paid telephone services, sales tax shall be paid by the 21st day of the following month;
- (c) in case of incoming international calls, sales tax shall be paid by the 21st day of the following month in which the incoming international call is terminated;
- (d) in case of internet or broadband services including DCNS, content services, value added services and value-added data services, -
 - (i) by the 21st day of the following month in case of pre-paid services;
 - (ii) by the 21st day of the following month in case of post-paid services;and
- (e) in case of other telecommunication services, sales tax shall be paid by the 21st day of the following month.

*Balochistan Sales Tax on Services Rules, 2018**Chapter-VII Specified Services*

(4) Where a registered person is providing telecommunication services in respect of international incoming calls and is sharing charges with persons operating in foreign jurisdictions, the charges received by the registered person shall be treated as tax-inclusive value and tax shall be worked out and paid by such registered person on the basis of tax fraction formula, that is, the amount of tax shall be calculated by multiplying the amount of charges, with tax rate and then dividing the resultant figure by the tax rate plus one hundred.

(5) While determining the liability, subject to the conditions and restrictions imposed under the Act or rules made there-under in respect of admissibility of input tax credit / adjustment, the person shall be entitled to deduct input tax paid on procurement of any equipment or the sales tax paid on acquiring services in connection with the provision of telecommunication services in Balochistan.

(6) Every registered person providing or rendering of telecommunication services, shall file his tax return in Form (BSTS-03) within 3 days from the due date for payment of tax, as prescribed in Chapter-III of these rules.

(7) Every registered person providing or rendering of telecommunication services, if fails to pay the sales tax by the due date, shall be liable to penalty and default surcharge, in addition to the payment of sales tax under the Act.

(8) Every registered person providing or rendering of telecommunication services shall, in addition to the prescribed tax return, submit a monthly statement in the following Form by 24th day of the month following the tax period, namely: -

MONTHLY STATEMENT FOR TELECOMMUNICATION SERVICES

PROVIDED OR RENDERED BY M/S. _____

BNTN _____

FOR THE TAX PERIOD _____

Part-I**Break-up of Services Provided in Balochistan**

S. No.	Description	Value	Balochistan Sales Tax
1	Fixed line telephone service		
2	Wireless telephone		
3	Pre-paid Cellular telephone (cards sold/easy load/top-up etc.)		
4	Post-paid Cellular telephone (for the previous tax period)		
5	Wireless Local Loop telephone		
6	Video telephone		
7	Payphone card services		

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8	Bandwidth services		
9	Telegraph		
10	Telex		
11	Telefax		
12	Data Communication Network Services (DCNS)		
13	Value added data services		
14	Charges received by the Long Distance International calls license holders including Pakistan Telecommunication Company Limited on international incoming calls.		
15	Internet services, whether dial up or broadband, including e-mail services, Data Communication Network Services (DCNS) and value-added Data Services		
16	Other taxable telecom services		
17	Other taxable services		
18	Exempt / Non-taxable services		
	(a) Exempt Internet Services. Valued not more than Rs.1,500/- per service recipient per month		
	(b) Exempt services used by software houses		
	(c) other exempt services		
	(d) Non-taxable services, if any		
	Total Exempt/Non-taxable services		
19	Net Balochistan Sales Tax Payable		
20	Input tax adjustable related to Balochistan Sales Tax (rule 26)		
21	Net Balochistan Sales Tax payable		
22	Add. Balochistan Sales Tax payable		
23	Total Balochistan Sales Tax payable		
Amount of Balochistan Sales Tax deposited: CPR # _____ Date _____ NBP Branch _____ Code _____			

Part-II**Region-wise break-up of output tax**

S. No.	Region/Province	Output Tax (Rs.)
1.	Balochistan	
2.	Sindh	
3.	Punjab	
4.	Khyber Pakhtunkhwa	
5.	Islamabad Capital Territory	
6.	Gilgit / Baltistan	
7.	Azad Jammu & Kashmir	
TOTAL		

Part B

Hotels, Restaurants, Caterers and Clubs etc.

Tariff Heading 98.01

44. Procedure for the levy, collection and payment of sales tax on services provided or rendered by hotels, motels, boatels, resorts, guesthouses, farmhouses, restaurants, caterers, marriage halls, lawns, mandaps, pandals, shamiana, clubs, messes and hostels etc.-- (1) The provisions of this rule shall apply to the persons providing or rendering the services by, in or from hotels, motels, boatels, resorts, guesthouses, farmhouses, restaurants, caterers, marriage halls, lawns, mandaps, pandals, shamiana, clubs, messes and hostels, etc. hereinafter called in this rule as ‘**Service Provider**’ and the tax payable on the said services.

(2) Every service provider, providing or rendering the taxable services falling under this rule, shall get himself register with the Authority as prescribed under section 25 of the Act read with the provisions of Chapter-II of these rules.

(3) Every registered service provider under this rule, if fails to pay the sales tax by the due date, shall be liable to penalty and default surcharge, in addition to the payment of sales tax under the Act.

(4) **Services provided or rendered by hotels, motels, boatels, resorts, guesthouses, farmhouses, restaurants and caterers.** The provisions of this sub-rule shall apply for collection and payment of sales tax on all services in the matter of food, drinks (water, soft drinks and others) and other eatables served by hotels, motels, boatels, resorts, guesthouses, farmhouses, restaurants and caterers whether for consumption inside the premises of such establishment or for supply or delivery for outside consumption:-

- (a) in relation to hotels, motels, boatels, resorts, guesthouses and farmhouses, the provisions of this sub-rule shall, in addition to the food, drinks and other eatables, apply on all the services like gym, sports, swimming, golf, events organized, exhibitions, shows, and parties etc.;
- (b) in relation to restaurants and caterers the provisions of this sub-rule shall apply on all such establishments whether or not located in the premises of hotels, motels, boatels, resorts, guesthouses and farmhouses and whose total annual turnover from the service of food items exceeds rupees 4 million per annum of all its outlets in the province of Balochistan. The determination of the turnover will be made on monthly turnover basis, keeping in view the

area, location, city, menu served, capacity and by delivery and sale/supply, if not otherwise determinable.

Provided that the aforesaid threshold of total annual turnover shall not apply in case of following categories of restaurants and caterers: -

- (i) restaurants which are air-conditioned on any day in a financial year and restaurants which are located within the building or premises of air-conditioned shopping malls or shopping plazas;
 - (ii) restaurants and caterers located within the building, premises or precincts, hall or lawn of any hotel, motel, boatel, resort, guesthouse and farmhouse whose services are liable to sales tax;
 - (iii) restaurants and caterers which are franchisers or franchisees;
 - (iv) restaurants and caterers having branches or more than one outlet in Balochistan; or
 - (v) restaurants and caterers whose total utility bills (for electricity, gas and telephone) exceed Rs. 40,000/- in any month during a financial year.
- (c) if the supplies are made free of charge or for some other consideration or a consideration which is lower than the listed prices, the tax shall be charged as if it were supplied at the price listed in the menu card;
- (d) the food served by flight-kitchens on-board the conveyance leaving for a destination outside Pakistan shall be exempt;
- (e) every registered person serving / supplying food and other services, in or from the premises of hotels, motels, boatels, resorts, guesthouses, farmhouses, restaurants and caterers, shall charge and pay sales tax on the gross amount charged for the services provided or rendered;
- (f) every registered person (service provider), shall issue a serially-numbered invoice or bill of charges or an electronically generated invoice or bill of charges for each transaction. The invoice shall contain all particulars as specified in section 30 of the Act and sub-rule (1) of rule 42 of these rules. A copy of the invoice or bill of charges shall be given to the person to whom such services are provided or rendered and one copy shall be retained by the service provider in the bound book of invoices or bill of charges;

- (g) In Annex-C of the tax return (Form BSTS-03), in the sub-column "Number" under the column "Documents / Invoices", the service provider shall indicate each and every serial number of the document and invoice issued during the tax period;
- (h) every registered person (service provider), shall maintain account of all services provided or rendered by him, and shall also maintain the records as prescribed in section 31 of the Act and sub-rule (2) of rule 42 of these rules;
- (i) every registered person (service provider), shall make the payment of sales tax due, in the Balochistan Government's head of account "**B02387-Balochistan Sales Tax on Services**", by the 15th day of the month following the tax period to which it relates, and shall file his tax return in Form (BSTS-03) within 3 days from the due date for payment of tax, as prescribed in Chapter-III of these rules; and
- (j) the Authority may require, in terms of sub-section (3) of section 57 of the Act, any hotel, motel, boatel, resort, guesthouse, farmhouse, restaurant and caterer, to submit a periodical statement to the Authority containing all such particulars of the catering activity conducted in their premises as it may prescribe.

(5) **Services provided or rendered by marriage halls, lawns, mandaps, pandals, shamiana, messes and hostels.** The provisions of this sub-rule shall apply for collection and payment of sales tax on all services provided or rendered by marriage halls, lawns, mandaps, pandals, shamiana, messes and hostels. -

- (a) in relation to marriage halls, lawns, mandaps, pandals and shamiana the value of taxable services, for the purpose of levy of sales tax shall be the gross amount charged for the services provided or rendered, including the services of catering, decoration, illumination & lighting, air-conditioning, fumigation, management, photography / videos, valet, security, etc. However, in case of messes and hostels the value of taxable services shall be the gross amount charged for the services provided or rendered. Any consideration received on account of refundable deposits or security unless the same is deducted or adjusted in full or in part as settlement or recovery of dues for the services provided or rendered shall not be included in the value of taxable services;

- (b) where the marriage halls, lawns, mandaps, pandals and shamiana are owned or operated by a hotel, motel, resort, guesthouse, farmhouse, restaurant or caterer and are located within the building, premises or precincts of such hotel, motel, resort, guesthouse, farmhouse, restaurant or caterer, if already registered under this Act, separate registration is not required provided that the details of such marriage hall, lawn, mandap, pandal and shamiana may be entered in their tax registration profile in terms of rule 5 or rule 7 of these rules, as the case may be, in Form (BSTS-01);
- (c) every registered person (service provider), shall issue a serially-numbered invoice or bill of charges or an electronically generated invoice or bill of charges for each transaction. The invoice shall contain all particulars as specified in section 30 of the Act and sub-rule (1) of rule 42 of these rules. A copy of the invoice or bill of charges shall be given to the person to whom such services are provided or rendered and one copy shall be retained by the service provider in the bound book of invoices or bill of charges;
- (d) every registered person (service provider), shall maintain account of all services provided or rendered by him, and shall also maintain the records as prescribed in section 31 of the Act and sub-rule (2) of rule 42 of these rules;
- (e) every registered person (service provider), shall make the payment of sales tax due, in the Balochistan Government's head of account **"B02387-Balochistan Sales Tax on Services"**, by the 15th day of the month following the tax period to which it relates, and shall file his tax return in Form (BSTS-03) within 3 days from the due date for payment of tax, as prescribed in Chapter-III of these rules; and
- (f) the Authority may require, in terms of sub-section (3) of section 57 of the Act, any marriage hall, lawn, mandap, pandal, shamiana, mess and hostel, to submit a periodical statement to the Authority containing all such particulars of the catering activity conducted in their premises as it may prescribe.

(6) Services provided or rendered by clubs.

- (a) in relation to clubs, the provisions of this sub-rule shall apply for collection and payment of sales tax on all the services like gym, sports, swimming, golf, lockers, library, club events, exhibitions, shows, and parties etc., used by the members or clients in addition to the food, drinks and other eatables;
- (b) the value of taxable services, for the purpose of levy of sales tax on club shall be the gross amount charged or the consideration in money including fee relating to award of new membership, transfer membership fee, monthly membership fee, guest charges, rentals of rooms/halls/lawns and donations or contributions received from members or applicants for membership and all Federal or Provincial levies, if any, which the club receives from its members or clients for providing or rendering of taxable services. It shall not include consideration received on account of refundable deposit or security unless the same is deducted or adjusted in full or in part as settlement or recovery of dues for services. It shall also not include the club's voluntarily deposited receipts on account of staff welfare like Eid gifts, bonuses and gratuity to the club staff and donations received for charitable causes subject to the condition that the amounts, so received for these purposes, are used, entirely and exclusively, for the purpose for which these are received.

Explanation. Membership includes permanent membership where it is initially given, temporary membership, associated membership, honorary membership or membership of any affiliated club using the services of the other club.

- (c) every registered person (club) shall print, in his menu card or list of food items to be supplied, the price of each item or as the case may be, combination of food, inclusive of all duties and taxes, whether Federal or Provincial including the sales tax. The recipient or consumer of food shall be invoiced or billed only the price shown in the menu card or price list;
- (d) every registered person (club) shall issue a serially-numbered invoice or bill of charges or an electronically generated invoice or bill of charges for each transaction. The invoice shall contain all particulars as specified in section 30 of the Act and sub-rule (1) of rule 42 of these rules. A copy of the invoice or bill of charges shall be given to the person to whom such services

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are provided or rendered and one copy shall be retained by the service provider in the bound book of invoices or bill of charges;

- (e) every registered person (club) shall maintain account of all services provided or rendered by him, and shall also maintain the records as prescribed in section 31 of the Act and sub-rule (2) of rule 42 of these rules;
- (f) the service provider using computerized accounting system may issue the computer generated cash memo or tax invoice, as the case may be;
- (g) every registered person (club), shall make the payment of sales tax due, in the Balochistan Government's head of account **"B02387-Balochistan Sales Tax on Services"**, by the 15th day of the second month following the tax period to which it relates, and shall file his tax return in Form (BSTS-03) within 3 days from the due date for payment of tax, as prescribed in Chapter-III of these rules; and
- (h) every registered person providing or rendering the services of club, shall in addition to the prescribed tax return (Form BSTS-03), submit a quarterly statement, together with its Annex-A, in the following format by the 24th day of the month following the respective quarters ending September, December, March and June.

QUARTERLY STATEMENT OF THE SERVICES PROVIDED OR RENDERED**BY THE CLUB**

Name of the Club. _____

Balochistan Sales Tax Registration No. / BNTN. _____

Months (tax period) to which the statement relates. _____

CPR Nos. and dates. _____

Sr. No.	Services Description	Value of Services (PKR)			
		Month 1	Month 2	Month 3	Total
1.	Monthly/periodically/fee/charges:-				
	a) For members.				
	b) For member's spouse & household.				
	c) For absentee members.				
	d) For non-utilization.				
2.	New membership or transfer membership fee / charges.				
3.	Donation and contribution received from members or applicants for new membership.				

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4.	Fee/subscription/charges for sports / games / gym / library / swimming / pool / locker, etc.				
5.	Guest charges.				
6.	Room rent charges.				
7.	Restaurant/bakery/beverages/catering charges.				
8.	Late-payment charges/service charges.				
9.	Club events/programs/function charges.				
10.	Amount/charges received for the use of premises halls for functions (list of caterers and the amount received from them to be provided at Annex-A).				
11.	Halls/lawn charges received from members/non-members for their functions/events, including marriage parties (excluding the charges at S. No. 9 above).				
12.	Arrears of other charges adjusted against refundable security deposit.				
13.	Other services provided to members/non- members.				
14.	Total amount charged for taxable services.				
15.	Non-taxable services:				
	a) Voluntary staff welfare charges, voluntary Eid gifts for staff and voluntary bonuses and gratuity to staff.				
	b) Donations received for charitable causes.				
	c) Refundable security deposits.				
	d) Others (please specify if any)				
AMOUNT OF SALES TAX					
16.	Amount of tax on services provided as per S.No.13.				
17.	Amount of input tax claimed.				
18.	Amount of tax withheld by others.				
19.	Amount of tax withheld by the club as service recipient-cum-withholding agent.				
20.	Net amount of tax payable $\{(15+18) - (16+17)\}$.				
21.	Amount of tax deposited.				

Annex "A"**Details of the Caterers**

Date	Lawn / Hall Name/ Number.	Name of Caterer who provided services.	BNTN / NTN of the Caterer.	No. of persons/ guests served by Caterer.	Charges Per head received by the Club for use of Club premises by Caterer.	Amount of sales tax charged, if any, by the Club from the Caterer or on behalf of the Caterer.	Remarks, if any.
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Advertisement

Tariff Heading 98.02

45. Procedure for the levy, collection and payment of sales tax on advertisements on television, radio, CCTV, cable TV, newspapers, magazines, periodicals, poles, walls, buildings, bill boards, sign boards, digital boards, banners, web, internet and vehicles. -- (1) The provisions of this rule shall apply to the persons providing or rendering the services of advertisements and the tax payable on the said services.

(2) In relation to advertisements, for the purposes of this rule, the expression “taxable services” means the services in respect of the following advertisements: –

- (a) broadcast or telecast by TV or radio stations based in Pakistan;
- (b) booked in Pakistan for broadcasting or telecasting on TV or radio stations based abroad, whether or not possessing landing rights in Pakistan;
- (c) transmitted on closed circuit TV or cable TV networks;
- (d) displayed on poles, walls, buildings, cinema screens, billboards, signboards, digital boards, banners, vehicles, flyers, etc. or displayed through light, paint, sound or smoke or otherwise; and
- (e) transmitted through web, internet, SMS, or any other telecommunication media.

(3) Every such person providing or rendering the taxable services of advertisement, shall get himself register with the Authority as prescribed under section 25 of the Act read with the provisions of Chapter-II of these rules.

(4) The value of taxable services of advertisements, for the purpose of levy of sales tax under this rule, shall be the total consideration in money received or the gross amount, including the Federal and Provincial levies but excluding the amount of Balochistan sales tax, charged by a service provider from his clients for broadcasting or telecasting of any advertisement on television or radio or CCTV or cable TV or for transmitting or displaying the advertisement on any other media, whichever is higher.

(5) A registered person (client) whose advertisement is released on television or radio or CCTV or cable TV or on any other media and to whom the sales tax invoice is issued and routed through the advertising agency, can claim input tax adjustment for the amount of tax paid on account of such release of advertisements subject to the observance and fulfilment of the following conditions, namely: –

- (a) payments for all such advertisements are made by such registered person through banking channels in such manner that payment against a particular invoice is easily verified;
- (b) the service provider shall issue a serially-numbered invoice or bill of charges or an electronically generated invoice or bill of charges for each transaction. The invoice shall contain all such particulars as specified in section 30 of the Act and sub-rule (1) of rule 42 of these rules. A copy of the invoice or bill of charges shall be given to the person to whom such services are provided or rendered and one copy shall be retained by the service provider in the bound book of invoices or bill of charges; and
- (c) the service provider shall maintain account of all services provided or rendered by him and shall also maintain the records as prescribed in section 31 of the Act and sub-rule (2) of rule 42 of these rules.

(6) Every registered person providing or rendering the services of advertisements, shall make the payment of sales tax due, in the Balochistan Government's head of account **"B02387-Balochistan Sales Tax on Services"**, by the 15th day of the second month following the tax period to which it relates, and shall file his tax return in Form (BSTS-03) within 3 days from the due date for payment of tax, as prescribed in Chapter-III of these rules.

Provided that payable amount of tax shall be worked out after taking due credit of the amounts withheld or to be withheld by the service recipient under withholding rules issued by the Authority.

(7) Every registered person providing or rendering the services of advertisements, if fails to pay the sales tax by the due date, shall be liable to penalty and default surcharge, in addition to the payment of sales tax under the Act.

Inter-City Transportation or Carriage of Goods

Tariff Heading 9804.1000

46. Procedure for the levy, collection and payment of sales tax on services provided or rendered by persons or transport agencies in relation to inter-city transportation or carriage of goods by road or through pipeline or conduit. -- (1)

The provisions of this rule shall apply to the persons providing or rendering the services of inter-city transportation or carriage of goods by road or through pipeline or conduit and the tax payable on the said services.

(2) Every such person or goods transport agency who provides or renders the taxable services of inter-city transportation or carriage of goods by road or through pipeline or conduit, whether in, from or to Balochistan, shall get himself register with the Authority as prescribed under section 25 of the Act read with the provisions of Chapter-II of these rules.

(3) The value of taxable services, for the purpose of levy of sales tax under this rule, shall be the gross amount charged for the services provided or rendered by goods transport agency, including the charges for services of cargo handling like loading, un-loading, packing, un-packing, stacking and storage of the goods or the cargo.

(4) Every registered person or goods transport agency, shall issue a serially-numbered invoice or bill of charges or an electronically generated invoice or bill of charges for each transaction. The invoice shall contain all particulars as specified in section 30 of the Act and sub-rule (1) of rule 42 of these rules. However, the serially numbered transport bilty or consignment note issued by such persons may be treated as a tax invoice subject to the condition that the same contains the following particulars, namely: -

- (a) name, address and Balochistan sales tax registration number (BNTN) of the service provider;
- (b) name and NTN/CNIC of the consignor;
- (c) name and NTN/CNIC/telephone number of the consignee;
- (d) place of transportation/carriage:
 - (i) from; and
 - (ii) to;
- (e) description of the material or the goods and its quantity;

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- (f) transportation charges including handling charges:
 - (i) value of service charges exclusive of tax;
 - (ii) whether "pre-paid" or "to pay at destination"; and
- (g) amount of Balochistan sales tax.

(5) Every registered person or goods transport agency, shall maintain account of all services provided or rendered by him, and shall also maintain the records as prescribed in section 31 of the Act and sub-rule (2) of rule 42 of these rules. The transport bill or consignment note issued by such person shall also be treated as a prescribed record.

(6) The amount of sales tax involved shall be paid in the Balochistan Government's head of account **"B-02387-Balochistan Sales Tax on Services"** in the following manner: -

- (a) in case of the pre-paid transportation or carriage services, by the 15th day of the month following the tax period in which the services were provided; and
- (b) in case of post-paid or "to pay at destination" transportation or carriage of goods, by the 15th day of the second month following the tax period in which the services were received.

(7) Every registered person or goods transport agency, shall file his tax return in Form (BSTS-03) within 3 days from the due date for payment of tax, as prescribed in Chapter-III of these rules.

(8) Every registered person or goods transport agency, if fails to pay the sales tax by the due date, shall be liable to penalty and default surcharge, in addition to the payment of sales tax under the Act.

Shipping Agents

Tariff Heading 9805.1000

47. Procedure for the levy and payment of sales tax on services provided or rendered by shipping agents. -- (1) The provisions of this rule shall apply to the persons providing or rendering the services of shipping agents and the tax payable on the said services.

(2) Every person providing or rendering the taxable services of shipping agents, shall get himself register with the Authority as prescribed under section 25 of the Act read with the provisions of Chapter-II of these rules.

(3) The value of taxable services, for the purpose of levy of sales tax under this rule, shall be the gross commission charged by the shipping agent on the net ocean freight amount of cost and freight on import or export cargo.

(4) The value of taxable services shall not include reimbursable expenses (except any fee or share in charges realized) incurred by an agent, such as freight, pilotage, berth hiring charges, port dues, cargo expenses, brokerage paid on export cargo and ship handling expenses paid to the stevedores including all ancillary charges.

(5) Every registered shipping agent shall issue a serially-numbered invoice or bill of charges or an electronically generated invoice or bill of charges for each transaction. The invoice shall contain all particulars as specified in section 30 of the Act and sub-rule (1) of rule 42 of these rules. A copy of the invoice or bill of charges shall be given to the person to whom such services are provided or rendered and one copy shall be retained by the service provider in the bound book of invoices or bill of charges.

(6) Every registered shipping agent, shall maintain account of all services provided or rendered by him, and shall also maintain the records as prescribed in section 31 of the Act and sub-rule (2) of rule 42 of these rules.

(7) Every registered shipping agent, shall collect and pay the amount of sales tax in respect of each ship handled by him which calls at any port in Balochistan after calling on a foreign port or for sailing for any foreign port, in the Balochistan Government's head of account **"B02387-Balochistan Sales Tax on Services"**, by the 15th day of the month following the tax period to which it relates, and shall file his tax return in Form (BSTS-03) within 3 days from the due date for payment of tax, as prescribed in Chapter-III of these rules.

(8) Every registered shipping agent, if fails to pay the sales tax by the due date, shall be liable to penalty and default surcharge, in addition to the payment of sales tax under the Act.

(9) The Assistant Collector of the concerned Custom Station shall not grant final port clearance to a ship unless the shipping agent furnishes proof of filing of return and proof of payment of sales tax (if shown payable in the return).

(10) Every registered shipping agent, shall in addition to the prescribed return, furnish a monthly statement, in respect of ships handled by him by the 24th day of the following month, in the following format:

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GOVERNMENT OF BALOCHISTAN

BALOCHISTAN REVENUE AUTHORITY

MONTHLY STATEMENT FOR SERVICES RENDERED BY SHIPPING AGENTS

- (i) Name of shipping Agent
- (ii) Balochistan Sales Tax Registration No. / BNTN.....
- (iii) Customs shipping agent license No.....
- (iv) Month (Tax Period) to which the statement relates.....
- (v) CPR Number(s)Amount(s)

S. No.	Vessel's Name	IGM/ EGM/ VIR No. & date	Port of Arrival / Departure	Value of services (including commission, fee, etc.)	Amount/ Expenses paid/ payable to Stevedores		Amount of other reimbursable expenses/ charges admissible for deduction	Taxable Value {5-(6+7)}	Amount of BSTS payable on the amount in Column (8)	No. of BLs & HBLs issued	Amount of BSTS payable in relation to Column (10)	Total BSTS payable (9+11)
					Name & BNTN of Stevedores	Amount						
					(6A)	(6B)						
(1)	(2)	(3)	(4)	(5)	(6)		(7)	(8)	(9)	(10)	(11)	(12)

Signature _____

Name _____

Designation _____

Official Seal _____

Stevedores**Tariff Heading 9805.2000**

48. Procedure for the levy and payment of sales tax on services provided or rendered by stevedores. -- (1) The provisions of this rule shall apply to the persons providing or rendering the services of stevedores in respect of or connection with the loading, unloading, embarkation or disembarkation of import and export cargo and the tax payable on the said services.

(2) Every person providing or rendering the services of stevedore, shall get himself register with the Authority as prescribed under section 25 of the Act read with the provisions of Chapter-II of these rules.

(3) The value of taxable services provided or rendered by stevedore, for the purpose of levy of sales tax, shall be the gross amount of commissions, fees and charges reckoned for calculating the tax as are relatable or attributable to the cargo originating from or destined to the territory of the Balochistan.

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(4) Every registered stevedore shall issue a serially-numbered invoice or bill of charges or an electronically generated invoice or bill of charges for each transaction. The invoice shall contain all particulars as specified in section 30 of the Act and sub-rule (1) of rule 42 of these rules. A copy of the invoice or bill of charges shall be given to the person to whom such services are provided or rendered and one copy shall be retained by the service provider in the bound book of invoices or bill of charges.

(5) Every registered stevedore, shall maintain account of all services provided or rendered by him, and shall also maintain the records as prescribed in section 31 of the Act and sub-rule (2) of rule 42 of these rules.

(6) Every registered stevedore, shall make the payment of sales tax due, in the Balochistan Government's head of account **"B02387-Balochistan Sales Tax on Services"**, by the 15th day of the month following the tax period to which it relates, and shall file his tax return in Form (BSTS-03) within 3 days from the due date for payment of tax, as prescribed in Chapter-III of these rules.

(7) Every registered stevedore, if fails to pay the sales tax by the due date, shall be liable to penalty and default surcharge, in addition to the payment of sales tax under the Act.

(8) Every registered stevedore shall also file, in addition to the prescribed tax return, a monthly statement in respect of the services provided or rendered by it in the following format by the 24th day of the month following the tax period to which it relates:

**GOVERNMENT OF BALOCHISTAN
BALOCHISTAN REVENUE AUTHORITY
MONTHLY STATEMENT FOR SERVICES RENDERED BY
STEVEDORES**

- (i) Name of the Stevedore _____
- (ii) Balochistan Sales Tax Registration No./BNTN.....
- (iii) License No./Approval No. of the Operator.
- (iv) Month (Tax period) to which the statement relates.....
- (v) CPR Number (s) Amount(s)

S. No.	Vessel's Name	Shipping Line / Company's Name	IGM/ EGM/ VIR No. & date	Port of Arrival / Departure	Name(s) & BNTN of the Shipping Agent / NVOCC / Slot Carrier / Chatterer / Consolidator / other service recipient, etc.	Amount / Value received/ receivable by the stevedore	Amount of BSTS payable in relation to Column (7)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Ship Management Services

Tariff Heading 9805.2100

49. Procedure for the levy and payment of sales tax on ship management services. -- (1) The provisions of this rule shall apply to the persons providing or rendering the services of ship management and the tax payable on the said services.

(2) Ship management services include the services of: –

- (a) supervision or negotiation for the maintenance, survey and repair of ship;
- (b) engagement or providing of crew;
- (c) receiving the hire and freight charges on behalf of the owner;
- (d) negotiating contracts for bunker fuel and lubricating oils;
- (e) arranging or negotiating arrangements for loading and unloading;
- (f) payment on behalf of the owners of expenses incurred in providing services or in relation to management of the ship;
- (g) entry of the ship on protection or indemnity association;
- (h) providing or negotiating for victualing or storing of ship;
- (i) dealing with insurance, salvage or other claims;
- (j) arranging of insurance in relation to ship; and
- (k) any other ship management service.

(3) Every person providing or rendering the taxable services of ship management, shall get himself register with the Authority as prescribed under section 25 of the Act read with the provisions of Chapter-II of these rules.

(4) The value of taxable services provided or rendered by ship management, for the levy of sales tax, shall be the gross amount of consideration, commissions, fees and charges determined in accordance with the provisions of section 7 of the Act.

(5) Every registered person providing or rendering the services of ship management, shall issue a serially-numbered invoice or bill of charges or an electronically generated invoice or bill of charges for each transaction. The invoice shall contain all particulars as specified in section 30 of the Act and sub-rule (1) of rule 42 of these rules. A copy of the

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invoice or bill of charges shall be given to the person to whom such services are provided or rendered and one copy shall be retained by the service provider in the bound book of invoices or bill of charges.

(6) Every registered person providing or rendering the services of ship management, shall maintain account of all services provided or rendered by him, and shall also maintain the records as prescribed in section 31 of the Act and sub-rule (2) of rule 42 of these rules.

(7) Every registered person providing or rendering the services of ship management, shall make the payment of sales tax due, in the Balochistan Government's head of account **"B02387-Balochistan Sales Tax on Services"**, by the 15th day of the month following the tax period to which it relates, and shall file his tax return in Form (BSTS-03) within 3 days from the due date for payment of tax, as prescribed in Chapter-III of these rules.

(8) Every registered person providing or rendering the services of ship management, if fails to pay the sales tax by the due date, shall be liable to penalty and default surcharge, in addition to the payment of sales tax under the Act.

(9) Every registered person providing or rendering the services of ship management, shall in addition to prescribed return, file a quarterly statement in the form set out below, by the 24th day of the month following the quarter to which it relates: -

GOVERNMENT OF BALOCHISTAN
BALOCHISTAN REVENUE AUTHORITY
QUARTERLY STATEMENT FOR SERVICES RENDERED
BY SHIP MANAGEMENT SERVICE PROVIDERS

- (i) Name of the service provider
- (ii) Balochistan Sales Tax Registration No. / BNTN.....
- (iii) Period to which the statement relates: fromto

S. No	Services Description	Value of Services (PKR)			
		Month 1	Month 2	Month 3	Total
1.	Supervision or negotiation for the maintenance, survey and repair of ship.				
2.	Engagement or providing of crew.				
3.	Receiving the hiring and freight charges on behalf of the owner.				
4.	Negotiating contracts for bunker fuel and lubricating oils.				
5.	Arranging or negotiating arrangements for loading and unloading.				

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6.	Payment on behalf of the owners of expenses incurred in providing services or in relation to management of the ship.				
7.	Entry of the ship on protection or indemnity association.				
8.	Providing or negotiating for victualing or storing of ship.				
9.	Dealing with insurance, salvage or other claims.				
10.	Arranging of insurance in relation to ship.				
11.	Other ship management service.				
12.	Gross Total				
13.	Value of admissible / creditable inputs.				
14.	Net Total Value.				
15.	CPR Number(s).				
16.	Amount(s) of sales tax paid.				

Freight Forwarding Agents**Tariff Heading 9805.3000**

50. Procedure for the levy and payment of sales tax on services provided or rendered by freight forwarding agents. -- (1) The provisions of this rule shall apply to the persons providing or rendering the services of freight forwarding agents and the tax payable on the said services.

(2) Every freight forwarding agent providing or rendering the taxable services, shall get himself register with the Authority, as prescribed under section 25 of the Act read with the provisions of Chapter-II of these rules.

(3) The value of taxable services provided or rendered by freight forwarding agent, for the levy of sales tax, shall be the gross amount of consideration, commissions, fees and charges determined in accordance with the provisions of section 7 of the Act.

(4) Every registered freight forwarding agent shall issue a serially-numbered invoice or bill of charges or an electronically generated invoice or bill of charges for each transaction. The invoice shall contain all particulars as specified in section 30 of the Act and sub-rule (1) of rule 42 of these rules. A copy of the invoice or bill of charges shall be given to the person to whom such services are provided or rendered and one copy shall be retained by the service provider in the bound book of invoices or bill of charges.

(5) Every registered freight forwarding agent, shall maintain account of all services provided or rendered by him, and shall also maintain the records as prescribed in section 31 of the Act and sub-rule (2) of rule 42 of these rules.

(6) The Bills of Lading and the House Bills of Lading issued by a freight forwarding agent shall be charged to tax at a specific rate of Rs.500/- per Bill of Lading or House Bill of Lading. Other services provided or rendered by a freight forwarding agent shall be charged to tax @ 15% of the value including the fee, commission, remuneration or charges for such services.

(7) Every registered freight forwarding agent, shall make the payment of sales tax due, in the Balochistan Government's head of account **"B02387-Balochistan Sales Tax on Services"**, by the 15th day of the month following the tax period to which it relates, and shall file his tax return in Form (BSTS-03) within 3 days from the due date for payment of tax, as prescribed in Chapter-III of these rules.

(8) Every registered freight forwarding agent, if fails to pay the sales tax by the due date, shall be liable to penalty and default surcharge, in addition to the payment of sales tax under the Act.

Customs Agents

Tariff Heading 9805.4000

51. Procedure for the levy and payment of sales tax on services provided or rendered by customs agents. -- (1) The provisions of this rule shall apply to the persons providing or rendering the services of Customs Agents in respect of import and export cargo clearance from customs or other port agencies whether through sea-ports, dry-ports or air-ports and the tax payable on the said services.

(2) In relation to customs agents, value of taxable service for the purposes of levy of sales tax shall be the total consideration or charges received by a Customs agent for providing or rendering the service, excluding the amount of sales tax. It shall not include considerations received on account of transportation charges, demurrage, wharf-age, customs-duties, excise duty, sales tax, provincial duties or taxes, toll taxes, municipal charges, port charges, handling charges, packing charges, labour payment and such other reimbursable expenses which a Customs agent pays on behalf of his clients against a proper receipt or invoice or bill. However, if any fee or commission is realized from such service providers then the same shall be included in the base for application of the tax rate.

(3) The sales tax registration number along with license number of the customs agent shall be quoted on the Goods Declaration or the drawback or refund claim, as the case may be.

(4) Every customs agent providing or rendering the taxable services, shall get himself register with the Authority as prescribed under section 25 of the Act read with the provisions of Chapter-II of these rules.

(5) Every registered customs agent shall issue a serially-numbered invoice or bill of charges or an electronically generated invoice or bill of charges for each transaction. The invoice shall contain all particulars as specified in section 30 of the Act and sub-rule (1) of rule 42 of these rules. A copy of the invoice or bill of charges shall be given to the person to whom such services are provided or rendered and one copy shall be retained by the service provider in the bound book of invoices or bill of charges.

(6) Every registered customs agent, shall maintain account of all services provided or rendered by him, and shall also maintain the records as prescribed in section 31 of the Act and sub-rule (2) of rule 42 of these rules.

(7) Every registered customs agent, shall make the payment of sales tax due, in the Balochistan Government's head of account "**B02387-Balochistan Sales Tax on Services**", by the 15th day of the month following the tax period to which it relates, and shall file his tax return in Form (BSTS-03) within 3 days from the due date for payment of tax, as prescribed in Chapter-III of these rules.

(8) Every registered customs agent if fails to pay the sales tax by the due date, shall be liable to penalty and default surcharge, in addition to the payment of sales tax under the Act.

Advertising Agents

Tariff Heading 9805.7000

52. Procedure for the collection and payment of sales tax on services provided or rendered by advertising agents. -- (1) The provisions of this rule shall apply to a person providing or rendering the services of advertisement on television or radio or CCTV or cable TV, etc. and the tax payable on the said services.

(2) The procedure in this rule shall also apply to the advertising agents providing or rendering the services of advertisements on buildings, walls, hoarding sites, bill boards, sign boards, digital boards, poles, banners, vehicles, etc.

(3) Every advertising agent providing or rendering the taxable services, shall get himself register with the Authority as prescribed under section 25 of the Act read with the provisions of Chapter-II of these rules.

(4) The value of taxable services provided or rendered by advertising agents, for the purpose of levy of sales tax under this rule, shall be: -

- (a) where the services are provided or rendered on commission basis, the amount of commission charged by the advertising agent. Where any extra commission is received by the advertising agent from the media (including the print media), it shall also be included in the value of services liable to tax to be paid by the advertisement agent; and
- (b) where the services are provided or rendered other than on commission basis, the gross amount of value for such services.

(5) Every registered advertising agent shall issue a serially-numbered invoice or bill of charges or an electronically generated invoice or bill of charges for each transaction. The invoice shall contain all particulars as specified in section 30 of the Act and sub-rule (1) of rule 42 of these rules. A copy of such invoice or bill shall be given to the person to whom such services are provided or rendered and one copy thereof shall be retained by the service provider in the bound book of invoices or bill of charges.

Provided that where the advertising agent has one or more branches, separate set of invoices or bill of charges may be used for each such branch also indicating the location or address of such branch.

(6) Every registered advertising agent, shall maintain account of all services provided or rendered by him, and shall also maintain the records as prescribed in section 31 of the Act and sub-rule (2) of rule 42 of these rules.

(7) Every registered advertising agent, shall make the payment of sales tax due, in the Balochistan Government's head of account **"B02387-Balochistan Sales Tax on Services"**, by the 15th day of the second month following the tax period to which it relates, and shall file his tax return in Form (BSTS-03) within 3 days from the due date for payment of tax, as prescribed in Chapter-III of these rules.

(8) Every registered advertising agent, if fails to pay the sales tax by the due date, shall be liable to penalty and default surcharge, in addition to the payment of sales tax under the Act.

(9) Every registered advertising agent, shall inter-alia; ensure that he also complies with the provisions relating to the Balochistan Sales Tax Special Procedure (Withholding) Rules, 2018. Every advertising agent, issuing a release order or booking an advertisement space, in relation to an advertisement service, to any service provider resident in Balochistan, shall, inter-alia; also ensure that tax involved on the advertisement services (for which he issued the release order or booked the advertisement space) as was withheld by his client service recipient (advertiser) under the Balochistan Sales Tax Special Procedure (Withholding) Rules, 2018, is duly paid in the prescribed manner, by the service recipient (advertiser) or by the advertising agent himself.

(10) Every registered advertising agent, shall submit to the Authority a quarterly statement along with the evidence of payment of tax, before the last day of the month of November, February, May and August, in the following Form:

Quarterly Statement

For the Quarter ending 20—

M/s (Name and complete address)

1. Amount of commissions billed during the quarter.
2. Sales tax on services paid by the agent.
 - (i) Bank's name.
 - (ii) Bank Challan number and date.
 - (iii) Amount.
3. Sales Tax on services paid by others as withholding tax (if any):
 - (i) Name of the person paying the withholding tax.
 - (ii) Bank's name.
 - (iii) Bank Challan number and date.
 - (iv) Amount.

Ship Chandlers

Tariff Heading 9805.8000

53. Procedure for the levy and payment of sales tax on services provided or rendered by ship chandlers. — (1) The provisions of this rule shall apply to the persons providing or rendering the services of ship chandlers and the tax payable on the said services.

(2) Every ship chandler providing or rendering the taxable services, shall get himself register with the Authority, as prescribed under section 25 of the Act read with the provisions of Chapter-II of these rules.

(3) In relation to ship-chandlers, value of taxable services for the purposes of levy of sales tax, shall be total consideration received or the gross amount charged by a ship-chandler for providing or rendering the taxable services, including all Federal and Provincial levies but excluding the amount of sales tax. It shall not include consideration received on other accounts such as transportation charges, toll taxes, municipal charges, port charges, handling charges, packing charges and labour charges, which a ship-chandler pays on behalf of his clients against a proper receipt or bill. However, if any fee or commission is realized from such service providers then the same shall be included in the base for application of the tax rate.

(4) Every registered ship chandler shall issue a serially-numbered invoice or bill of charges or an electronically generated invoice or bill of charges for each transaction. The invoice shall contain all particulars as specified in section 30 of the Act and sub-rule (1) of rule 42 of these rules. A copy of such invoice or bill shall be given to the person to whom such services are provided or rendered and one copy thereof shall be retained by the service provider in the bound book of invoices or bill of charges.

(5) Every registered ship chandler, shall maintain account of all services provided or rendered by him, and shall also maintain the record prescribed in section 31 of the Act and sub-rule (2) of rule 42 of these rules.

(6) Every registered ship chandler, shall make the payment of sales tax due, in the Balochistan Government's head of account **"B02387-Balochistan Sales Tax on Services"**, by the 15th day of the month following the tax period to which it relates, and shall file his tax return in Form (BSTS-03) within 3 days from the due date for payment of tax, as prescribed in Chapter-III of these rules.

(7) Every registered ship chandler, if fails to pay the sales tax by the due date, shall be liable to penalty and default surcharge, in addition to the payment of sales tax under the Act.

Sponsorship Services

Tariff Heading 9805.9100

54. Procedure for the levy and payment of sales tax on sponsorship services. --

(1) The provisions of this rule shall apply to the persons providing or rendering or receiving the services of sponsorship and the tax payable on the said services.

(2) For the purpose of this rule, the term **'service provider'** shall mean the person providing the sponsorship in any manner and the term **"service recipient"** shall mean the person receiving the sponsorship service in any manner.

(3) A person providing or rendering or receiving the taxable services of sponsorship, having place of business in Balochistan, shall get himself register with the Authority as prescribed under section 25 of the Act read with the provisions of Chapter-II of these rules.

(4) In case the service provider does not have a place of business in Balochistan and also in case where the sponsorship is received from any place or from any person outside Pakistan, the service recipient shall be responsible for payment of the tax in accordance with the provisions of the Act and these rules.

(5) The value of taxable services for sponsorship under this rule shall be the gross amount charged or paid for the services, determined in accordance with the provisions of section 7 of the Act.

Provided that in case the consideration for the service is received from a service provider outside Pakistan or from a service provider not having place of business in Balochistan, the charges received by the service provider shall be treated as tax-inclusive value and the tax shall be worked out and paid by the service provider on the basis of tax fraction formula, that is, the amount of tax shall be calculated by multiplying the amount of charges, so received, with the tax rate and then dividing the resultant figure by the tax rate plus one hundred.

Provided further that where the value of sponsorship is charged or paid in kind or partly in money and partly in kind, the value of the articles, supplied in kind, shall also be included in the value of sponsorship services.

(6) The provisions of section 9 read with sub-section (2) of section 18 of the Act shall inter-alia; apply in relation to the tax payable under this rule.

(7) Every such person (service provider or service recipient, as the case may be) shall issue a serially-numbered invoice or bill of charges or an electronically generated invoice or bill of charges for each transaction. The invoice shall contain all particulars as specified in section 30 of the Act and sub-rule (1) of rule 42 of these rules. A copy of such invoice or bill of charges shall be given to the person to whom such services are provided or rendered and one copy thereof shall be retained by the service provider in the bound book of invoices or bill of charges.

(8) Every registered person providing or rendering or receiving the taxable services of sponsorship, shall maintain account of all services provided or rendered by him, and shall also maintain the record prescribed in section 31 of the Act and sub-rule (2) of rule 42 of these rules. In cases where the services are provided or rendered under an agreement or a contract between the service provider and the service recipient, records of such agreement/contract shall also be maintained.

(9) The sales tax involved on the sponsorship services shall be paid in the Balochistan Government's head of account **"B02387-Balochistan Sales Tax on Services"**, by the service provider or the service recipient, as the case may be, by the 15th day of the month following the tax period to which it relates, and shall file his tax return in Form (BSTS-03) within 3 days from the due date for payment of tax, as prescribed in Chapter-III of these rules.

(10) Any person responsible for making the payment of sales tax under this rule, if fails to pay the same by the due date, shall be liable to penalty and default surcharge, in addition to the payment of sales tax under the Act.

Renting of Immovable Property

Tariff Heading 9806.3000

55. Procedure for the levy, collection and payment of sales tax on services of renting of immovable property. -- (1) The provisions of this rule shall apply in relation to the levy, collection and payment of sales tax on the services of renting of immovable property and the tax payable on the said services.

(2) Every person providing or rendering the services of renting of immovable property, shall get himself register with the Authority as prescribed under section 25 of the Act read with the provisions of Chapter-II of these rules.

(3) Every registered person providing or rendering the services of renting of immovable property, shall issue a serially-numbered invoice or bill of charges or an electronically generated invoice or bill of charges for each transaction. The invoice shall contain all particulars as specified in section 30 of the Act and sub-rule (1) of rule 42 of these rules. A copy of such invoice or the bill shall be given to the person to whom such services are provided or rendered and one copy thereof shall be retained by the service provider in the bound book of invoices or bill of charges.

(4) Every registered person providing or rendering the services of renting of immovable property, shall maintain account of all services provided or rendered by him, and shall also maintain the records as prescribed in section 31 of the Act and sub-rule (2) of rule 42 of these rules. He shall also maintain the records of all agreements, contracts, leases, sub-leases, licenses, etc., relating to such renting of immovable property.

(5) Every registered person providing or rendering the services of renting of immovable property, shall make the payment of sales tax due, in the Balochistan Government's head of account **"B02387-Balochistan Sales Tax on Services"**, by the 15th day of the month following the tax period to which it relates, and shall file his tax return in Form (BSTS-03) within 3 days from the due date for payment of tax, as prescribed in Chapter-III of these rules.

(6) The provisions of sections 9 and 17 of the Act shall inter-alia; apply in relation to payment of tax under this rule.

(7) Every registered person providing or rendering the services of renting of immovable property if fails to pay the sales tax by the due date, shall be liable to penalty and default surcharge, in addition to the payment of sales tax under the Act.

Property Builders and Developers

Tariff Heading 9807.0000

56. Procedure for the levy and payment of sales tax on services provided or rendered by property builders and developers. -- (1) The provisions of this rule shall apply to the persons providing or rendering the services by property builders and developers and the tax payable on the said services.

(2) Every person providing or rendering the services as property builder and developer, shall get himself register with the Authority as prescribed under section 25 of the Act read with the provisions of Chapter-II of these rules.

(3) Tax on taxable services provided or rendered by property builder and developer is to be levied at a specific rate not based on value (as may be notified through a notification issued under the Act), shall be collected and paid by the service provider in accordance with this rule at the time and in the manner as prescribed by the Act or the rules.

(4) No input tax credit or adjustment or deduction shall be allowed to the service providers governed by this rule.

(5) The fixed rate of tax, as notified, shall be paid by the service provider with reference to the time he receives payment of the value for such services preceding the event of lease or conveyance deed.

Provided that where the property is built or sold on instalment basis, the tax shall be paid by the service provider at the time he receives the respective instalments. In such cases, the total amount of tax due on a property, so built or sold on instalment-payment basis, shall be divided proportionately on the basis of the instalments as may be agreed between the service provider and the buyer/service recipient.

Provided further that where an instalment is not paid by the buyer/service recipient on the due date, the service provider may defer the payment of tax due accordingly to a date when he actually receives the payment of the instalment from the buyer.

Provided further that where the service provider refunds the amount of value or instalments thereof to the buyer for any reason, like cancellation, etc., the service provider shall be entitled to claim refund of the tax paid subject to the provisions of section 17 of the Act.

(6) Every registered property builder and developer shall issue a serially-numbered invoice or bill of charges or an electronically generated invoice or bill of charges for each transaction. The invoice shall contain all particulars as specified in section 30 of the Act and sub-rule (1) of rule 42 of these rules. A copy of such invoice or bill of charges shall be given to the person to whom such services are provided or rendered and one copy thereof shall be retained by the service provider in the bound book of invoices or bill of charges.

(7) Every registered property builder and developer, shall maintain account of all services provided or rendered by him, and shall also maintain the records as prescribed in section 31 of the Act and sub-rule (2) of rule 42 of these rules. He shall also maintain the records of all agreements, contracts, leases, sub-leases, licenses, etc., relating to such services.

(8) Every registered property builder and developer, shall make the payment of sales tax due, in the Balochistan Government's head of account **"B02387-Balochistan Sales Tax on Services"**, by the 15th day of the month following the tax period to which it relates, and shall file his tax return in Form (BSTS-03) within 3 days from the due date for payment of tax, as prescribed in Chapter-III of these rules.

(9) Every registered builder and developer, if fails to pay the sales tax by the due date, shall be liable to penalty and default surcharge, in addition to the payment of sales tax under the Act.

Courier Services

Tariff Heading 9808.0000

57. Procedure for the levy and payment of sales tax on providing or rendering of courier services. -- (1) The provisions of this rule shall apply to the persons providing or rendering the Courier Services and the tax payable on the said services.

(2) The sales tax shall be payable on the gross amount of every booking (consignment booked) through courier services in the Balochistan.

(3) A person providing the courier services in Balochistan shall get registration in the name of his headquarter office in the manner as prescribed under section 25 of the Act read with the provisions of Chapter-II of these rules.

(4) A registered person providing the courier services within as well as outside the Balochistan shall designate its regional office in the Balochistan for the purpose of carrying out its obligation under the Act and rules made thereunder in respect of the services chargeable to the tax under the Act.

(5) A registered person providing the courier services shall intimate to the Authority within one month of the commencement of his registration, the particulars of his all service outlets in the Balochistan.

(6) Where one courier agency utilizes the service of another courier agency for in-transit movement of documents, goods, articles or cargo, the service provided by the co-loader shall not be charged to tax if charges thereof are included in the charges billed by the courier agency to the concerned customers.

Explanation. For the purpose of removal of doubt, it is clarified that the courier services provided by air lines, post offices, railways, road passengers or cargo transport businesses shall be liable to the tax under the Act.

(7) No input tax adjustment shall be available to such business or entities with reference to the tax payable on courier services.

(8) Where during the custody of a courier service provider, any document, goods, articles or cargo is destroyed for reason beyond human control and charges of service are refunded to the customers, the tax shall be deemed to have remitted and adjustment to that effect shall be taken in the return of relevant tax period or of the next tax period.

(9) Where a registered person besides, providing courier services also provide additional facility such as warehousing or storage or packing or inventory management, the charges of such additional facilities shall be included in the gross amount of charges for courier services for the purpose of levy of tax.

(10) A registered person providing the courier services shall issue a serially-numbered invoice or bill of charges, or an electronically generated invoice or bill of charges for each transaction. The invoice shall contain all particulars as specified in section 30 of the Act and sub-rule (1) of rule 42 of these rules. A copy of such invoice or bill of charges shall be given to the person to whom such services are provided or rendered and one copy thereof shall be retained by the service provider in the bound book of invoices or bill of charges.

(11) A registered person providing the courier services, shall maintain account of all services provided or rendered by him, and shall also maintain the records as prescribed in section 31 of the Act and sub-rule (2) of rule 42 of these rules.

(12) A registered person providing the courier services, shall make the payment of sales tax due, in the Balochistan Government's head of account **"B02387-Balochistan Sales Tax on Services"**, by the 15th day of the month following the tax period to which it relates, and shall file his tax return in Form (BSTS-03) within 3 days from the due date for payment of tax, as prescribed in Chapter-III of these rules.

(13) Any person responsible for making the payment of sales tax under this rule, if fails to pay the same by the due date, shall be liable to penalty and default surcharge, in addition to the payment of sales tax under the Act.

Beauty Parlours and Beauty Clinics

Tariff Heading 9810.0000

58. Procedure for the levy and payment of sales tax on services provided or rendered by beauty parlours, beauty clinics, slimming clinics, body massage centers, pedicure and manicure centers, etc.-- (1) The provisions of this rule shall apply to the persons providing or rendering the services by beauty parlours, beauty clinics, slimming clinics, body massage centres, pedicure and manicure centres, etc. hereinafter called in this rule as **'Beautician'** and the tax payable on the said services.

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(2) Every person (beautician) providing or rendering the taxable services, shall get himself register with the Authority as prescribed under section 25 of the Act read with the provisions of Chapter-II of these rules.

(3) The value of taxable services, for the purpose of levy of sales tax under this rule, shall be the gross amount charged for the services provided or rendered.

(4) Every registered person (beautician) shall issue a serially-numbered invoice or bill of charges or an electronically generated invoice or bill of charges for each transaction. The invoice or the bill of charges shall contain all particulars as specified in section 30 of the Act and sub-rule (1) of rule 42 of these rules. A copy of the invoice or bill of charges shall be given to the person to whom such services are provided or rendered and one copy shall be retained by the service provider in the bound book of invoices or bill of charges. Not more than one book of invoices or bill of charges or electronic data and evidence shall be used at one time provided that where the Beauty Parlour and Beauty Clinic, etc., has one or more branches, separate books of invoices or bill of charges may be used for each such branch also indicating the location or address of such branch.

(5) Every registered person (beautician), shall maintain account of all services provided or rendered by him, and shall also maintain the records as prescribed in section 31 of the Act and sub-rule (2) of rule 42 of these rules.

(6) Every registered person (beautician), shall make the payment of sales tax due, in the Balochistan Government's head of account **"B02387-Balochistan Sales Tax on Services"**, by the 15th day of the month following the tax period to which it relates, and shall file his tax return in Form (BSTS-03) within 3 days from the due date for payment of tax, as prescribed in Chapter-III of these rules.

(7) In Annex-"C" of such tax return, in the sub-column "Number" under the column "Document / Invoice", the service provider shall indicate each and every serial number of the document and invoice issued during the tax period.

(8) Every registered person (beautician), if fails to pay the amount of sales tax by the due date, shall be liable to penalty and default surcharge, in addition to the payment of sales tax under the Act.

Insurance or Reinsurance Companies

Tariff Heading 9813.1000

59. Procedure of the collection and payment of sales tax on services provided or rendered by insurance or reinsurance companies. -- (1) The provisions of this rule shall apply to the persons providing or rendering the services in respect of all kind of insurance and reinsurance and the tax payable on the said services.

(2) Every insurance or reinsurance company providing or rendering the taxable services, shall get itself register with the Authority as prescribed under section 25 of the Act read with the provisions of Chapter-II of these rules.

(3) The sales tax shall be paid on the gross amount of premium charged on risk covered in the insurance or reinsurance policy including the gross amount of reinsurance premium, fee or charges received by a reinsurance company from any person including an insurance company or from a ceding insurance company.

(4) An insurance or reinsurance company shall not be liable to pay the sales tax in respect of contract or any part thereof, if cancelled.

(5) An insurance or reinsurance company shall issue a serially-numbered invoice or electronically generated invoice containing the particulars as specified in section 30 of the Act and sub-rule (1) of rule 42 of these rules.

(6) Every registered insurance or reinsurance company, shall maintain account of all services provided or rendered by him, and shall also maintain the records as prescribed in section 31 of the Act and sub-rule (2) of rule 42 of these rules.

(7) A copy of annual audit report, duly audited by a chartered accountant, shall be submitted to the Commissioner within 15 days of its receipt by the insurance or reinsurance company from its chartered accountant and any short payment of sales tax found out as a result of such audit shall be paid by the insurance or reinsurance company within 15 days of the receipt of the audit report and proof of such payment shall be furnished to the Authority.

(8) The sales tax in respect of an insurance premium or reinsurance premium, fee or charges, as the case may be, shall be accounted for in the same month when the premium, fee or charges are received and shall be deposited by the insurance or reinsurance companies in the Balochistan Government's head of account **"B02387-Balochistan Sales Tax on Services"**, by the 15th day of the month following the tax period to which it relates, and shall file the tax return in

Form (BSTS-03) within 3 days from the due date for payment of tax, as prescribed in Chapter-III of these rules.

(9) Every registered insurance or reinsurance company, if fails to pay the amount of sales tax by the due date, shall be liable to penalty and default surcharge, in addition to the payment of sales tax under the Act.

Banking & Non-Banking Financial

Companies and Institutions

Tariff Heading 9813.0000

60. Procedure for the collection and payment of sales tax on services provided or rendered by cooperative financing societies, leasing companies, modarabas, musharikas, ijarahs, foreign exchange companies, banking companies and non-banking financial companies or institutions.-- (1) The provisions of this rule shall apply to the persons providing or rendering the services by banking companies and non-banking financial companies or institutions including cooperative financing societies, leasing companies, modarabas, musharikas, ijarahs, foreign exchange companies, etc. hereinafter called in this rule as **“Company or Institution”**, and the tax payable on the said services.

(2) Every company or institution shall pay the sales tax leviable on all its non-interest based services provided or rendered to any person against a consideration in the form of fee, commission or charge.

(3) The sales tax shall be paid by the registered company or institution on the gross amount of fee, commission or charges for services provided or rendered to the customers, excluding mark-up or interest.

(4) The central offices of the company or institution located in the Province of Balochistan shall get itself register with the Authority as prescribed under section 25 of the Act read with the provisions of Chapter-II of these rules.

(5) The company or institution shall not be required to issue tax invoices in respect of the services provided or rendered. The bill or advice issued by the company or institution, indicating the amount of sales tax charged, shall be treated as invoice for claiming adjustment.

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(6) Each branch / outlet of the company or institution located in Balochistan shall maintain such account and records as prescribed in section 31 of the Act and sub-rule (2) of rule 42 of these rules. It shall also maintain the record of tax collection in such manner as will enable the distinct ascertainment of collection of sales tax on each of the services mentioned in the scope of these rules.

(7) The central office of the company or institution in the Province of Balochistan shall submit a copy of annual audited report to the Authority within 15 days of its publication and any short collection of tax found out as a result of such audit shall be paid by the registered person within 15 days of the notice received for such payment.

(8) The sales tax due for each month shall be paid by the central office of the company or institution in the Balochistan Government's head of account **"B02387-Balochistan Sales Tax on Services"**, by the 15th day of the month following the tax period to which it relates, and shall file the tax return in Form (BSTS-03), within 3 days from the due date for payment of tax, as prescribed in Chapter-III of these rules.

(9) Any person responsible for making the payment of sales tax under this rule, if fails to pay the same by the due date, shall be liable to penalty and default surcharge, in addition to the payment of sales tax under the Act.

(10) Quarterly reconciliation statements in the format set out in Annex-1 and 2 of this rule shall be filed by every company or institution, in addition to the prescribed tax return, by the 24th of the month following the end of every quarter.

Annex-1

See rule 60(10)

**QUARTERLY RECONCILIATION OF TAXABLE SERVICES PROVIDED OR RENDERED IN
BALOCHISTAN BY THE BANKING & NON-BANKING FINANCIAL
COMPANIES AND INSTITUTIONS**

Name of the Bank/Non-Banking Financial

Company/Institution _____

Balochistan Sales Tax Registration No. / BNTN _____ Quarter ended _____

Sr. No.	Particulars of Services	Value of Services as per Return (in PKR)			
		Month 1	Month 2	Month 3	Total
1.	L/C commission.				

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2.	Guarantee commission.				
3.	Brokerage commission.				
4.	Issuance of letters of credit.				
5.	Issuance of pay orders, cashiers' cheques and demand drafts.				
6.	Bills of exchange.				
7.	Transfer of money including telephonic transfer, mail transfer and electronic transfer.				
8.	Providing bank guarantees.				
9.	Bill discounting commission.				
10.	Safe deposit lockers' fee.				
11.	Safe vaults.				
12.	Credit and debit card issuance, processing, operation charges relating thereto.				
13.	Commission and brokerage on foreign exchange dealing.				
14.	Services provided as a banker to an issue.				
15.	Advance & loans.				
16.	Financial Leasing.				
17.	Commodity or equipment leasing.				
18.	Hire-purchase leasing.				
19.	Other leasing.				
20.	Taxable insurance services.				
21.	Services in respect of exempt insurance, if any.				
22.	Services in respect of Hajj & Umrah.				
23.	Services in respect of Modaraba, Musharika and Ijarah financing.				
24.	Services in respect of utility bills' collection.				
25.	Advisory services.				
26.	Funds management services.				
27.	Asset management services.				
28.	Consultancy Services.				
29.	Transfer of information data.				
30.	Other services.				
TOTAL					

Annex-2

See rule 60(10)

QUARTERLY RECONCILIATION FOR PAYMENT OF TAX

A	Value of Services		Month 1	Month 2	Month 3	Total
		Liable to tax at 15%				
		Exempt from tax / Non-taxable				
		Total				
B	15% Sales Tax on taxable services.					

C	Input tax for the month.				
D	Net Sales Tax (B-C).				
E	Sales Tax withheld by the buyer/recipient of service as withholding agent.				
F	Sales Tax withheld by the return filer as withholding agent.				
G	Sales Tax Payable {(D-E)+F}.				
H	Sales Tax Amount Paid.				
I	CPR No. & Date.				

Professionals and Consultants

Tariff Heading 9815.0000

61. Procedure for the levy and payment of sales tax on services provided or rendered by medical practitioners, legal practitioners, accountants & auditors, technical consultants, I.T consultants, tax consultants, H.R consultants and healthcare consultants.-- (1) The provisions of this rule shall apply to the persons providing or rendering the services as medical practitioners, legal practitioners, accountants & auditors, technical consultants, I.T consultants, tax consultants, H.R consultants and healthcare consultants hereinafter called in this rule as ‘**Service Provider**’ and the tax payable on the said services.

(2) Every person (service provider), shall get himself register with the Authority as prescribed under section 25 of the Act read with the provisions of Chapter-II of these rules.

(3) The value of taxable services, for the purpose of levy of sales tax under this rule, shall be the gross amount charged for the services provided or rendered.

(4) The provisions of sections 9 and 17 of the Act shall, inter-alia; apply in relation to the tax payable by a person under this rule.

(5) Every registered person (service provider) shall issue a serially-numbered tax invoice or bill of charges or an electronically generated invoice or bill of charges for each transaction. The invoice or the bill of charges shall contain all particulars as specified in section 30 of the Act and sub-rule (1) of rule 42 of these rules. A copy of the invoice or the bill of charges shall be given to the person to whom such services are provided or rendered and one copy shall be retained by the service provider in the bound book of invoices or bill of charges.

(6) Every registered person (service provider), shall maintain account of all services provided or rendered by him, and shall also maintain the records as prescribed in section 31 of the Act and sub-rule (2) of rule 42 of these rules. In cases where the services are provided or rendered under an agreement or contract between the service provider and the service recipient (client) record of copies of such agreement/contract shall also be maintained by the service provider.

(7) Every registered person (service provider), shall make the payment of sales tax due, in the Balochistan Government's head of account **"B02387-Balochistan Sales Tax on Services"**, by the 15th day of the second month following the tax period to which it relates, and shall file his tax return in Form (BSTS-03), within 3 days from the due date for payment of tax, as prescribed in Chapter-III of these rules.

(8) Every registered person (service provider), if fails to pay the amount of sales tax by the due date, shall be liable to penalty and default surcharge, in addition to the payment of sales tax under the Act.

Toll Manufacturing

Tariff Heading 9816.0000

62. Procedure for the levy and payment of tax on services provided or rendered in the matter of manufacturing or processing for others on toll basis. --

(1) The provisions of this rule shall apply to the persons providing or rendering the services in the matter of manufacturing or processing for others on toll basis or job basis, hereinafter called in this rule as **'Toll Manufacturer or Processor'** and the tax payable on the said services.

(2) Every person (toll manufacturer or processor) providing or rendering the taxable services, shall get himself register with the Authority as prescribed under section 25 of the Act read with the provisions of Chapter-II of these rules.

(3) The value of taxable services, for the purpose of levy of sales tax under this rule, shall be the gross amount charged for the services provided or rendered.

Provided that the value of the patent, design, raw materials and other inputs as are received by the toll manufacturer or processor from his service recipients shall be excluded from the value of such service.

Provided further that value of all other raw materials, inputs, services, etc., as are procured by the toll manufacturer or processor himself and reused in the services so provided or

rendered by him shall be included in the value of the service and the input tax paid thereon by the toll manufacturer or processor shall be eligible for input tax credit or adjustment in accordance with the provisions of section 16 of the Act read with the rules prescribed under Chapter-V of these rules.

(4) Every registered person (toll manufacturer or processor), shall issue a serially numbered tax invoice or bill of charges, or an electronically-generated invoice or bill of charges for each transaction. The invoice shall contain all particulars as specified in section 30 of the Act and sub-rule (1) of rule 42 of these rules. A copy of such invoice or bill of charges shall be given to the person to whom such services are provided or rendered and one copy thereof shall be retained by the service provider in the bound book of invoices or bill of charges.

(5) Every registered person (toll manufacturer or processor), shall maintain account of all services provided or rendered by him, and shall also maintain the records as prescribed in section 31 of the Act and sub-rule (2) of rule 42 of these rules.

(6) Every registered person (toll manufacturer or processor), shall make the payment of sales tax due, in the Balochistan Government's head of account **"BO2387-Balochistan Sales Tax on Services"**, by the 15th day of the month following the tax period to which it relates, and shall file his tax return in Form (BSTS-03) within 3 days from the due date for payment of tax, as prescribed in Chapter-III of these rules.

(7) Every registered person (toll manufacturer or processor), if fails to pay the amount of sales tax by the due date, shall be liable to penalty and default surcharge, in addition to the payment of sales tax under the Act.

Security Agency

Tariff Heading 9818.1000

63. Procedure for the levy and payment of sales tax on services provided or rendered by security agency. -- (1) The provisions of this rule shall apply to the persons providing or rendering the services of security agency and the tax payable on the said services.

(2) Every security agency providing or rendering the taxable services, shall get itself register with the Authority as prescribed under section 25 of the Act read with the provisions of Chapter-II of these rules.

(3) The value of taxable services of security agency, for the purpose of levy of sales tax under this rule, shall be the gross amount charged for the services provided or rendered.

(4) Every registered security agency, shall issue a serially numbered invoices or bill of charges, or an electronically-generated invoices or bill of charges for each transaction. The invoice shall contain all particulars as specified in section 30 of the Act and sub-rule (1) of rule 42 of these rules. A copy of such invoice or bill of charges shall be given to the person to whom such services are provided or rendered and one copy thereof shall be retained by the service provider in the bound book of invoices. Not more than one book of invoices or bill or electronic data and evidence shall be used at one time provided that where the security agency has one or more branches, separate books of invoices may be used for each such branch also indicating the location or address of such branch.

(5) Every registered security agency, shall maintain account of all services provided or rendered by him, and shall also maintain the records as prescribed in section 31 of the Act and sub-rule (2) of rule 42 of these rules.

(6) Every registered security agency, shall make the payment of sales tax due, in the Balochistan Government's head of account **"B02387-Balochistan Sales Tax on Services"**, by the 15th day of the second month following the tax period to which it relates, and shall file the tax return in Form (BSTS-03) within 3 days from the due date for payment of tax, as prescribed in Chapter-III of these rules.

(7) Every registered security agency, if fails to pay the amount of sales tax by the due date, shall be liable to penalty and default surcharge, in addition to the payment of sales tax under the Act.

Stockbrokers, Future Brokers and Commodity Brokers

Tariff Heading 9819.1000

64. Procedure for the levy and payment of sales tax on services provided or rendered by stock brokers, future brokers and commodity brokers. -- (1) The provisions of this rule shall apply to the persons providing or rendering the services of stock brokers, future brokers and commodity brokers hereinafter called in this rule as **'Broker'** and the tax payable on the said services.

(2) Every broker providing or rendering the taxable services, shall get himself register with the Authority as prescribed under section 25 of the Act read with the provisions of Chapter-II of these rules.

(3) The value of taxable services, for the purpose of levy of sales tax under this rule, shall be the gross commission, fee, remuneration or charges received by a broker from his clients, customers or service recipients in respect of: -

- (a) sale or purchase or subscription of securities in an exchange or over the counter market/deal;
- (b) advisory or consultancy services including securities managerial services;
- (c) research services; and
- (d) other such identical or similar services.

(4) Where a broker has himself purchased stocks or commodity contracts from his own resources with a view to sell the same to any person other than the concerned joint-stock company or joint-commodity company, he shall pay the tax on the basis of the commission worked out on the open market rates at the time of sale of such stocks or commodity contracts.

(5) Every registered broker shall issue a serially numbered tax invoice or bill of charges or an electronically-generated invoice or bill of charges for each transaction. The invoice shall contain all particulars as specified in section 30 of the Act and sub-rule (1) of rule 42 of these rules. A copy of such invoice or bill of charges shall be given to the person to whom such services are provided or rendered, and one copy thereof shall be retained by the service provider in the bound book of invoices or bill of charges.

(6) Every registered broker, shall maintain account of all services provided or rendered by him, and shall also maintain the records as prescribed in section 31 of the Act and sub-rule (2) of rule 42 of these rules.

(7) Every registered broker, shall make the payment of sales tax due, in the Balochistan Government's head of account **"B02387-Balochistan Sales Tax on Services"**, by the 15th day of the month following the tax period to which it relates, and shall file his tax return in Form (BSTS-03) within 3 days from the due date for payment of tax, as prescribed in Chapter-III of these rules.

(8) Every registered broker, if fails to pay the amount of sales tax by the due date, shall be liable to penalty and default surcharge, in addition to the payment of sales tax under the Act.

Underwriters

Tariff Heading 9819.1100

65. Procedure for the levy and payment of sales tax on services provided or rendered by underwriters. -- (1) The provisions of this rule shall apply to the persons providing or rendering the services as underwriters and the tax payable on the said services.

(2) Every underwriter providing or rendering the taxable service, shall get himself register with the Authority as prescribed under section 25 of the Act read with the provisions of Chapter-II of these rules.

(3) The value of taxable services provided or rendered by an underwriter, for the purpose of levy of sales tax under this rule, shall be the gross amount of consideration, including the fee or commission charged by the underwriter.

(4) Every registered underwriter shall issue a serially numbered tax invoice or bill of charges or an electronically-generated invoice or bill of charges for each transaction. The invoice shall contain all particulars as specified in section 30 of the Act and sub-rule (1) of rule 42 of these rules. A copy of such invoice or bill of charges shall be given to the person to whom such services are provided or rendered and one copy thereof shall be retained by the service provider in the bound book of invoices or bill of charges.

(5) Every registered underwriter, shall maintain account of all services provided or rendered by him, and shall also maintain the records as prescribed in section 31 of the Act and sub-rule (2) of rule 42 of these rules.

(6) Every registered underwriter, shall make the payment of sales tax due, in the Balochistan Government's head of account **"B02387-Balochistan Sales Tax on Services"**, by the 15th day of the month following the tax period to which it relates, and shall file his tax return in Form (BSTS-03) within 3 days from the due date for payment of tax, as prescribed in Chapter-III of these rules.

(7) Every registered underwriter, if fails to pay the amount of sales tax by the due date, shall be liable to penalty and default surcharge, in addition to the payment of sales tax under the Act.

Indenters

Tariff Heading 9819.1200

66. Procedure for the levy and payment of sales tax on services provided or rendered by indenters. -- (1) The provisions of this rule shall apply to the persons providing or rendering the services as indenters and the tax payable on the said services.

(2) Every indenter providing or rendering the taxable services, shall get himself register with the Authority as prescribed under section 25 of the Act read with the provisions of Chapter-II of these rules.

(3) The value of taxable services provided or rendered by an indenter, for the purpose of levy of sales tax under this rule, shall be the gross amount of consideration, including the fee or commission or remuneration or royalty on a transaction received by an indenter whether from the person whom he represents or from the person to whom he provides or renders his services.

(4) Where an indenter receives any consideration, including the fee or commission or remuneration or royalty on any transaction from a person resident in a country other than Pakistan. Such a consideration shall be treated as the tax-inclusive value and the amount of sales tax shall be worked out by the indenter on the basis of tax fraction formula.

(5) Every registered indenter shall issue a serially numbered tax invoice or bill of charges or an electronically-generated invoice or bill of charges for each transaction. The invoice shall contain all particulars as specified in section 30 of the Act and sub-rule (1) of rule 42 of these rules. A copy of such invoice or bill of charges shall be given to the person to whom such services are provided or rendered and one copy thereof shall be retained by the service provider in the bound book of invoices or bill of charges.

(6) Every registered indenter, shall maintain account of all services provided or rendered by him, and shall also maintain the records as prescribed in section 31 of the Act and sub-rule (2) of rule 42 of these rules. The indenter shall also maintain record of the indents issued and also of all the agreements or contracts under which he acts as an indenter.

(7) Every registered indenter, shall make the payment of sales tax due, in the Balochistan Government's head of account **"B02387-Balochistan Sales Tax on Services"**, by the 15th day of the month following the tax period to which it relates, as prescribed in Chapter-III of these rules.

Provided that in case of transactions covered by sub-rule (4) of this rule the due date for payment of tax shall be the 15th day of the month following the month in which the consideration including the fee or commission or royalty is received by the indenter.

(8) Every registered indenter shall file his tax return in Form (BSTS-03) within 3 days from the due date for payment of tax, as prescribed in Chapter-III of these rules.

(9) Every registered indenter, if fails to pay the amount of sales tax by the due date, shall be liable to penalty and default surcharge, in addition to the payment of sales tax under the Act.

Commission Agents

Tariff Heading 9819.1300

67. Procedure for the levy and payment of sales tax on services provided or rendered by commission agents. -- (1) The provisions of this rule shall apply to the persons providing or rendering the services as commission agents and the tax payable on the said services.

(2) Every commission agent providing or rendering the taxable services, shall get himself register with the Authority as prescribed under section 25 of the Act read with the provisions of Chapter-II of these rules.

(3) The value of taxable services provided or rendered by a commission agent, for the purpose of levy of sales tax under this rule, shall be the gross amount of consideration, including the fee or commission or remuneration or royalty on a transaction received by a commission agent whether from the person whom he represents or from the person to whom he provides or renders his services.

(4) Where a commission agent receives any consideration, including the fee or commission or remuneration or royalty on any transaction from a person resident in a country other than Pakistan. Such a consideration shall be treated as the tax-inclusive value and the amount of sales tax shall be worked out by a commission agent on the basis of tax fraction formula.

(5) Every registered commission agent shall issue a serially numbered tax invoice or bill of charges or an electronically-generated invoice or bill of charges for each transaction. The invoice shall contain all particulars as specified in section 30 of the Act and sub-rule (1) of rule 42 of these rules. A copy of such invoice or bill of charges shall be given to the person to whom such services are provided or rendered and one copy thereof shall be retained by the service provider in the bound book of invoices or bill of charges.

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(6) Every registered commission agent, shall maintain account of all services provided or rendered by him, and shall also maintain the records as prescribed in section 31 of the Act and sub-rule (2) of rule 42 of these rules. The commission agent shall also maintain record of the indents issued and also of all the agreements or contracts under which he acts as a commission agent.

(7) Every registered commission agent, shall make the payment of sales tax due, in the Balochistan Government's head of account **"B02387-Balochistan Sales Tax on Services"**, by the 15th day of the month following the tax period to which it relates, as prescribed in Chapter-III of these rules.

Provided that in case of transactions covered by sub-rule (4) of this rule the due date for payment of tax shall be the 15th day of the month following the month in which the consideration including the fee or commission or royalty is received by a commission agent.

(8) Every registered commission agent shall file his tax return in Form (BSTS-03) within 3 days from the due date for payment of tax, as prescribed in Chapter-III of these rules.

(9) Every registered commission agent, if fails to pay the amount of sales tax by the due date, shall be liable to penalty and default surcharge, in addition to the payment of sales tax under the Act.

Auctioneers**Tariff Heading 9819.9000**

68. Procedure for the levy and payment of sales tax on services provided or rendered by auctioneers.-- (1) The provisions of this rule shall apply to the persons providing or rendering the services as an auctioneer and shall, inter-alia; apply to cases of auction, whether public auction or auction by tender of any property or goods (including the property or goods confiscated or attached), whether or not belonging to Federal Government or a Provincial Government or a Local Government or any other Authority including a firm or a company or an autonomous corporation or a body corporate. This shall also apply to the auction of the right to collect tolls, fees and other levies by whatever name called.

(2) Every person providing or rendering the taxable services as auctioneer, shall get himself register with the Authority as prescribed under section 25 of the Act read with the provisions of Chapter-II of these rules.

(3) Every registered auctioneer shall charge and collect the sales tax at the rate prescribed under the Act, on the total consideration of auction, including the fee or commission or remuneration or royalty as are received by him. In case of auction of property or goods by the owner of the property or the goods, the tax shall be payable by the person (Owner).

(4) Every registered auctioneer shall issue a serially numbered tax invoice or bill of charges or an electronically-generated invoice or bill of charges for each transaction. The invoice shall contain all particulars as specified in section 30 of the Act and sub-rule (1) of rule 42 of these rules. A copy of such invoice or bill of charges shall be given to the person to whom such services are provided or rendered and one copy thereof shall be retained by the service provider in the bound book of invoices or bill of charges.

(5) Every registered auctioneer, shall maintain account of all services provided or rendered by him, and shall also maintain the records as prescribed in section 31 of the Act and sub-rule (2) of rule 42 of these rules.

(6) Every registered auctioneer, shall make the payment of sales tax due, in the Balochistan Government's head of account **"B02387-Balochistan Sales Tax on Services"**, by the 15th day of the month following the tax period to which it relates, and shall file the tax return in Form (BSTS-03) within 3 days from the due date for payment of tax, as prescribed in Chapter-III of these rules.

(7) Any person responsible for making the payment of sales tax under this rule, if fails to pay the same by the due date, shall be liable to penalty and default surcharge, in addition to the payment of sales tax under the Act.

Foreign Exchange Companies, Forex Dealers

And Money Changers

Tariff Heading 9819.2000

69. Procedure for the levy and payment of sales tax on services provided or rendered by foreign exchange companies, forex dealers and money changers. -- (1) The provisions of this rule shall apply to the persons providing or rendering the services by foreign exchange companies, forex dealers and money changers hereinafter called in this rule as **'Exchange Company'** and the tax payable on the said services.

(2) Every exchange company shall pay sales tax leviable on the services provided or rendered by them to any person in respect of currency exchange.

(3) Every foreign exchange company providing or rendering the taxable services, shall get itself register with the Authority as prescribed under section 25 of the Act read with the provisions of Chapter-II of these rules.

(4) The value of taxable services provided or rendered by an exchange company, for the purpose of levy of sales tax under this rule, shall be the gross amount of transactions involving exchange of currencies at the counter shall be 15 paisa for every one hundred rupees' equivalent being exchanged. The actual value exceeding the aforesaid fixed value shall not constitute the taxable value in such case.

(5) The sales tax on services shall be payable at the applicable rate on the value determined in the manner provided above.

Illustration. Exchange Company buys US\$100 for 10,000 rupees (say at Rs.100 per US\$ unit) from a customer, the value of service shall be:

- i. $15 \text{ paisa} \times (10,000/100) = 1,500 \text{ paisa}/100 = 15 \text{ rupees.}$
- ii. The tax at the rate of 15% shall be $\text{Rs.}15 \times 15\% = 2.25.$

(6) The above formula shall *mutatis mutandis* apply for sale as well.

(7) Every registered exchange company shall maintain separate account and records of all transactions and the tax collected thereon in respect of each branch or sub-office in Balochistan and shall keep consolidated record at the central or regional office in Balochistan, as the case may be, in such manner as will enable ascertainment of collection of sales tax on the services mentioned in these rules.

(8) The sales tax due for each tax period against every registered exchange company shall be paid by its central or regional office registered in Balochistan in the Balochistan Government's head of account **"B02387-Balochistan Sales Tax on Services"**, by the 15th day of the month following the tax period to which it relates.

(9) The tax return shall also be filed by the central or regional office of the exchange company registered in Balochistan in Form (BSTS-03), within 3 days from the due date for payment of tax, as prescribed in Chapter-III of these rules. However, it shall not be required to declare each transaction detail separately in Annex-C of the return and the same may be recorded through a single entry.

(10) Any person responsible for making the payment of sales tax under this rule, if fails to pay the same by the due date, shall be liable to penalty and default surcharge, in addition to the payment of sales tax under the Act.

Port Operators and Port Terminal Operators

Tariff Heading 9819.9300

70. Procedure for the levy and payment of sales tax on services provided or rendered by port operators and port terminal operators. -- (1) All services provided or rendered by a port operator or a port terminal operator in relation to a vessel, whether arriving or sailing, shall be liable to tax, which inter-alia, include the following, namely: -

- (a) piloting and mooring;
- (b) berthing;
- (c) towing or haulage;
- (d) wharfing or wharf-age; and
- (e) services involving: -
 - (i) pipeline charges for liquid cargo;
 - (ii) hopper or evacuator charges;
 - (iii) charges of water supply;
 - (iv) outer anchorage fee/charges;
 - (v) port dues and charges;
 - (vi) delivery charges;
 - (vii) storage charges;
 - (viii) demurrages;
 - (ix) salvage charges;
 - (x) sailing or swinging charges;
 - (xi) bunker charges; and
 - (xii) cancellation charges.

(2) All services provided or rendered by a port operator or a port terminal operator in relation to the cargo imported into Pakistan or the imported cargo in transit or in trans-shipment through a port or terminal in Balochistan, shall also be liable to tax.

(3) The value of taxable services of port operator or port terminal operator, for the purpose of levy of sales tax under this rule, shall be the gross amount charged for the services provided or rendered.

(4) Every port operator or port terminal operator shall get himself register with the Authority as prescribed under section 25 of the Act read with the provisions of Chapter-II of these rules.

(5) Every registered port operator or port terminal operator shall issue a serially numbered tax invoice or bill of charges or an electronically-generated invoice or bill of charges for each transaction. The invoice shall contain all particulars as specified in section 30 of the Act and sub-rule (1) of rule 42 of these rules. A copy of such invoice or bill of charges shall be given to the person to whom such services are provided or rendered and one copy thereof shall be retained by the service provider in the bound book of invoices or bill of charges.

(6) Every registered port operator or port terminal operator, shall maintain account of all services provided or rendered by him, and shall also maintain the records as prescribed in section 31 of the Act and sub-rule (2) of rule 42 of these rules.

(7) Every registered port operator or port terminal operator, shall make the payment of sales tax due, in the Balochistan Government's head of account **"B02387-Balochistan Sales Tax on Services"**, by the 15th day of the second month following the tax period to which it relates, and shall file his tax return in Form (BSTS-03) within 3 days from the due date for payment of tax, as prescribed in Chapter-III of these rules.

(8) Every registered port operator or port terminal operator, if fails to pay the amount of sales tax by the due date, shall be liable to penalty and default surcharge, in addition to the payment of sales tax under the Act.

Airport Operators and Airport Terminal Operators

Tariff Heading 9819.9400

71. Procedure for the levy and payment of sales tax on services provided or rendered by airport operators and airport terminal operators. -- (1) All charges on account of the following services provided or rendered by an airport operator and an airport terminal operator shall be liable to sales tax which, inter-alia; includes the following, namely: -

- (a) landing, housing, hangar-age and parking;
- (b) aerobridge facility;

- (c) aircraft power supply;
- (d) ground handling;
- (e) commercial licenses of various services provided or rendered at an airport;
- (f) royalties including those on meal uplift; and
- (g) cargo and baggage handling and storage services.

Provided that the charges on account of aforesaid services shall not be subjected to sales tax in case of services provided or rendered to the aircrafts of the armed forces using an airport belonging to or operated by the armed forces of Pakistan.

(2) Every airport operator and airport terminal operator shall get himself register with the Authority as prescribed under section 25 of the Act read with the provisions of Chapter-II of these rules.

(3) The value of taxable services of airport operator and airport terminal operator, for the purpose of levy of sales tax under this rule, shall be the gross amount charged for the services provided or rendered.

(4) Every registered airport operator and airport terminal operator shall issue a serially numbered tax invoice or bill of charges or an electronically-generated invoice or bill of charges for each transaction. The invoice shall contain all particulars as specified in section 30 of the Act and sub-rule (1) of rule 42 of these rules. A copy of such invoice or bill of charges shall be given to the person to whom such services are provided or rendered and one copy thereof shall be retained by the service provider in the bound book of invoices or bill of charges.

(5) Every registered airport operator and airport terminal operator, shall maintain account of all services provided or rendered by him, and shall also maintain the records as prescribed in section 31 of the Act and sub-rule (2) of rule 42 of these rules.

(6) Every registered airport operator and airport terminal operator, shall make the payment of sales tax due, in the Balochistan Government's head of account **"B02387-Balochistan Sales Tax on Services"**, by the 15th day of the second month following the tax period to which it relates, and shall file his tax return in Form (BSTS-03) within 3 days from the due date for payment of tax, as prescribed in Chapter-III of these rules.

(7) Every registered airport operator and airport terminal operator, if fails to pay the amount of sales tax by the due date, shall be liable to penalty and default surcharge, in addition to the payment of sales tax under the Act.

Airport Service Providers and Airport Ground Service Providers

Tariff Heading 9819.9500

72. Procedure for the levy and payment of sales tax on services provided or rendered by airport service providers and airport ground service providers. --(1) All charges on account of the following services provided or rendered to airlines by airport service providers and airport ground service providers at an airport shall be liable to sales tax: -

- (a) aircraft handling;
- (b) passenger and baggage handling;
- (c) cargo and mail handling;
- (d) cabin services and maintenance;
- (e) ramp handling; and
- (f) services like Airport Connect Open.

(2) Every airport service provider and airport ground service provider shall get himself register with the Authority as prescribed under section 25 of the Act read with the provisions of Chapter-II of these rules.

(3) The value of taxable services by airport service provider and airport ground service provider, for the purpose of levy of sales tax under this rule, shall be the gross amount charged for the services provided or rendered.

(4) Every registered airport service provider and airport ground service provider shall issue a serially numbered tax invoice or bill of charges or an electronically-generated invoice or bill of charges for each transaction. The invoice shall contain all particulars as specified in section 30 of the Act and sub-rule (1) of rule 42 of these rules. A copy of such invoice or bill of charges shall be given to the person to whom such services are provided or rendered and one copy thereof shall be retained by the service provider in the bound book of invoices or bill of charges.

(5) Every registered airport service provider and airport ground service provider, shall maintain account of all services provided or rendered by him, and shall also maintain the records as prescribed in section 31 of the Act and sub-rule (2) of rule 42 of these rules.

(6) Every registered airport service provider and airport ground service provider, shall make the payment of sales tax due, in the Balochistan Government's head of account **"B02387-Balochistan Sales Tax on Services"**, by the 15th day of the second month following the tax period to which it relates, and shall file his tax return in Form (BSTS-03) within 3 days from the due date for payment of tax, as prescribed in Chapter-III of these rules.

(7) Every registered airport ground service provider and airport service provider, if fails to pay the amount of sales tax by the due date, shall be liable to penalty and default surcharge, in addition to the payment of sales tax under the Act.

Franchise Services

Tariff Heading 9823.0000

73. Procedure for the levy and payment of sales tax on franchise services. -- (1)

The provisions of this rule shall apply to the persons providing or rendering, or procuring or receiving the franchise services and the tax payable on the said services.

(2) Every person providing or rendering, or procuring or receiving the franchise services, shall get himself register with the Authority as prescribed under section 25 of the Act read with the provisions of Chapter-II of these rules.

(3) In case where the person providing or rendering the franchise service is a non-resident, based in a country other than Pakistan: -

- (a) the liability to pay the tax shall be on the person receiving or procuring such franchise services; and
- (b) the value of taxable services shall, in cases where formal agreement exists between the service provider and the service recipient, be the gross amount of consideration, known as franchise fee, royalty, technical fee, network fee, or by whatever name called.

Provided that in cases where there is no formal agreement between the service provider and the service recipient or in case where the agreement between the service provider and the service recipient does not specify the amount of the considerations, the value of taxable services shall be an amount equal to 10 *per cent* of the turnover of the franchisee for the tax period for which the tax is payable.

Explanation: In case where franchise services are provided or rendered by a franchiser to franchisee and the agreement does not provide specifically for franchise and the consideration is paid as a consideration other than franchise fee, royalty, technical fee or network fee, the value of taxable services shall be an amount equal to 10 *per cent* of the turnover of the franchisee, as the case may be, for the tax period for which the tax is payable.

(4) In case where the person is providing or rendering, as also procuring or receiving the franchise services, locally based in Balochistan, the liability to deposit the tax shall be on the person providing and rendering the said services and the value of taxable services shall be determined in accordance with the provision of clause (b) of sub-rule (3) of this rule.

(5) In case where the franchiser is a beverage company, whether foreign or local and the franchisee is a resident person, the value of the franchise services (i.e. franchise fee, royalty, technical fee, etc.) shall be the value as laid down in agreement between the service provider and the service recipient.

Provided that in case where there is no formal agreement between the service provider and the service recipient or in case where the agreement between the service provider and the service recipient does not specify the amount of consideration, like franchise fee, royalty, technical fee, etc., the value of the services shall be an amount equal to 10 per cent of the value of the beverage concentrate supplied by the franchiser to the franchisee or an amount equal to 10 per cent of the turnover of the franchisee, whichever is higher.

(6) For the food sector, in case of proper franchise or royalty agreement between the franchiser and franchisee, the assessable value for levy of tax shall be the gross amount of franchise fee or royalty remitted or paid or payable to the franchiser as laid down in the agreement. In case there is no formal agreement or where the agreement does not specify the amount of franchise fee or royalty, the assessable value shall be an amount equal to 10 per cent of the turnover of the franchise goods or services of the franchisee for the tax period for which the tax is payable.

(7) The amount of sales tax shall be paid in the Balochistan Government's head of account **"B02387-Balochistan Sales Tax on Services"**, by the 15th day of the month following the payment month laid down in the agreement between the service provider and the service recipient.

Provided that in case where no agreement exists between the service provider and the service recipient or in case where the agreement between the service provider and the

service recipient does not require payment or remittance of any such consideration, the amount of sales tax involved shall be paid on quarterly basis by the 15th day of the month following the quarters ending in the months of September, December, March and June.

(8) The tax return in Form (BSTS-03) shall be filed within 3 days from the due date for payment of sales tax, as prescribed in Chapter-III of these rules.

(9) Any person responsible for making the payment of sales tax under this rule, if fails to pay the same by the due date, shall be liable to penalty and default surcharge, in addition to the payment of sales tax under the Act.

Construction Services

Tariff Heading 9824.0000

74. Procedure for the levy and payment of sales tax on construction services. --

(1) The provisions of this rule shall apply to the persons providing or rendering the construction services and the tax payable on the said services.

(2) Every person providing or rendering of construction services, shall get himself register with the Authority as prescribed under section 25 of the Act read with the provisions of Chapter-II of these rules.

(3) The value of taxable services, for the purpose of levy of sales tax under this rule, shall be the gross amount charged for the services provided or rendered.

(4) Every registered person providing or rendering of construction services, shall issue a serially-numbered invoice or bill of charges or an electronically generated invoice or bill of charges for each transaction. The invoice or bill of charges shall contain the particulars as specified in section 30 of the Act and sub-rule (1) of rule 42 of these rules. A copy of the invoice or bill of charges shall be given to the person to whom the services are provided or rendered and one copy shall be retained by the service provider in the bound book of invoices or bill of charges.

(5) Every registered person providing or rendering of construction services, shall maintain account of all services provided or rendered by him, and shall also maintain all the records as prescribed in section 31 of the Act and sub-rule (2) of rule 42 of these rules. He shall also maintain the record of the approved building plan, drawing (electrical and structural drawings), completion certificate and the contract or agreement between the service provider and service recipient.

(6) Every registered person providing or rendering of construction services, shall make the payment of sales tax due, in the Balochistan Government's head of account **"B02387-Balochistan Sales Tax on Services"**, by the 15th day of the month following the tax period to which it relates, and shall file his tax return in Form (BSTS-03) within 3 days from the due date for payment of tax, as prescribed in Chapter-III of these rules.

(7) Every registered person providing or rendering of construction services, if fails to pay the amount of sales tax by the due date, shall be liable to penalty and default surcharge, in addition to the payment of sales tax under the Act.

Labour and Manpower Supply Services

Tariff Heading 9832.0000

75. Procedure for the levy and payment of sales tax on labour and manpower supply services. -- (1) The provisions of this rule shall apply to the persons providing or rendering the labour and manpower supply services and the tax payable on the said services.

(2) Every person providing or rendering the labour and manpower supply services, shall get himself register with the Authority as prescribed under section 25 of the Act read with the provisions of Chapter-II of these rules.

(3) The value of taxable services, for the purpose of levy of sales tax under this rule, shall be the gross amount charged for the services provided or rendered.

Provided that the amount of salary and allowances of the labour and manpower supplied by such persons to a service recipient, where reimbursed by the service recipient on actual basis, shall be excluded from the value of the services for the purpose of payment of sales tax under this rule.

(4) The provisions of section 9 of the Act read with sub-section (2) of section 18 of the Act, shall apply in relation to the tax payable by the registered person on labour and manpower supply services.

(5) Every registered person providing or rendering the labour and manpower supply services, shall issue a serially-numbered invoice or bill of charges or an electronically generated invoice or bill of charges for each transaction. The invoice or the bill of charges shall contain the particulars as specified in section 30 of the Act and sub-rule (1) of rule 42 of these rules. A copy of the invoice or the bill of charges shall be given to the person to whom such

services are provided or rendered and one copy shall be retained by the service provider in the bound book of invoices or bill of charges.

Provided that the tax invoice or the bill of charges issued shall clearly, specifically and separately indicate the gross amount charged for the service, the amount of salary and allowances of the labour and manpower, sought to be reimbursed by the service recipient on actual basis and the net amount of charges on which the sales tax is required to be paid.

(6) Every registered person providing or rendering of labour and manpower supply services, shall maintain account of all services provided or rendered by him, and shall also maintain the records as prescribed in section 31 of the Act and sub-rule (2) of rule 42 of these rules. He shall also maintain the record of the contract or the agreement made between the service provider and the service recipient.

(7) Every registered person providing or rendering the labour and manpower supply services, shall make the payment of sales tax due, in the Balochistan Government's head of account **"B02387-Balochistan Sales Tax on Services"**, by the 15th day of the month following the tax period to which it relates, and shall file his tax return in Form (BSTS-03) within 3 days from the due date for payment of tax, as prescribed in Chapter-III of these rules.

(8) Every registered person providing or rendering the labour and manpower supply services, if fails to pay the amount of sales tax by the due date, shall be liable to penalty and default surcharge, in addition to the payment of sales tax under the Act.

Ready Mix Concrete Services

Tariff Heading 9837.0000

76. Procedure for the levy and payment of sales tax on ready mix concrete services. -- (1) The provisions of this rule shall apply to the persons providing or rendering the ready mix concrete services and the tax payable on the said services.

(2) Every person providing or rendering the ready mix concrete services, shall get himself register with the Authority as prescribed under section 25 of the Act read with the provisions of Chapter-II of these rules.

(3) The value of taxable services, for the purpose of levy of sales tax under this rule, shall be the gross amount charged for the services provided or rendered.

(4) Every registered person providing or rendering the ready mix concrete services, shall issue a serially numbered invoice or bill of charges or an electronically generated invoice or bill of charges for each transaction. The invoice or bill of charges shall contain the particulars as specified in section 30 of the Act and sub-rule (1) of rule 42 of these rules. A copy of the invoice or bill of charges shall be given to the person to whom the services are provided or rendered and one copy shall be retained by the service provider in the bound book of invoices or bill of charges or in the electronic data relating to such invoices or bill of charges.

(5) Every registered person providing or rendering the ready mix concrete services, shall maintain account of all services provided or rendered by him, and shall also maintain the record prescribed in section 31 of the Act and sub-rule (2) of rule 42 of these rules. He shall also maintain record of copies of the contract or agreement made, if any, between the service provider and service recipient or copies of the work orders issued, if any, by the service recipient.

(6) Every registered person providing or rendering the ready mix concrete services, shall make the payment of sales tax due, in the Balochistan Government's head of account **"B02387-Balochistan Sales Tax on Services"**, by the 15th day of the month following the tax period to which it relates, and shall file his tax return in Form (BSTS-03) within 3 days from the due date for payment of tax, as prescribed in Chapter-III of these rules.

(7) Every registered person providing or rendering the ready mix concrete services, if fails to pay the amount of sales tax by the due date, shall be liable to penalty and default surcharge, in addition to the payment of sales tax under the Act.

Intellectual Property Services

Tariff Heading 9838.0000

77. Procedure for the levy and payment of sales tax on intellectual property services. -- (1) The provisions of this rule shall apply to the persons providing or rendering, as also procuring or receiving the intellectual property services and the tax payable on the said services.

(2) Every person who provides or renders as also procure or receive the intellectual property services, shall get himself register with the Authority as prescribed under section 25 of the Act read with the provisions of Chapter-II of these rules.

(3) In case where a person providing or rendering the intellectual property service is a non-resident, based in a country other than Pakistan: –

- (a) the liability to pay the tax shall be on the person receiving or procuring such intellectual property services; and
- (b) the value of taxable services shall, in cases where formal agreement exists between the service provider and the service recipient, be the gross amount of consideration, known as intellectual property transfer/usage/enjoyment fee, or by whatever name called.

Provided that in cases where there is no formal agreement between the service provider and the service recipient or in case where the agreement between the service provider and the service recipient does not specify the amount of the considerations, the value of the services shall be an amount equal to 10 *per cent* of the turnover of the recipient of intellectual property services for the tax period for which the tax is payable.

(4) In case where a person is providing or rendering, as also procuring or receiving the intellectual property services, locally based in Balochistan, the liability to deposit the tax shall be on a person providing and rendering the said services and the value of the services shall be determined in accordance with the provision of clause (b) of sub-rule (3) of this rule.

(5) Every person who provides or renders as also procure or receive the intellectual property services, shall issue a serially numbered invoice or bill of charges or an electronically-generated invoice or bill of charges for each transaction. The invoice shall contain all particulars as specified in section 30 of the Act and sub-rule (1) of rule 42 of these rules. A copy of the invoice or the bill shall be given to the person to whom the services are provided or rendered and one copy shall be retained by the service provider in the bound book of invoices or bill of charges.

(6) Every person who provides or renders, as also procure or receive the intellectual property services, shall maintain account of all services provided or rendered by him, and shall also maintain the records prescribed in section 31 of the Act and sub-rule (2) of rule 42 of these rules.

(7) The amount of sales tax shall be paid in the Balochistan Government's head of account **"B02387-Balochistan Sales Tax on Services"**, by the 15th day of the month following the payment month laid down in the agreement between the service provider and the service recipient.

Provided that in case where no agreement exists between the service provider and the service recipient or in case where the agreement between the service provider and the service recipient does not require payment or remittance of any such consideration, the amount of sales tax involved shall be paid on quarterly basis by the 15th day of the month following the quarters ending in the months of September, December, March and June.

(8) The tax return in Form (BSTS-03) shall be filed within 3 days from the due date for payment of sales tax, as prescribed in Chapter-III of these rules.

(9) Any person responsible for making the payment of sales tax under this rule, if fails to pay the same by the due date, shall be liable to penalty and default surcharge, in addition to the payment of sales tax under the Act.

CHAPTER-VIII

AUTHORIZED REPRESENTATIVES

78. Persons authorized to represent a taxpayer. — In terms of sections 73 and 76 of the Act, only the following persons are authorized to represent a taxpayer before the Authority or its officers, Commissioner (Appeals), Alternative Dispute Resolution Committee and Appellate Tribunal, namely: –

- (a) a person in the employment of the taxpayer working on a full time basis;
- (b) an advocate entered in any rolls, and practicing as such, under the Legal Practitioners and Bar Councils Act, 1973 (Act XXXV of 1973);
- (c) a chartered accountant or cost & management accountant as defined under the Chartered Accounts Ordinance, 1961 (Ord. X of 1961) or as the case may be, in the Cost and Management Accountant Act, 1966 (Act XIV of 1966);
- (d) a tax practitioner registered under the Income Tax Ordinance, 2001, Sales Tax Act, 1990 and the Customs Act, 1969; and
- (e) a person who has retired or resigned after putting in satisfactory service in the Provincial or Federal tax departments for a period not less than ten years in a post or posts not inferior to that of an Assistant Commissioner.

Provided that no such person shall be entitled to represent a taxpayer for a period of one year from the date of his retirement or resignation, or in a case in which he had made or approved any order under the relevant law.

79. Disqualifications. -- The following persons shall not be entitled to represent the registered person: –

- (a) any person who has been convicted as a result of any criminal proceedings under any law;
- (b) a person who has been dismissed, removed or compulsorily retired from Government service;
- (c) a person who is an un-discharged insolvent; and
- (d) a person who has been found guilty of gross misconduct while performing functions under these rules.

*Balochistan Sales Tax on Services Rules, 2018**Chapter-VIII Authorized Representative*

80. Procedure to appoint authorized representative. -- (1) To appoint his authorized representative, a registered person shall issue a letter of authorization in the specified Form-II below, or power of attorney, or in any other format as is acceptable by a court of law, duly signed by the proprietor, partner or director of the company or business concern, which shall be submitted by the authorized representative before the Adjudicating Authority or Appellate Tribunal.

(2) The authorized representative shall use the letter of authorization for a single or more hearings, or till final decision of the case, by the concerned officer, forum or the Appellate Tribunal indicated in the letter of authorization.

(3) The registered person may cancel the letter of authorization at any time under intimation to the Authority or its concerned officers, Commissioner (Appeals), Alternative Dispute Resolution Committee or the Appellate Tribunal.

FORM II

**Government of Balochistan
Balochistan Revenue Authority
Letter of Authorization**

I, _____ S/o _____, holder of CNIC No. _____ and
(Full name) (Father's name)

NTN: _____ do hereby declare that: -

(1) I am the _____ in M/s. _____ having
(Designation) (Business name)

NTN _____ and office / head office/registered office at _____

(Full address)

(2) I am fully competent and duly authorized by M/s. _____ to sign and submit this letter of authorization on behalf of it.

(3) I do hereby authorize Mr./Ms./Messers _____ holder of Balochistan Sales Tax Registration Number-BNTN: _____ to represent before the Balochistan Revenue Authority / Appellate Tribunal / Commissioner (Appeals) / Deputy Commissioner / Assistant Commissioner on behalf of M/s. _____ for representing their case (give notice/SCN/appeal/letter reference number) and for appearing for hearing on _____ / till the decision of the case (cross out whichever is not applicable) or till the withdrawal of this authorization, whichever is earlier.

*Balochistan Sales Tax on Services Rules, 2018**Chapter-VIII Authorized Representative*

- (4) I hereby also affirm and certify that the authorized person fulfils the conditions of an authorized representative under Chapter-VIII of the Balochistan Sales Tax on Services Rules, 2018.

Signature: _____

Name: _____

CNIC No. _____

Tele. No. _____

Cell Phone No. _____

Date: _____

Company/Firm/Service Provider's Stamp: _____

81. Professional responsibility. -- (1) The authorized representative shall: -

- (a) not participate, whether individually or in concert with others, in any plan, scheme or arrangement attempting or having as its purpose, the contravening any provision of the Act or rules made thereunder;
- (b) not directly or indirectly or in any manner whatsoever lend his authorization to any person, firm or corporation for the purpose of contravening any provision of the Act or rules made thereunder;
- (c) exercise reasonable care and diligence to prevent persons under his supervision from engaging in conduct which may violate any provision of the Act or rules made thereunder;
- (d) not engage in any activity that constitutes dishonesty, fraud, or gross incompetence while performing his functions and duties as authorized representative;
- (e) promptly report to the Authority or its concerned officer any known violation of the Act or rules;
- (f) cooperate fully with the Authority or its officers in the investigation of any alleged violation of the Act or rules;
- (g) not offer or promise anything of value with the intent of inducing a person who is performing a public duty, or fail to perform any act related to such public duty;

- (h) not contract for or accept compensation or anything of value for services not performed;
- (i) not knowingly or intentionally engage in any false or misleading conduct or advertising with respect to client solicitation;
- (j) not knowingly furnish inaccurate, deceitful, or misleading information to a client or employer, a prospective client or employer, or a public agency or representative of a public agency;
- (k) not reveal information known to be confidential unless the release of such information is authorized by the source or required by law;
- (l) not state or imply that he represents a person or firm that he does not in fact represent; and
- (m) not solicit or advertise tax consulting services by claiming a specific result or stating a conclusion regarding such services without prior analysis of the facts and circumstances pertaining thereto.

(2) The professional responsibility stated in sub-rule (1) is in addition but not in derogation to any such responsibility or code of ethics applicable to the professional conduct of the authorized representative under any other law.

82. Power to disqualify. -- On receipt of a complaint against any authorized representative for misconduct from the Appellate Tribunal or concerned officer of the Authority or other relevant forum; the Authority may, after affording an opportunity of being heard to such representative, disqualify him from representing a registered person.

CHAPTER-IX

SPECIAL AUDIT

83. Application. — The provisions of this Chapter shall apply to the registered persons who are subject to special audit in terms of section 34 of the Act.

84. Special audit. — The Authority may cause special audit by a special auditor, of the records, tax invoices and monthly returns required to be maintained, issued or furnished by any registered person, or class or classes of registered persons under section 33 and 34 of the Act.

85. Scope of special audit. -- The scope of the special audit shall be the expression of professional opinion, in respect of service provider whose records are being audited, with regard to the following, namely: –

- (a) whether the records, tax invoices and monthly returns have been properly maintained, issued or furnished correctly by the registered person;
- (b) whether the monthly returns furnished by the registered person correctly reflect that: –
 - (i) all taxable services in the tax period as revealed by the records and tax invoices; and
 - (ii) all input tax, output tax, and the net amount of sales tax payable or refundable, as the case may be, are in accordance with the provision of the Act and are duly substantiated by the records required to be maintained for the purpose.

86. Form of audit report. -- The special auditor shall submit his audit report in the Form as specified in the terms of reference.

87. Penalty. -- (1) In case of violation of this Chapter or any clause of the terms of reference by the special auditor, the payment of fee as specified therein shall be withheld forthwith, without prejudice to any action that may be taken under the provisions of the Chartered Accountant Ordinance, 1961 (Ord. X of 1961), the Cost and Management Accountants Act, 1966 (Act XIV of 1966) and bye-laws made thereunder, or this Act.

(2) In case the payment has already been made in full or part thereof to the special auditor, the same shall be returned within one week of issuance, to the Authority.

CHAPTER-X
ALTERNATIVE DISPUTE RESOLUTION

88. Application. — The provisions of this Chapter shall apply to all cases of dispute brought or specified for resolution under the provisions of section 71 of the Act.

89. Application for alternative dispute resolution. -- Any registered person interested in resolution of any dispute under section 71 may submit a written application for alternative dispute resolution to the Authority, stating inter-alia; the following namely: -

- (a) the particulars of the case;
- (b) the grounds on the basis of which a resolution of a dispute is being sought by the applicant duly supported with relevant documents;
- (c) the extent or the amount of sales tax, default surcharge and penalties, which the applicant agrees to pay, if any;
- (d) details of amounts already paid, if any; and
- (e) the particulars of any person who will represent the applicant.

90. Appointment of alternative dispute resolution committee. -- (1) The Authority, after examination of the contents of an application submitted by a registered person and facts stated therein and on satisfaction that the dispute deserves consideration for resolution for removal of hardship under section 71 of the Act, may constitute a committee for examination of the issues involved in the dispute and for taking other actions as provided under sub-section (3) of section 71 of the Act.

(2) The Authority may appoint one of the members of the committee, other than a public servant, to be its Chairman.

(3) The Authority shall require the committee to submit its report within 60 days of its appointment.

Provided that the time so specified may, if requested by the Chairman of the committee, for reasons to be recorded in writing, be extended by the Authority to such extent and subject to such conditions and limitations, as it may deem proper.

91. Working of the committee. -- The committee shall hold all its meetings at the office of the Authority or at any other venue to be decided by the Committee. The Chairman of the committee shall be responsible for deciding the procedure to be followed by the committee which may, inter-alia; include the following: -

- (a) to specify date and time for conducting proceedings by the committee;
- (b) to supervise the proceedings and ensure maintenance of record of proceedings of the committee;
- (c) to issue notices by courier, registered post or electronic mail to the applicant and the concerned officers of the Authority;
- (d) to requisite and procure relevant records or witnesses from the field offices or other concerned quarters;
- (e) to ensure attendance of all concerned;
- (f) to co-opt any other technical, professional or legal expert or tax consultant; and
- (g) to consolidate recommendations of the committee and submission of the conclusive report to the Authority.

92. Recommendations of the committee. -- (1) The committee may determine the issue and may thereafter seek further information or data or expert opinion or make or cause to be made such inquiries or audit as it may deem fit and formulate its recommendations in respect of the matter mentioned in sub-section (1) of section 71 of the Act.

(2) The Chairman of the committee shall send a copy of the recommendations of the committee to the Authority, and the applicant.

93. Reconsideration by the committee. -- (1) The Authority on its own motion or on the request of the applicant may refer back the recommendations of the committee for rectification of any obvious error or for reconsideration of the facts not considered earlier.

(2) The committee after rectification of the error or reconsideration of the facts as aforesaid shall furnish to the Authority its fresh or amended recommendations within such period, as may be specified by the Authority.

94. Decision of the authority. -- (1) The Authority, after examination of the recommendations of the committee shall finally decide the dispute and make such orders, as it may deem fit for the resolution of the dispute under intimation to the applicant.

(2) On receipt of the Authority's order as aforesaid, the concerned field officer shall implement the order issued by the Authority in the manner provided for in sub-section (7) of section 71 of the Act.

(3) A complete record of all proceedings of the cases dealt with under this Chapter shall be maintained by the concerned field officer who shall also ensure that proper arrangements are made for the purpose of maintaining such record in an appropriate manner.

CHAPTER–XI

RECOVERY OF ARREARS

95. Application. — The provisions of this Chapter shall apply to the recovery of arrears to be made under the provisions of section 72 of the Act and the rules.

96. Appeal period to be foregone. -- Where the tax has been determined through an adjudication order, recovery action shall not be initiated during the period prescribed for filing appeal against such order.

97. No recovery in stay period. -- Recovery action shall not be taken where a competent authority or court has granted stay against the recovery of the tax unless the stay has expired constitutionally or otherwise.

98. Recovery on short payment or non-payment. -- Where a registered person has filed tax return but has either short paid or not paid the amount of tax shown in the return, immediate direct recovery action shall be taken for the principal amount of tax without issuance of any show cause notice provided that the liabilities on account of penalty and default surcharge, if any, shall be determined through an adjudication and recovered thereafter.

99. Referring officer. -- The Assistant Commissioner in whose jurisdiction the case involving recovery of the tax falls shall act as referring officer provided that in the absence of such Assistant Commissioner, the officer next higher in rank shall perform the functions of the referring officer.

100. Recovery officer. -- Every Commissioner shall nominate an officer not below the rank of Assistant Commissioner as recovery officer for the recovery of the tax in his jurisdiction and where needed, the Commissioner may nominate more than one recovery officers specifying their respective jurisdictions.

101. Attachment officer. -- The Recovery Officer may nominate an officer of Authority as an Attachment Officer in terms of Chapter–XI of the Sales Tax on Services Rules, 2018 for attachment of property of a defaulter for the recovery of outstanding Government dues.

102. Issue of certificate for recovery. -- (1) The referring officer shall issue to the recovery officer a certificate for recovery of the tax covering amongst other things, the following:

–

- (a) name, business address and registration number of the defaulter;
- (b) CNIC number in case of sole proprietorship and CNIC numbers of all partners in case of partnership or directors in case of corporate entity along with their known residential addresses;
- (c) details of the known bank accounts of the defaulter or defaulters;
- (d) details of the tax separately for principal amount of tax, penalty, default surcharge and fine, if any;
- (e) particulars of the adjudication order, Commissioner (Appeals)'s order or orders of the Appellate Tribunal or Court;
- (f) full details of the properties, if available (both movable and immovable) owned by the defaulter or defaulters;
- (g) clarification about the clear recoverability of the tax and non-application of any stay; and
- (h) any other relevant information needed to facilitate the recovery officer.

(2) The referring officer shall maintain proper account of all the certificates issued to the recovery officer under sub-rule (1).

103. Maintenance of a register. -- (1) Every recovery officer shall maintain a register in appropriate form (in hard form as well as electronically) and shall enter all the details of the certificates together with particulars of the documents received from the referring officers.

(2) Every measure taken and results achieved by the recovery officer shall be invariably recorded in the remarks column of the register maintained under sub-rule (1).

104. Issue of notice for recovery. -- The recovery officer shall attempt to take recovery measures specified in clauses (a) to (f) of sub-section (1) of section 72 of the Act preferably in sequential order provided that a bonafide non-observance of the sequence mentioned therein shall not vitiate the action of the recovery officer.

105. Power to require information. -- The recovery officer may, by requisition in writing, require any person, organization, institution or department whether registered or not to furnish any information, documents or records required for proceedings under these rules.

106. Resolution of a dispute. -- Any disputed question arising between the referring officer and the recovery officer or between the defaulter and the recovery officer shall be resolved by the Commissioner in such manner as he may deem proper.

107. Issue of notice for attachment of property. -- For the purpose of attachment of any property, the recovery officer shall cause notice to be served upon the defaulter requiring the defaulter to pay the amount specified in the notice within seven days from the date of its service and intimate that in case of default, his property of which particulars given in the notice, may be attached.

108. Order of attachment of property. -- If the amount mentioned in the notice issued in terms of rule 107 is not paid within seven days from the date of service of the notice, the recovery officer may proceed to realise the amount by attachment and sale of defaulter's property and for this purpose, the recovery officer may detain the defaulter's property until the amount mentioned in the notice together with the cost of detention is paid by the defaulter.

109. Reasonableness of attachment. -- Attachment of the property of the defaulter shall not be excessive, that is to say, the property attached shall be, as nearer as possible, proportionate to the amount specified in the notice.

110. Preparation of inventory. -- After attachment of the property of the defaulter, the recovery officer shall prepare an inventory of the property attached and specify in it the place where it is lodged or kept and shall hand over a copy of the same to the defaulter or the person from whose charge the property is distrained.

111. Private alienation to be void. -- (1) Where a notice has been served on a defaulter under rule 107, the defaulter or his representative in interest, shall not be competent to mortgage, charge, lease or otherwise deal with any property belonging to him except with the written permission of the recovery officer.

(2) Where an attachment has been made under these rules, any private transfer or delivery of the property attached or of any debt, dividend or other moneys contrary to such attachment shall be void as against all claims enforceable under the attachment.

112. Share in property. -- Where the property to be attached consists of the share or interest of the defaulter in property belonging to him and another as co-owners, the attachment shall be made by a notice to the defaulter prohibiting him from transferring his share or interest in the property in any manner whatsoever.

113. Property in custody of court or public officer. -- (1) Where the property to be attached, is in the custody of any court or public officer, the attachment shall be made by a requisition in writing to such court or officer, requesting that such property, and any interest or dividend becoming payable thereon, may be held subject to further orders of the recovery officer by whom the requisition is issued.

(2) Where such property is in the custody of a court, any question of title or priority arising between the recovery officer and any other person, not being the defaulter, claiming to be interested in such property by virtue of any assignment, attachment or otherwise, shall be determined by such court.

114. Warrant of attachment. -- A copy of warrant / notice of attachment shall be served on the defaulter in the same manner as prescribed for the service of order or decision under the Act.

115. Proclamation of attachment. -- (1) A copy of the attachment notice shall be affixed on the notice board of the office of the recovery officer and in case of immovable property on conspicuous part of the property also.

(2) The proclamation of attachment shall be published in any two of the newspapers circulated in the district where attached property is distrained and cost of such publication shall be added to the cost of sale.

116. Property exempt from attachment. -- (1) All such properties as are exempted by the Code of Civil Procedure, 1908 (Code V of 1908) from attachment and sale for execution of a decree of a civil court shall be exempt from attachment and sale under these rules.

(2) The decision of the recovery officer as to what property is so entitled to exemption shall be final.

117. Sale of property. -- (1) If the amount mentioned in the notice together with the cost of detention of the property is not paid within a period of thirty days from the date of attachment of the property, the Commissioner may authorize the recovery officer to proceed to realise the amount by sale of the defaulter's property in public auction.

(2) The Commissioner shall be competent to fix the reserve price in respect of any property of the defaulter to be sold in public auction and order that any bid shall be accepted only on the condition that it is not less than such reserve price.

118. Negotiable instruments and shares in a corporation. -- Notwithstanding anything contained in these rules, where the property to be sold is a negotiable instrument or a share in a corporation, the recovery officer may, instead of directing the sale to be made by public auction, authorise the sale of such instrument or share through a broker.

119. Proclamation of sale. -- Where any property is ordered to be sold, the recovery officer shall cause a proclamation of the intended sale to be made in the national and local language.

120. Contents of proclamation. -- A proclamation of sale of property shall be drawn up after notice to the defaulter, and shall state the time and place of sale, and shall specify, as fairly and accurately as possible: –

- (a) the property to be sold;
- (b) the amount for the recovery of which sale is ordered;
- (c) the reserve price, if any, below which the property may not be sold; and
- (d) any other thing which the recovery officer considers it material for a purchaser to know in order to judge the nature and value of the property.

121. Mode of making proclamation. -- (1) A copy of the proclamation of sale shall be affixed on the notice board of the office of the recovery officer and in case of immovable property on a conspicuous part of the property also.

(2) Where the recovery officer so directs, such proclamation shall also be published in any two of the newspapers circulated in the district where such property is located and the cost of such publication shall be deemed to be cost of the sale.

(3) Where the property is divided into lots for the purpose of being sold separately, it shall not be necessary to make a separate proclamation for each lot, unless proper notice of the sale cannot, in the opinion of the recovery officer, otherwise be given.

122. Setting aside of sale where defaulter has no saleable interest. -- At any time within thirty days of the sale, the purchaser may apply to the recovery officer to set-aside the sale on the ground that the defaulter has no saleable interest in the property sold.

Provided that the period may be extended by another 60 days by the recovery officer in extra ordinary situations, the evidence of which will be provided by the purchaser.

123. Confirmation of sale. -- (1) Where no application is made for setting aside the sale or where such an application is made and disallowed by the recovery officer, the recovery officer shall (if the full amount of the purchase money has been paid) make an order confirming the sale, and, thereupon, the sale shall become absolute.

(2) Where such application is made and allowed and where, in the case of any application made to set-aside the sale on deposit of the amount and penalty and charges, the deposit is made within thirty days from the date of the sale, the recovery officer shall make an order setting aside the sale.

Provided that no order shall be made unless notice of the application has been given to the person affected thereby.

124. Sale certificate. -- (1) Where sale of any property has become absolute under these rules, the recovery officer shall grant a certificate specifying the property sold and the name of the person who at the time of sale is declared to be the purchaser.

(2) Such certificate shall state the date on which the sale became absolute.

125. Purchaser's title. -- (1) Where any property is sold in terms of these rules, there shall vest in the purchaser's right, title and interest of the defaulter at the time of the sale.

(2) Where a property is sold in terms of these rules and such sale has become absolute, the purchaser's right, title and interest shall be deemed to have vested in him from the time when the property is sold, and not from the time when the sale becomes absolute.

(3) The purchaser shall have a right to take possession of the property sold to him under these rules and where any difficulty arises in taking such possession, the recovery officer shall extend all necessary assistance to the purchaser to ensure that the purchaser obtains the possession.

126. Irregularity not to vitiate sale, but any person injured may sue. -- No irregularity in the conduction of sale of any property shall vitiate the sale but any person sustaining substantial injury by reason of such irregularity at the hand of any other person may institute a suit in a competent court against him for compensation, or if (such other person is the purchaser), for the recovery of specific property and for compensation in default of such recovery.

127. Prohibition against bidding or purchase by officer. -- No officer or other person having any duty to perform in connection with any sale under these rules, either directly or indirectly, shall bid for, acquire or attempt to acquire any interest in the property sold.

128. Disposal of the sale proceeds. -- The sale proceeds of the property of the defaulter shall be utilised in the following manner: --

- (a) the sale proceeds shall first be utilised for meeting the cost of sale;
- (b) the balance shall be utilised for satisfaction of the tax together with the cost of detention of the property;
- (c) the balance, if any, shall be utilised for recovery of any other Government dues payable by the defaulter under any other law; and
- (d) the balance, if any, shall be paid to the defaulter.

129. Allied action of the recovery officer. -- All bona-fide and good faith allied actions and measures taken by the recovery officer towards the recovery of the tax under these rules shall be deemed to be covered under these rules.

130. Procedure on death of defaulter. -- If at any time after the certificate has been issued by the Assistant Commissioner under rule 102, the defaulter dies, the proceedings under these rules may be continued against the legal representatives of the defaulter, and the provisions of these rules shall apply as if the legal representatives were the defaulter.

CHAPTER–XII

COMPUTERIZED SYSTEM

131. Application. -- The provisions of this Chapter shall apply to the use of computer system by the authorized persons under the provisions of section 79 of the Act, and matters relating thereto.

132. Responsibility of the user. -- Every person authorized to use or interact with the computerized system of the Authority shall be responsible for use or interaction with the system only to the extent authorized by the Authority.

133. Protection of business information. -- No user of the computerized system shall disclose information or data relating to a registered person to any person for other than official purposes relating to the administration of the Act unless authorized by law or these rules, or permission is given by the registered person or person authorized by him.

134. Exchange of information between registered persons. -- A registered person may allow the person authorized to use or interact with the computerized system to share his business information with any other person.

135. Information to associations. -- The Authority may deliver any information or data stored in or retrievable from the computerized system to any association of trade, business or industry for the purposes of helping out the Authority in formulation of its policies and carrying out its functions under the laws administered by the Authority, provided that information about tax affairs of taxpayer shall not be provided for the purpose of this rule.

136. Authorization. -- (1) A person desirous to be authorized as user of the computerized system of the Authority may apply to the Authority by visiting the website <https://bra.gob.pk>.

(2) Upon scrutiny of the information provided by the applicant, the Authority may, subject to such conditions or restrictions as it may impose, grant authorization to the applicant or refuse the application after giving the applicant an opportunity of being heard through an officer of the Authority nominated in this behalf.

(3) No person shall have or attempt to have access to the computerized system for transmission to or receipt of information there from unless authorized as aforesaid.

137. Unique user identifier. -- Every person authorized as user of computerized system shall be allotted a 'Unique User Identifier' (UUI) for his identification in relation to accessing the computerized system for transmission to or receipt of relevant information there from.

138. Access to computerized system. — (1) Subject to the conditions and restrictions as may be prescribed by the Authority, the authorized user shall access the computerized system for transmission to or receipt of information there from.

(2) The Authority may, at any time, impose any additional conditions upon any authorized user or class of authorized users for accessing the computerized system or to maintain confidentiality or security thereof.

(3) The Authority may require an authorized user or class of authorized users including their accredited agents to use any additional electronic security including digital certification for electronic filing of return or any other declarations or documents.

139. Responsibility of the user. -- The authorized user shall be responsible for security and confidentiality of the 'UUI' allotted to him and where any information is transmitted to the computerized system using a 'UUI', the transmission of that information shall be a sufficient evidence that the authorized user to whom such 'UUI' has been issued has transmitted that information.

140. Cancellation of authorization. -- (1) Where the Authority is satisfied that any user authorized to use the computerized system has: –

- (a) failed to comply with any of the conditions or restrictions prescribed by the Authority; or
- (b) acted in contravention of any of the provisions of the Act or the rules made thereunder; or
- (c) failed to take adequate measures for security and confidentiality of a 'UUI'; or
- (d) been convicted in an offence under the Act or any other law.

Provided that the Authority may cancel the authorization of that user after affording him an opportunity of being heard.

2) Pending consideration whether an authorization is cancelled under sub-rule (1), the Authority may suspend the authorization.

141. Recording of transmissions. -- The Authority shall keep record of each transmission sent to or received from an authorized user, for a period of five years from the date of such transmission or receipt.

142. Scrutiny of records. -- An officer or officers nominated by the Authority may examine records maintained by an authorized user, whether electronically or otherwise, in relation to a specific transaction or to verify adequacy or integrity of the system or media on which such records are created and stored.

143. Use of e-invoicing system. -- Any registered person may, under intimation to the Authority, use an appropriate system of electronic invoicing in respect of taxable services provided by him.

144. Real time transmission of e-invoices. -- On receipt of intimation under rule 143, the Authority shall take necessary software-related measures to enable the registered person to generate and transmit e-invoices to the computerized system of the Authority on real time basis.

145. Non-inclusion of e-invoicing in monthly return. -- Where a registered person is issuing e-invoices and transmitting the same to the computerized system on real time basis, such person shall not be required to provide summary of his sale invoices with the monthly return.

146. E-treatment of purchase invoices. -- Where a registered person is receiving e-invoices for his purchases or has an appropriate computer facility for the purpose, he may, with prior permission of the Authority, transmit his daily purchase invoices to the computerized system of the Authority and such person shall not be required to file summary of his purchase invoices with the monthly return.

147. Validity of invoices. -- Unless otherwise proved, the sale and purchase invoices electronically transmitted by a registered person to the computerized system of the Authority shall be treated as valid proof of sales and purchases for the purposes of the Act and rules made thereunder.

Explanation. For the purpose of this Chapter, invoice shall, where so allowed by the Authority, include cash memos, sale receipts, vouchers and similar instruments showing sale or purchase transactions provided they carry the commonly accepted necessary features of an invoice.

CHAPTER XIII

ADJUDICATION

148. Application. —The provisions of this Chapter shall apply to original adjudication under the provisions of section 60 of the Act and the matters relating thereto.

149. Show cause notice. -- (1) Where an audit report or contravention report have been prepared, the contents of the show cause notice shall be based upon the facts contained in such reports.

(2) Where the show cause notice is to be issued for rejection of any refund of the tax, all relevant details and reasons of refund rejection shall be incorporated in the show cause notice in clear terms.

(3) Mere issuance of show cause notice for rejection of refund does not mean rejection of refund as a refund claimed by a registered person can be eventually proved and found admissible during or on the conclusion of adjudication proceedings.

150. Reference to legal provisions. -- All relevant provisions of law relating to jurisdictional competence, vires of the show cause notice, time limitation, provisions alleged to have been contravened, grounds for refusal to accept any right, claim or entitlement and provision relating to determination or existence of un-discharged tax liability and provisions relating to penalties or fines shall be quoted in the show cause notice.

151. Clubbing of show cause notices. -- Where an adjudicating officer has issued more than one show cause notices to a registered person, he may club all such notices and pass a single adjudication order.

152. Group adjudication. -- An adjudicating officer may club the cases of different registered persons involving identical matters and the statutory pecuniary limit on the adjudicating officer, if any, shall not apply on the aggregate tax amount of such clubbed cases.

153. Principles of natural justice. -- Principles of natural justice, fairness, reasonableness and neutrality shall be strictly observed in the adjudication proceedings.

154. Adjournments. -- Adjournments shall be given only in such situation where request thereof has been made on genuine and bonafide grounds. The frivolous requests for adjournments aimed at avoiding early or timely conclusion of adjudication shall be declined by recording reasons.

155. Condonation. -- Where any question of condonation of time limitation or other procedural condition is involved, it shall be resolved purely on merit and only in the circumstances where factors beyond human control exist, following the doctrine of bonafide inability.

156. Examination of records and evidences. -- (1) It shall be the personal responsibility of the adjudicating officer to ensure that records and evidences produced in or relevant to the case, are properly looked into and examined before drawing any conclusion or inference.

(2) The particulars of the data, records and evidences examined in the case shall be precisely mentioned in the adjudication order.

157. Electronic adjudication. -- Where any registered person, for any bonafide reasons, requests for hearing of his case under adjudication through recordable video conferencing and other modern electronic media, it shall be honoured if found feasible and not detrimental or prejudicial to the interests of the adjudication proceedings.

158. Quasi-judicial nature of adjudication. -- Tax adjudication shall be treated as a quasi-judicial process and it shall be the responsibility of the adjudicating officer to protect the legitimate revenue rights of the Government and give genuine relief to the taxpayer consistent with law.

159. Rationale of penalties. -- No penalty out of proportion to the nature and degree of the contravention shall be imposed, and the adjudicating officer may use his judicious discretion to soften or otherwise dispense with penalty where it is proved that un-discharging of tax liability was not based upon melafide intention.

160. Adjudication orders. -- The adjudicating officer shall issue a self-speaking order covering, amongst other things: -

- (a) background details of the case;
- (b) facts of contraventions quoting the relevant legal provisions;
- (c) brief of the penal or other actions suggested in the show cause notice; precise description of the defence relied upon by the taxpayer;

- (d) particulars of the data, information, records, documents and evidences examined;
- (e) discussion and findings on departmental and defense arguments; principal inference drawn with reasons; and
- (f) conclusive judgment.

161. Summary adjudication. -- Where a registered person requests for summary adjudication of his case, the adjudicating officer may adjudicate and decide the case summarily without issuance of the show cause notice. A summary adjudication of any case shall not extinguish the right of a registered person for appeal.

CHAPTER–XIV
PRESCRIBED FORMS

- 162. Taxpayer registration form.** -- Application for taxpayer's registration shall be filed in Form (BSTS-01) as specified by rule-05 of these rules, read with section 25 of the Act.
- 163. Taxpayer De-registration form.** -- Application for taxpayer's de-registration shall be filed in Form (BSTS-02) as specified by rule-11 of these rules, read with section 29 of the Act.
- 164. Sales tax on services return form.** -- Sales tax on services return shall be filed in Form (BSTS-03) as specified by rule-15 of these rules, read with section 35 of the Act.
- 165. Sales tax payment challan form.** -- Payment of sales tax shall be made in Form (BSTS-04) as specified by rule-17 of these rules, read with section 18 of the Act.
- 166. Form of appeal to the Commissioner (Appeals).** -- An appeal to the Commissioner (Appeals) shall be filed in Form (BSTS-05) as specified under section 63 of the Act.
- 167. Form of appeal to the Appellate Tribunal.** -- An appeal to the Appellate Tribunal shall be filed in Form (BSTS-06) as specified under section 67 of the Act.
- 168. Form of reference to the High Court.** -- A reference to the High Court shall be filed in Form (BSTS-07) as specified under section 69 of the Act.
- 169. Form of application for appointment of e-intermediary.** -- Application for appointment of e-intermediary shall be filed in Form (BSTS-08) as specified by rule 23 of these rules read with section 77 of the Act.
- 170. Form of certificate of recovery.** -- The referring officer shall issue a certificate to the recovery officer for recovery of arrears in Form (BSTS-09) in terms of rule 102 of these rules read with section 72 of the Act.
- 171. Form of notice for attachment and recovery.** -- The recovery officer shall issue notice to the defaulter for recovery of arrears in Form (BSTS-10) in terms of rule 104 of these rules read with section 72 of the Act.

172. Form of notice for attachment of property. -- The recovery officer shall issue notice for attachment of property in Form (BSTS-11) in terms of rule 107 of these rules read with section 72 of the Act.

173. Form of order for attachment of property. -- The recovery officer shall issue order of attachment of property belonging to defaulter in Form (BSTS-12) in terms of rule 108 of these rules read with section 72 of the Act.

174. Form of warrant for attachment of property. -- The recovery officer shall issue warrant for attachment of property belonging to defaulter through an attachment officer in Form (BSTS-13) in terms of rule 114 of these rules read with section 72 of the Act.

175. Form of order for sale of property. -- The Commissioner of Sales Tax shall issue order of sale of property belonging to defaulter in Form (BSTS-14) in terms of rule 117 of these rules read with section 72 of the Act.

CHAPTER-XV

MISCELLANEOUS PROVISIONS

176. Service of communications. -- The officer of the Authority may, where deemed fit and appropriate, serve any communication including a notification, notice, show cause notice, requisition, decision, assessment order, upon any registered person manually or electronically through email address as recorded by the registered person on registration application Form (BSTS-01).



Government of Balochistan
Balochistan Revenue Authority
Taxpayer Registration Form
Balochistan Sales Tax on Services Rules, 2018

BSTS-01
Section-25
Rule-05/162

1	Sheet No. <input type="text"/> of <input type="text"/>	Token No. <input style="width: 150px;" type="text"/>
2	<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> Apply For <input type="checkbox"/> New Registration with BRA as Service Provider <input type="checkbox"/> BRA Registration, who already have NTN: <input style="width: 50px;" type="text"/> </div> <div style="width: 45%;"> <input type="checkbox"/> Change in particulars <input type="checkbox"/> Duplicate Certificate </div> </div>	
3	Authorization: <input type="checkbox"/> Balochistan Revenue Authority is authorized to obtain my/our registration / enrollment particulars from FBR and other Provincial Revenue Authorities. This option is applicable only to taxpayers already registered with FBR and authorizing BRA portal to transfer the registration / enrollment particulars from FBR portal.	
4	Basis: <input type="checkbox"/> As per Law <input type="checkbox"/> Voluntary Registration <input type="checkbox"/> Compulsory Registration <input type="checkbox"/> Annual turnover Rs.....	
5	Taxpayer Type: <input type="checkbox"/> Individual <input type="checkbox"/> AOP <input type="checkbox"/> Company	
6	Status: <input type="checkbox"/> Resident <input type="checkbox"/> Non-Resident (Name of country _____)	
7	CNIC No.: <input style="width: 100px;" type="text"/> - <input style="width: 100px;" type="text"/> - <input style="width: 100px;" type="text"/> For resident individual. Date of Birth. _____ Non-resident to write Passport (PP) No. _____	
8	Reg. / Incorporation No. _____ (for Company & Registered AOP only). Date of Incorporation. _____	
9	Name: _____ Trade Name: _____ (Name of Registered Person (Individual, AOP or Company))	
10	Address: Registered Office Address for Company and Mailing / Business Address for Individual and AOP, for all correspondence. <hr/> <div style="display: flex; justify-content: space-between;"> <div style="width: 30%;">Office / Shop / House / Flate / Plot No.</div> <div style="width: 30%;">Street / Lane / Plaza / Floor / Village</div> <div style="width: 30%;">Block / Muhalla / Sector / Road / Post Office etc.</div> </div> <hr/> <div style="display: flex; justify-content: space-between;"> <div style="width: 25%;">Province</div> <div style="width: 25%;">District</div> <div style="width: 25%;">City / Tehsil (with Zip Code)</div> <div style="width: 25%;">Area / Town</div> </div>	
11	<div style="display: flex; flex-wrap: wrap;"> <div style="width: 15%;"> <input type="checkbox"/> Telecommunication Services <input type="checkbox"/> Renting of Movable and Immovable property <input type="checkbox"/> Banks / Financial Institutions and Insurance Companies <input type="checkbox"/> Franchise / Royalty and Technical Services </div> <div style="width: 15%;"> <input type="checkbox"/> Hotels, Clubs and Restaurants etc. <input type="checkbox"/> Property Builders, Developers and Promoters <input type="checkbox"/> Professionals and Consultants <input type="checkbox"/> Construction Services </div> <div style="width: 15%;"> <input type="checkbox"/> Advertisement Services <input type="checkbox"/> Courier / Cargo and Logistic Services <input type="checkbox"/> Laboratories and X-Ray centers etc. <input type="checkbox"/> Labour and Manpower Supply </div> <div style="width: 15%;"> <input type="checkbox"/> Transportation Services <input type="checkbox"/> Contractual Execution of Work <input type="checkbox"/> Brokers and Commission Agents etc. <input type="checkbox"/> Survey / Mining of Minerals </div> <div style="width: 15%;"> <input type="checkbox"/> Authorised Agents and Operators <input type="checkbox"/> Beauty Parlours and Beauty Clinics etc. <input type="checkbox"/> Auto Workshops and Service Stations etc. <input type="checkbox"/> IT / Software </div> </div>	
12	Principal Service: _____ Service Code <input style="width: 50px;" type="text"/>	

Registry

Agent Particulars U/s 73	13	Representative Type: <input type="checkbox"/> Self <input type="checkbox"/> Authorised Person U/s 73 in capacity as _____					
	14	CNIC / NTN: _____ Name: _____					
	15	Address: _____ <div style="display: flex; justify-content: space-between; font-size: small;"> Office / Shop / House / Flat / Plot No. Street / Lane / Plaza / Floor / Village Block / Mohala / Sector / Road / Post Office etc. </div> <div style="display: flex; justify-content: space-between; font-size: small; margin-top: 5px;"> Province District City / Tehsil (with Zip Code) Area / Town </div>					
	16	Phone: _____ Mobile _____ Fax _____ <div style="display: flex; justify-content: space-between; font-size: small;"> Area Code Number Area Code Number Area Code Number </div>					
	17	E-mail: _____ (e-mail address for all correspondence)					
Directors / Shareholders	18	Total Directors / Shareholders / Partners		Please provide information of all Directors / Partners and top-10 Shareholders		Total Capital	
	19	Type	NTN/CNIC/Passport No.	Name of Directors / Shareholders / Partners	Share Capital	Share %	Action (Add / Remove)
	i						
	ii						
	iii						
Other	20	Activity Code	Other Business Activities in addition to the Principal Activities given at Sr-12 above				
	i						
	ii						
Business / Branches	21	Total Business / Branches <input type="checkbox"/> provide detail of all business / branches /outlets etc, use additional copies of this form, if needed.					
	22	Business / Branch Serial <input type="checkbox"/> Action Required: <input type="checkbox"/> Add <input type="checkbox"/> Change <input type="checkbox"/> Close					
	23	Business / Branch Type: _____ Business / Branch Name: _____ <div style="display: flex; justify-content: space-between; font-size: small;"> HQ / Factory / Showroom / Godown / Office Trade Name: _____ </div>					
	24	Address: _____ <div style="display: flex; justify-content: space-between; font-size: small;"> Office / Shop / House / Flat / Plot No. Street / Lane / Plaza / Floor / Village Block / Mohalla / Sector / Road / Post Office etc. </div>					
	25	Nature of Premises / Possession <input type="checkbox"/> Owned <input type="checkbox"/> Rented <input type="checkbox"/> Others Owner's Name/CNIC/ NTN: _____					
Bank Accounts	26	Electricity Ref. No. _____ Gas Consumer No. _____					
	27	Phone No. _____ Business / Branch Start Date _____ Business / Branch Close Date _____ <div style="display: flex; justify-content: space-between; font-size: small;"> Area Code Number </div>					
	28	Total No. of Bank Accounts _____ provide details of all bank accounts, use additional copies of this form, if needed.					
Bank Accounts	29	Account Sr. _____ Action Required: <input type="checkbox"/> Add <input type="checkbox"/> Change <input type="checkbox"/> Close					
	30	A/C No. _____ A/C Title _____ Type _____					
	31	Bank Name: _____ City _____ Branch _____ <div style="display: flex; justify-content: space-between; font-size: small;"> (NBP, MCB, HBL, UBL, City etc.) </div>					
	32	Account Opening Date: _____ Account Close Date, if close action is requested _____					

Declaration	33	<p>I, the undersigned in capacity as _____, do hereby solemnly declare that to the best of my knowledge and belief, the information given above is correct and complete in all respects. It is further declared that any letter or information or notice sent on the E-mail / E-portal / Address given in the registry portion, will be accepted as legal notice served under the law. I also hereby authorize, the Balochistan Revenue Authority to obtain my/our registration data from the Federal Board of Revenue and other Provincial Tax Authorities.</p> <p style="text-align: center;"> _____ Date CNIC / Passport No. Name of Applicant Signature Stamp/Seal </p>
Official Area	34	<p>NTN already allotted by FBR _____ User ID allotted by BRA _____</p> <p> Date _____ Tax Office _____ _____ Signature of Issuing Officer </p>


BSTS-02
Section-29
Rule-11/163

	1	BNTN/ NTN/FTN:	<div style="border: 1px solid black; padding: 2px;">B</div>											Sheet No.	<div style="border: 1px solid black; width: 20px; height: 20px;"></div>	of	<div style="border: 1px solid black; width: 20px; height: 20px;"></div>	Token No.	<div style="border: 1px solid black; width: 40px; height: 20px;"></div>	
Registry	2	Taxpayer Type:	<div style="border: 1px solid black; width: 20px; height: 20px;"></div>	Individual	<div style="border: 1px solid black; width: 20px; height: 20px;"></div>	AOP	<div style="border: 1px solid black; width: 20px; height: 20px;"></div>	Company												
	3	Status:	<div style="border: 1px solid black; width: 20px; height: 20px;"></div>	Resident	<div style="border: 1px solid black; width: 20px; height: 20px;"></div>	Non-Resident	(Name of country_____)													
	4	CNIC No.	<div style="border: 1px solid black; padding: 2px;"><div style="border: 1px solid black; width: 20px; height: 20px;"></div><div style="border: 1px solid black; width: 20px; height: 20px;"></div><div style="border: 1px solid black; width: 20px; height: 20px;"></div><div style="border: 1px solid black; width: 20px; height: 20px;"></div><div style="border: 1px solid black; width: 20px; height: 20px;"></div>-<div style="border: 1px solid black; width: 20px; height: 20px;"></div><div style="border: 1px solid black; width: 20px; height: 20px;"></div><div style="border: 1px solid black; width: 20px; height: 20px;"></div><div style="border: 1px solid black; width: 20px; height: 20px;"></div><div style="border: 1px solid black; width: 20px; height: 20px;"></div>-<div style="border: 1px solid black; width: 20px; height: 20px;"></div></div>	For resident individual. Date of Birth. _____																
			Non-resident to write Passport (PP) No. _____																	
	5	Reg./ Incorporation No. _____ (for Company & Registered AOP only). Date of Incorporation:_____																		
	6	Name:_____ Trade Name:_____																		
		Name of Registered Person (Individual, AOP or Company)																		
7	<div style="border: 1px solid black; padding: 5px;">Address: Registered Office Address for Company and Mailing / Business Address for Individual & AOP, for all correspondence.</div>																			
	Office / Shop / House / Flate / Plot No.					Street / Lane / Plaza / Village					Block / Muhalla / Sector / Road / Post Office etc.									
	Province			District		(City / Tehsil (with Zip Code))							Area / Town							
Reasons for De-Registration	8	<div style="border: 1px solid black; width: 20px; height: 20px;"></div> Ceased to carry on business,																		
	9	<div style="border: 1px solid black; width: 20px; height: 20px;"></div> Service has become exempt or non-taxable (Give details).																		
	10	<div style="border: 1px solid black; width: 20px; height: 20px;"></div> Taxable turnover during the last 12 month has remained below the threshold.																		
		(a) Please give the value of taxable services provided in last 12 months Rs._____																		
		(b) Please give reason(s) for reduction in your taxable turnover (Attach sheet, if necessary).																		
	11	<div style="border: 1px solid black; width: 20px; height: 20px;"></div> Transfer or sale of business (Attach proof).																		
	12	<div style="border: 1px solid black; width: 20px; height: 20px;"></div> Merger with another person or business (Attach proof).																		
13	<div style="border: 1px solid black; width: 20px; height: 20px;"></div> Other (Please describe).																			
Declaration	14	I, the undersigned in capacity as _____, do hereby solemnly declare that to the best of my knowledge and belief, the information given above is correct and complete in all respects. It is further declared that any notice sent on the E-mail / E-portal / Address given in the registry portion, will be accepted as legal notice served under the law. I also hereby authorize, Balochistan Revenue Authority to obtain my/our registration data from Federal Board of Revenue and other Provincial Tax Authorities.																		
		Date	CNIC / Passport No.				Name of Applicant				Signature				Official Stamp/Seal					

BSTS-03
Section-35
Rules-15/164

	BNTN/NTN/FTN: <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>B</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> Tax Period: <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td><td></td><td>-</td><td>2</td><td>0</td><td></td><td></td></tr></table> Tax Office: _____										B												-	2	0					
	B																													
			-	2	0																									
	Name: _____ Normal: <input type="checkbox"/> Amended <input type="checkbox"/> Submission Date: _____ <small>Name of Registered Person (Individual, AOP or Company)</small>																													
Principal Service: _____ Service Category: _____ Service Code: _____																														
Place of Business: _____ Office Address: _____																														
Registry	Taxpayer Type: <input type="checkbox"/> Individual <input type="checkbox"/> AOP <input type="checkbox"/> Company Status: <input type="checkbox"/> Resident <input type="checkbox"/> Non-Resident (Name of country _____) CNIC No. <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> For resident individual. Date of Birth. _____ Non-resident to write Passport (PP) No. _____ Reg./ Incorporation No. _____ (for Company & Registered AOP only). Date of Incorporation: _____																-													
							-																							
	Sales Tax Credit	Sr. No.	Description	Value	Sales tax																									
		1	Domestic purchases for providing or rendering of services (other than Capital Goods, Plant & Machinery and Fixed Assets). Annex-A																											
2		Imports (other than Capital Goods, Plant & Machinery and Fixed Assets). Annex-B																												
3		Monthly Creditable Input Tax on Purchases or Imports of Capital Goods, Plant & Machinery and Fixed Assets falling under PCT Chapters 84 and 85. Annex-E																												
4		(-) Non-Creditable inputs (relating to exempt, non-taxed supplies / rendering of services and relating to services provided in the other jurisdiction and taxed there).																												
5		Input Tax for the month = [(1+2+3)-4]																												
6		Credit carried forward from previous tax period(s) (determined by the department where applicable).																												
7		Sales Tax withheld by the buyer as withholding agent. Annex-C																												
8	Accumulated Credit = (5+6+7)																													
Sales Tax Debit	9	Services provided or rendered. Annex-C																												
	10	Services Exported. Annex-D																												
	11	Output Tax for the month - (9)																												

Payable / Receivable	12	Input for the month (admissible under the Rules) = $3+6+$ [admissible inputs of 1&2 {-4}] (See Notes in Annex-A)		
	13	Available Balance (Cr or Dr) = $11-(7+12)$		
	14	Balance of the Input Tax Credit still available in relation to purchases or imports of Capital Goods, Plant & Machinery and Fixed Assets. Annex-E		
	15	Sales Tax withheld by return filer as withholding agent. Annex-A		
	16	Tax reverse charge Annex – A & C		
	17	Sales Tax Payable = [if $13>0$ then $13+15+16$ otherwise $15+16$]		
	18	Refund Claim on Capital / Fixed Assets [if $14 = 0$ then "Minimum of Fixed Assets and available balance" otherwise Zero]		
	19	Credit to be carried forward = [if $13 < 0$ and $(13+18) < 0$ then $-(13+18)$ otherwise zero]		
	20	End-of-year Refund Claim (as determined periodically) = [if Tax Month - "JUN" and $19>0$ then 19 otherwise zero]		
	21	Net credit carried forward - [if Tax Month - "JUN" then zero otherwise 19]		
	22	Penalty / Fine, Additional Tax / Default Surcharge and Arrears $[23+24+25]$		
	23	Penalty / Fine (S.48)		
	24	Additional Tax / Default Surcharge (S.49)		
	25	Arrears		
	26	Total amount to be paid - $(17+22)$		
	27	Tax paid on normal / previous return (applicable in case of amended return).		
	28	Waiver of Penalty / Fine, Additional Tax / Default Surcharge		
	29	Balance Tax Payable / (Refundable) - $(26-27-28)$		
30	Select bank account for receipt of refund.			
Declaration	I, _____, holder of CNIC No. _____ in my capacity as authorized person do solemnly declare that to the best of my knowledge and belief, the information given in this return is/are correct and complete in all respects and in accordance with the provisions of applicable law.			
	Date: _____ Submitted electronically by using User-ID, Password and PIN as electronic signature.			
Head-wise Payable	Head of Account	Amount-PKR	CPR No.	Amount-PKR
	B02387 – Sales Tax on Service (S.18)			
	B02387 – Penalty / Fine (S.48)			
	B02387 – Additional Tax / Default Surcharge (S.49)			
	B02387 – Arrears			
	Total Amount Payable		Total Amount Paid	
Total Amount Paid (in Words), _____				

 Domestic Purchases													BSTS-3 Annex-A		
BNTN/NTN/FTN:		B		Name of Taxpayer:		Tax Period:		- 2 0							
Sr. No	Particulars of Supplier			District of Supplier	Documents / Invoices				Purchase Type	Rate	Value of Purchases Excluding Sales Tax	Sales Tax Involved	Sales Tax Withheld as Withholding Agent	Non- Creditable Input	Reasons for Non-Creditable Input - Quote Section or Rule
	NTN	CNIC	Name		Type	Number	Date	HS Code							
1															
2															
3															
4															
5															
Total (Net after incorporating the Credit / Debit Notes, if any)															

Type -> Type of documents PI-Purchase Invoice, CN - Credit Notes, DN - Debit Notes.

Notes: (1) All purchases shall be recorded by providing either CNIC or NTN.

(2) Credit of inputs will only be allowed where purchases are made from Sales Tax registered person.

(3) Sales Tax withheld is also made part of this annexure therefore, registered persons are not required to file Sales Tax withholding statement separately.

(4) If an invoice contains items pertaining to multiple rates or multiple types / HS-Codes, then multiple rows with same invoice type, No. & Date should be written by the taxpayer in this annexure by providing Sales Type, Rate, Value, Sales Tax and Tax withheld separately.

(5) If any invoice contains items pertaining to Goods and services both, then two separate rows should be used giving details separately where possible as explained in (4) above otherwise if mixture of goods and services cannot be determined then use the type as mixed.

(6) Rate wise summary is computed automatically by the system therefore; it is not required to be entered by the taxpayer.

(7) The domestic purchases of Capital Goods, Plants & Machinery and Fixed Assets should be entered in Annex-E and not in Annex-A.

Summary

Type	Value	Sales Tax	Sales Tax Withheld
Taxable			
Exempt			
Zero Rate			
Gross			



BNTN/NTN/FTN:

B								
---	--	--	--	--	--	--	--	--

Detail of Imports

Name of Taxpayer:

Tax Period:

		-	20		
--	--	---	----	--	--

BSTS-3
Annex-B


Sr. No	Particulars of GD Imports (Found in Customs Data)				Type	Sales Tax Rate	Sales Taxable Value of Imports	Sales Tax Paid at Import Stage	Value Addition Tax on Commercial Imports	FED Paid at Import Stage
	Collectorate	GD Type	GD Number	GD Date						
1										
2										
3										
4										
5										
6										
7										
8										
Total										

Summary

Type	Sales Taxable Value	Sales Tax at Import stage	Value Addition Tax	FED Paid at Import Stage
Taxable (Excluding Fixed Assets)				
Fixed Assets				
Commercial				
Exempt				

Note: (1) Summary is automatically computed by the system therefore, the taxpayer is not required to prepare it.

(2) The imports of Capital Goods, Plant & Machinery and Fixed Assets should be entered in **Annex-E** and not in **Annex-B**.

 <div style="display: flex; justify-content: space-between; align-items: center;"> <div> BNTN/NTN/FTN: B </div> <div style="text-align: center;"> Domestic Sales </div> <div> Name of Taxpayer: </div> <div> Tax Period: <div style="display: flex; justify-content: space-between; align-items: center;"> </div> </div> </div>														BSTS-3 Annex-C	
Sr. No	Particulars of Buyer			District of Buyer	Buyer Type	Documents / Invoices				Sales Type	Rate	Value of Sales Excluding Sales Tax	Sales Tax Involved	Sales Tax Withholding at Source	
	NTN	CNIC	Name			Type	Number	Date	HS Code						
1															
2															
3															
4															
5															
6															
Total (Net after incorporating the Credit / Debit Notes, if any)															

1. **Buyer Type** : End Consumer, Intermediary (Intermediary is the registered buyer who take input credit).
2. **Document Type** : **SI** = Sales Invoice, **CN** = Credit Note, **DN** = Debit Note.
3. **HS-Code** : 8-digits HS-Code as Pakistan Customs' Tariff.
4. **Sale Type** : Goods or Services.

Note. (1) All Sales shall be recorded by providing any one of the CNIC or NTN of the buyer irrespective of whether sold to a registered person or un-registered person. However, where invoices are issued to un-registered end-consumers, all such invoices may be grouped by Sale Type and Tax Rate and be declared in one line with NTN as 9999999-1. Moreover, the invoice numbers (and not total numbers of invoices issued during a tax period) should be shown in the sub-column "Number" under the column "Document / Invoice"

- (2) If an invoice contains items pertaining to multiple rates or types / HS Code; then multiple rows with same Invoice type, No & Date should be written by the taxpayer in this Annexure by providing Sales Type, Rate, Value, Sales Tax and Tax withheld separately.
- (3) If an invoice contains items pertaining to Goods and Services both, then two separate rows should be used for giving the details separately.
- (4) Rate wise Summary is computed automatically by the System; therefore, it is not required to be entered by the registered person.
- (5) In the Summary Table, "Sales made to End Consumer" means such of the sales where the service recipient will use the service for final consumption and shall not claim input tax credit. "Sales made to Intermediary" means sales made to the persons/service recipients who shall use the service in further supply of goods or for use in further provision of services and are likely to claim input tax credits.

Summary

Type	Value	Sales Tax	Sales Tax Withheld
Taxable			
Exempt			
Zero Rate			
Gross			


 BNTN/NTN/FTN. B

Detail of Exports

 Name of Taxpayer:

 Tax Period: - 2 0
**BSTS-3
Annex-D**

Sr. No.	Particulars of GD Export, if any (Machine Number)				Value of Exports in Pak Rupees	Value of Services Actually Exported	Value of Short Shipment	Value of Services Admissible for Refund	MATE Receipt No, where applicable	MATE Receipt Date
	Collectorate	GD Type	GD Number	GD Date						
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
Total.										



Capital Goods, Plant & Machinery and Fixed Assets

BNTN/NTN/FTN:

B									
---	--	--	--	--	--	--	--	--	--

Name of Taxpayer:

--

Tax Period:

	-	2	0		
--	---	---	---	--	--

BSTS-3
Annex-E

Sr. No	Particulars of Supplier			District of Supplier/ Importer	Documents / Invoices			Purchase Type	Rate	Value of Purchases	Sales Tax Involved	Non- Creditable Input	Adjustable Sales Tax Involved	Input Tax Credit Allowance (current month)	Instalment No.	Input Tax already claimed in previous month	Accumulated Input Tax Credit Claimed	Balance Input Tax Credit carried forward
	NTN	CNIC	Name		Type	GD Invoice No.	GD Invoice Date											
1																		
2																		
3																		
4																		
5																		
6																		
7																		
8																		
9																		
10																		
Total																		

Note: This Annex-E is for acquisition, purchase or import of such capital goods, plants & machinery and fixed assets as are classified under chapter PCT 84 and 85.



Government of Balochistan
Balochistan Revenue Authority
Sales Tax Payment Challan
Balochistan Sales Tax on Services Rules, 2018

BSTS-04
Section-18
Rule-17/165

BNTN/NTN/FTN: **B** Tax Period: -

Name: _____

Taxpayer Type: ☐ Individual ☐ AOP ☐ Company

Status: ☐ Resident ☐ Non-Resident (Name of country _____)

Principle Service: _____ Service Category: _____ Service Code: _____

Address: _____

Head of Account: "B02387-Balochistan Sales Tax on Service"

Sr. No	Description	Amount-PKR
1.	Sales Tax on Service (S.18)	
2.	Penalty / Fine (S.48)	
3.	Additional Tax / Default Surcharge (S.49)	
4.	Arrears	
Total Amount of Payment		

Amount in words: _____

Mode and Particulars of Payment.

Mode of Payment ☐ Cash ☐ Cheque ☐ Pay Order ☐ Demand Draft ☐ Others

Cheque / Pay Order/ Draft No. _____ Date: _____

Bank / Branch Name / City / Br. Code: _____

Declaration of Depositor

I, hereby declare that the particulars mentioned in this tax payment challan are correct to the best of my knowledge and belief.

Name: _____

CNIC: _____

Date: _____

(BAR CODE) / PSID

Signature of Depositor

Note. This is an input form and should not be signed / stamped by the Bank. A Computerized Payment Receipt (CPR) should be issued after receipt of payment by the Bank.



Government of Balochistan
Balochistan Revenue Authority
Form of Appeal to the Commissioner (Appeals)
Balochistan Sales Tax on Services Rules, 2018

BSTS-05
Section-63
Rule-166

Appeal to the Commissioner (Appeals) shall be in the following form, namely:

BNTN/NTN/FTN:

B									
---	--	--	--	--	--	--	--	--	--

 Tax Period: _____

Name of Appellant: _____

Amount of tax payable on the basis of Return(s)

filed for the impugned tax period:

Whether Paid. ☐ Yes ☐ No

Evidence of Payment. Amount: _____ Date of Payment: _____

Taxpayer Type: ☐ Individual ☐ AOP ☐ Company

Status: ☐ Resident ☐ Non-Resident (Name of country _____)

Principle Service: _____ Service Category: _____ Service Code: _____

Address: _____

Name of Representative: (Annex–Authority/Power of Attorney)

Address at which notice is to be sent:

Tax period(s) please specify:

Date of dispute arose (Annex–Copy of Order of the office concerned):

Nature of dispute: _____

Tax assessed: _____

Whether appealed in time: _____

Grounds of Appeal in brief: _____

Brief claim in Appeal/Prayer: _____

Verification

1. I _____ S/o _____, the proprietor/ partner / managing director of M/s. _____, the appellant, do hereby declare that whatever is stated above is true to the best of my knowledge and belief.
2. I am competent to file this appeal in my capacity as _____
3. I further certify that a true copy of this form of appeal has been sent by Registered Post (A/D) or Courier Service or delivered personally to the concerned Officer of Circle / Unit _____ Zone _____ on _____

Signature of the Appellant: _____

Name (In Capital Letters): _____

CNIC number of Appellant: _____

APPEALS BEFORE COMMISSIONER (APPEALS)
Balochistan Sales Tax on Services Rules, 2018
APPEAL ACKNOWLEDGEMENT RECEIPT

BNTN/NTN/FTN:

B									
---	--	--	--	--	--	--	--	--	--

Appellant's Name:

--

Appeal No:

--

Date of receipt of appeal:

--

Signature of appellant:

--

Signature of receiving officer:

--

The form of appeal and verification form appended thereto shall be signed.

- a) in case of an individual by the individual himself.
- b) in case of a company by the principal officer.
- c) in case of AOP by member / partner.

INDEX OF ATTACHMENTS

S. No.	Subject	Annexure	Page Nos.	
			From	To
1		A		
2		B		
3		C		
4		D		
5		E		
6		F		

Subject Example. 1. Commissioner Appeal Order, 2. Assessment Order, 3. Appeal Fee (challan),
4. Vakalatnama/Power of attorney, and 5. Other documents.

Signed by Appellant
or
Authorized Representative



Government of Balochistan
Balochistan Revenue Authority
Form of Appeal to the Appellate Tribunal
Balochistan Sales Tax on Services Rules, 2018

BSTS-06
Section-67
Rule-167

Appeal to the Tribunal shall be in the following form, namely.

Tax Period. _____

Appellant.

V/S

Respondent.

Title / Number / Date of appeal order which gives rise to 2nd appeal.

Section under which an order of the Sales Tax Authority was appealed against (Attach a copy of appeal order):

Date of communication of the order appealed against:

Address to which notices may be sent to the appellant:

Address to which notice may be sent to the respondent:

Grounds of appeal: _____

Signed (Appellant)

VERIFICATION

1. I, _____ S/o _____, the proprietor / partner / managing director of M/s _____, the appellant, do hereby declare that whatever is stated above is true to the best of my knowledge and belief.
2. I am competent to file the appeal in my capacity as _____
3. I, further certify that a true copy of this form of appeal has been sent by Registered Post/AD/Courier services or delivered personally to the concerned Officer of Circle/Unit _____ Zone _____ on _____

Signature of the Appellant: _____

Name (In Capital letters): _____

CNIC number of Appellant: _____

The form of appeal and verification form appended thereto shall be signed.

- (a) in case of an individual by the individual himself,
- (b) in case of a company by the principal officer, and
- (c) in case of AOP by member / partner.

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Subject Example. 1. Commissioner Appeal Order, 2. Assessment Order, 3. Appeal Fee (challan),
4. Vakalatnama / Power of attorney, and 5. Other documents.

**Signed by Appellant
or
Authorized Representative**



Government of Balochistan
Balochistan Revenue Authority
Form of Reference to the High Court
Balochistan Sales Tax on Services Rules, 2018

BSTS-07
Section-69
Rule-168

An application to refer question of Law to the High Court shall be in the following form, namely.

Before the High Court: Year:

Balochistan Sales Tax, reference application No.

Appellant.

V/S

Respondent.

Title / Number / Date of appeal order which gives rise to the reference.

The applicant state(s) as follows. –

1. Name of Tribunal: who decided on appeal, which gave rise to the question of law.
2. The date, the order was served:
3. Certificate that from the facts which are admitted and/or found by the Tribunal, the question(s) of Law which arise(s) and/or its order has been truly stated in the attached statement of the case.
4. **That the following questions of law arise out of the order of Tribunal.**
 - (i) _____
 - (ii) _____
 - (iii) _____

The following documents are attached.

- (1) Statement of the case figures by the Appellant.
- (2) Certified copy of the order of Tribunal from which the question(s) of Law stated above arise.
- (3) First appellate order by the Commissioner (Appeals), original assessment order or other order.

Signed (Appellant)

Note. Application to be made in triplicate. Application made is accompanied by a fee of Rs.100 deposited in the NBP (appeals head of a/c).

BSTS-08
Section-77
Rule-23/169

(1)	Business Name	<table border="1" style="width: 100%; height: 20px;"></table>
(2)	BNTN/NTN	<table border="1" style="width: 100%; height: 20px;"></table>
(3)	Business Status	<table border="1" style="width: 100%; height: 20px;"></table>
(4)	Address of Registered Head Office.	<table border="1" style="width: 100%; height: 20px;"></table>
	(i) City	<table border="1" style="width: 100%; height: 20px;"></table>
	(ii) Post code	<table border="1" style="width: 100%; height: 20px;"></table>
	(iii) Premises (Tick)	<input type="checkbox"/> Self <input type="checkbox"/> Owned <input type="checkbox"/> Rented
	(iv) Phone	<table border="1" style="width: 100%; height: 20px;"></table>
	(v) Fax No.	<table border="1" style="width: 100%; height: 20px;"></table>
	(vi) E-Mail address	<table border="1" style="width: 100%; height: 20px;"></table>
	(vii) Bank Account No.	<table border="1" style="width: 100%; height: 20px;"></table>
	(viii) Bank Name and Address	<table border="1" style="width: 100%; height: 20px;"></table>

I, _____ the undersigned, hereby, certify that the information given above is true and correct, and further that the applicant has not been involved in any case of tax fraud.

Signature & Stamp: _____

Name: _____

Designation: _____



Government of Balochistan
Balochistan Revenue Authority
Form of Certificate of Recovery
Balochistan Sales Tax on Services Rules, 2018

BSTS-09
Section-72
Rule-102/170

C.No. _____

Dated: _____

Reference _____
 (e.g. Order-in-Original No.--, Bank Guarantee No.--, etc.)

WHEREAS, a sum of Rs. _____ (Rupees _____ only), as
 Government dues (as per Schedule attached) is outstanding and needs to be recovered from the following;

M/s. _____

Address _____

Phone No. _____

Sales Tax Registration No. _____

NTN. No. _____

- (2) The above-mentioned Government dues are on account of Sales Tax and other levies under the Balochistan Sales Tax on Services Act, 2015. It is certified that all formalities under the Act and rules made thereunder have been completed as follows, and there exists no bar stay order against recovery.
- (3) Action taken under clauses (a) to (f) of sub-section (1) of section 72 of the Balochistan Sales Tax on Services Act, 2015.
- (4) You are, therefore, requested to recover the above-mentioned Government dues in term of section 72 of the Balochistan Sales Tax on Services Act, 2015 and rules made thereunder. The Government dues may be remitted to the undersigned as soon as the same are recovered.

Referring Officer

(Name) _____

Assistant / Deputy Commissioner of Balochistan Sales Tax

Seal _____

To,

The Balochistan Sales Tax Recovery Officer, _____



Government of Balochistan
Balochistan Revenue Authority
Form of Notice for Attachment and Recovery
Balochistan Sales Tax on Services Rules, 2018

BSTS-10
Section-72
Rule-104/171

C.No. _____

Dated: _____

WHEREAS, Government dues amounting to Rs. _____ (Rupees _____ only), are recoverable from you (M/s. _____) on account of _____

(2) AND WHEREAS, you have failed to deposit the above said Government dues recoverable from you, and it is believed that the outstanding Government dues cannot be recovered from you in the manner so far followed;

(3) NOW, THEREFORE, you (M/s. _____) are hereby served with this notice in terms of section 72 of the Balochistan Sales Tax on Services Act, 2015 to pay the amount within fifteen days from the date of service of this notice, failing which following proceedings under section 72 of the Balochistan Sales Tax on Services Act, 2015 shall be initiated without any further notice: -

- a) attachment and sale of movable and immovable property; and appointment of receiver for the management of the movable or immovable property; and
- b) removal of goods from your business premises shall be stopped and the business premises shall be sealed till such time the amount of tax is paid or recovered in full.

(4) You are also directed not to directly or indirectly, sell, mortgage, charge, lease or otherwise deal with all movable and immovable properties belonging to you except with the permission of the undersigned.

Recovery Officer

(Name) _____

Assistant / Deputy Commissioner of Balochistan Sales Tax

Seal _____

To,

- (i) M/s. _____ (defaulter)
- (ii) M/s. _____ (clearing agent or representative).
- (iii) All other concerned.



Government of Balochistan
Balochistan Revenue Authority
Form of Notice for Attachment of Property
Balochistan Sales Tax on Services Rules, 2018

BSTS-11
Section-72
Rule-107/172

C.No. _____

Dated: _____

WHEREAS, Government dues amounting to Rs. _____ (Rupees _____ only), are recoverable from you (M/s. _____) on account of _____.

- (2) AND WHEREAS, you have failed to deposit the above said Government dues recoverable from you and no recovery could be made in term of clauses (a) to (f) of sub-section (1) of section 72 of the Balochistan Sales Tax on Services Act, 2015.
- (3) AND WHEREAS, it is believed that the outstanding Government dues cannot be recovered from you in the manner so far followed;
- (4) NOW, THEREFORE, you are hereby served with this notice in term of section 72 of the Balochistan Sales Tax on Services Act, 2015 to pay the amount within fifteen days from the date of service of this notice, failing which all your movable and immovable properties shall stand attached on the expiry of 15 days of the service of this notice. Further, following proceedings under section 72 of the Balochistan Sales Tax on Services Act, 2015 and the rules made thereunder shall also be initiated without any further notice. -
- (a) sale of movable or immovable property; and
- (b) appointment of receiver for the management of movable or immovable property.
- (5) You are also directed not to directly or indirectly, sell, mortgage, charge, lease or otherwise deal with all movable and immovable properties belonging to you except with the permission of the undersigned.
- (6) Such attached properties can be seized / sold under Chapter-X1 of the Balochistan Sales Tax on Services Rules, 2018 or a receiver can be appointed to manage them. To avoid such a situation, it shall be in your own interest to pay the Government dues within fifteen days from the date of service of this notice.

Recovery Officer

(Name) _____

Assistant / Deputy Commissioner of Balochistan Sales Tax

Seal _____

To,

- (i) M/s. _____ (defaulter)
- (ii) M/s. _____ (clearing agent or representative).
- (iii) All other concerned.



Government of Balochistan
Balochistan Revenue Authority
Form of Order for Attachment of Property
Balochistan Sales Tax on Services Rules, 2018

BSTS-12
Section-72
Rule-108/173

To

Mr. / Mrs. / M/s. _____

WHEREAS, you have failed to pay a sum of Rs. _____ (Rupees _____) payable by you, for which notice under rule-107 of the Balochistan Sales Tax on Services Rules, 2018 read with section 72(1) of the Balochistan Sales Tax on Services Act, 2015, dated _____ has already been served upon you.

(2) AND WHEREAS, for the said default and in pursuance of recovery of sales tax arrears the below mentioned properties belonging to you have been attached.

(i) _____

(ii) _____

(3) THEREFORE, you Mr. / Mrs. / M/s. _____, is/are hereby prohibited and restrained until further order of the undersigned from transferring of above-mentioned properties or subjecting the same to a charge in any manner and, that all person including co-owners are prohibited from taking any benefit under such transfer or charge.

Given under my hand and seal at (name of city) _____ on this day of _____ (month) _____ (year) _____.

Recovery Officer

(Name) _____

Assistant / Deputy Commissioner of Balochistan Sales Tax

Seal _____



Government of Balochistan
Balochistan Revenue Authority
Form of Warrant for Attachment of Property
Balochistan Sales Tax on Services Rules, 2018

BSTS-13
Section-72
Rule-114/174

C. No. _____

Date: _____

WHEREAS Mr. _____
 (Designation _____) has been nominated as Attachment Officer in terms of the Chapter-XI of the Balochistan Sales Tax on Services Rules, 2018, to attach the properties of M/s. _____ for the recovery of outstanding Government dues amounting to Rs. _____ (Rupees _____ only), recoverable from the above mentioned defaulter.

2. THEREFORE, Mr. _____
 (Designation _____) is hereby directed to attach the properties belonging to the defaulter while observing the provisions of Chapter-XI of the Balochistan Sales Tax on Services Rules, 2018, save exceptions as provided under the above said rules. He is also directed to report to the undersigned about the completion of attachment formalities as soon as these are completed.

Recovery Officer

(Name) _____

Seal _____

To,

- (i) The Attachment Officer.
- (ii) _____, along with a copy of warrant to be served on the defaulter.
- (iii) Notice Board.



Government of Balochistan
Balochistan Revenue Authority
Form of Order for Sale of Property
Balochistan Sales Tax on Services Rules, 2018

BSTS-14
Section-72
Rule-117/175

C.No. _____

Date: _____

To

Mr. / Mrs. M/s _____

You Mr. / Mrs. M/s _____ have failed to pay Rs. _____ (Rupees _____) which was due as sales tax arrears in-spite of service of a notice under rules 107 and 108 of the Balochistan Sales Tax on Services Rules, 2018 read with section 72 (1) of the Balochistan Sales Tax on Services Act, 2015, dated _____.

In view of the said default and in pursuance of recovery of tax arrears, it is hereby ordered to sale the attached properties belonging to Mr. / Mrs. / M/s. _____, the defaulter of the said amount.

(Name) _____

Commissioner of Balochistan Sales Tax

Seal _____

To,

- (i) The Recovery Officer.
- (ii) _____, along with a copy of order to be served on the defaulter.
- (iii) Notice Board.

No. & Date Even

(MISRI LADHANI)
 Chairperson
 Balochistan Revenue Authority
and
 Secretary, Government of Balochistan

No. BRA/BSTS/HQ/2018/_____

Dated, January 18, 2019.

A copy is forwarded to the Chief Controller, Government Printing Press, Balochistan Quetta for favour of publication in Extra-ordinary issue of Gazette of Balochistan. Before final printing a copy thereof be sent to this office for proof reading. Fifty copies of the rules may please be supplied to this office for record.

A copy is forwarded to. –

1. The Secretary to Governor, Balochistan.
2. The Principal Secretary to Chief Minister, Balochistan.
3. The Chief Secretary, Government of Balochistan.
4. The Secretary, Government of Balochistan, Finance Department.
5. The Secretary, Government of Balochistan, S&GAD.
6. The Secretary, Government of Balochistan, Law and Parliamentary Affairs Department.
7. The Director General Public Relations, Balochistan, Quetta for favour of publication.
8. Chairman, Federal Board of Revenue, Government of Pakistan.
9. Chairman, Sindh Revenue Board.
10. Chairperson, Punjab Revenue Authority.
11. Director General, Khyber Pakhtunkhwa Revenue Authority.
12. Accountant General, Pakistan Revenue.
13. Accountant General, Balochistan
14. Military Accountant General (MAG).
15. Controller Military Accounts (CMA), Quetta.
16. Director General, Treasuries & Accounts, Balochistan.
17. All the District Accounts Officers', Balochistan.
18. All PAOs and DDOs, Balochistan.
19. All Autonomous Bodies, Balochistan.
20. Pakistan Revenue Automation (Pvt) Limited.

(MOHAMMAD AKBAR LEHRI)
Additional Commissioner (HQ),
Balochistan Revenue Authority