

**THE BALOCHISTAN SALES TAX ON SERVICES
ACT, 2015**

(Baln Act VI of 2015)

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**¹THE BALOCHISTAN SALES TAX ON SERVICES
ACT, 2015**

(Balochistan Act VI of 2015)

[3rd July, 2015]

An Act to provide for the levy of a tax on services provided, rendered, initiated, received, originated, executed or consumed in Balochistan.

Preamble.

Where it is expedient to provide for the levy of a tax on services provided, rendered, initiated, originated, executed, received or consumed in Balochistan and to deal with ancillary matters;

It is hereby enacted as follows:—

CHAPTER – I
PRELIMINARY

Short Title, Extent
and
Commencement

1. (1) This Act shall be called the Balochistan Sales Tax on Services Act[,]² 2015.

(2) It extends to the whole of Balochistan ³[*****].

(3) This Act shall come into force on and from 1st day of July, 2015.

(4) Notwithstanding sub-section (3), the Government may, by notification in the official Gazette, specify services or class or classes of services in respect of which tax shall be collected and paid with effect from the date subsequent to and different from the date of the commencement of this Act.

⁴[Definitions.

2. In this Act, unless there is anything repugnant in the subject or context, —

(1) “Act” means the Balochistan Sales Tax on Services Act, 2015 (Act No. VI of 2015);

(2) “Accountant” means —

(a) a chartered accountant as defined in the Chartered Accountants Ordinance, 1961

¹ This Act was passed by the Balochistan Assembly on 25th June, 2015; assented to by the Governor of Balochistan on 3rd July, 2015; and published in the Balochistan Gazette (Extraordinary) No. 112, dated 3rd July, 2015.

² Inserted by the Balochistan Sales Tax on Services (Amendment) Act, 2018 (Balochistan Act II of 2019); passed by the Balochistan Provincial Assembly on 24th December, 2018; assented to by the Governor Balochistan on 3rd January, 2019; and published in the Balochistan Gazette (Extraordinary) No. 8, dated 15th January, 2019. The amendment made shall deem to have taken effect on and from the 1st day of July, 2015 as per section 1, sub-section (2) of the amending Act II of 2019.

³ The words “except its Tribal Areas” omitted, *ibid*.

⁴ Substituted by the Balochistan Act II of 2019, with effect from the 1st day of July, 2015. See also foot-note 2 under section 1, sub-section (2) for detail.

(Ordinance No. X of 1961), and includes the Associate and Fellow members thereof;

- (b) a cost and management accountant as defined in the Cost and Management Accountants Act, 1966 (Act No. XIV of 1966), and includes the Associate and Fellow members thereof;
 - (c) a firm or an association of chartered accountants or cost and management accounts; *and*
 - (d) other accountants or association of accountants notified in this behalf by the Authority;
- (3) “Additional Commissioner” means a person appointed as an Additional Commissioner of the Balochistan Revenue Authority under section 39 of the Act;
 - (4) “Adjudicating Authority” means and includes the officers competent to adjudicate and decide the cases as prescribed by section 60 of the Act;
 - (5) “Advertisement” means the act or process of advertising something and includes a notice, circular, label, wrapper, document, banner, hoarding, billboard, or any other audio or visual representation made or displayed by any means including print media, electronic media, telecommunication media, light, paint, colouration, sound, smoke or gas, or otherwise;
 - (6) “Advertising Agent” means a person engaged in providing any service connected with the making, preparation, display, demonstration or exhibition of advertisement in any manner and includes an advertising agency or media agent or advertising or media consultant or media buying house, by whatever name called;
 - (7) “Agent” means a person who is authorized to act on behalf of another person (called ‘the principal’) to create a legal relationship with a third party, and includes a person specified as an agent under section 73 of the Act;
 - (8) “Airport Service Provider” and “Airport Ground

Service Provider” mean and include any service provider, operator and airline providing or rendering ground or ramp services, including passenger and cargo handling services, to other airlines or to aircraft operators of scheduled or non-scheduled flights, and also include the handling agents authorized by the Civil Aviation Authority or other airport operators;

- (9) “Aircraft Operator” means and includes any person who provides the services of transportation or carriage of passengers, goods, cargo, baggage or mail by aircraft;
- (10) “Airport Operator” means and includes the Civil Aviation Authority and any other authority or organization or office managing or operating a customs airport, as notified under section 9 of the Customs Act, 1969 (Act No. IV of 1969);
- (11) “Appellate Tribunal” means the Appellate Tribunal established under law and notified by the Government as the Appellate Tribunal under section 66 of the Act;
- (12) “Architect” means and includes an architect or a town planner as defined in section 2 of the Pakistan Council of Architects and Town Planners Ordinance, 1983 (Ordinance No. IX of 1983), and also includes an association of persons or a commercial concern engaged in any manner, whether directly or indirectly, in the field of architecture or town planning;
- (13) “Arrears” in relation to a person, means the tax due and payable by the person on a day under the Act, which has not been paid by that day in the prescribed manner;
- (14) “Asset Management Service” means a service to plan, acquire, manage and recycle assets in a systematic manner, and includes portfolio management, forex management, money management, investment management or any kind of fund management and management of collective investment scheme;
- (15) “Assistant Commissioner” means a person appointed as an Assistant Commissioner of the Balochistan Revenue Authority under section 39 of the Act;

(16) “Associates” or “Associated Persons” refer to—

- (a) two persons, where the relationship between them is such that one may reasonably be expected to act in accordance with the intentions of the other, or both persons may reasonably be expected to act in accordance with the intentions of a third person:

Provided that two persons shall not be associates solely by reason of the fact that one person is an employee of the other or both persons are employees of a third person;

- (b) without prejudice to the generality of clause (a) and subject to clause (c) of this sub-section, the following persons shall be treated as associates, namely:—

(i) an individual and a relative of that individual;

(ii) members of an association of persons;

(iii) a member of an association of persons and the association, where the member, either alone or together with an associate or associates under another application of this sub-section, controls fifty per cent or more of the rights to income or capital of the association;

(iv) a shareholder in a company and the company, where the shareholder, either alone or together with an associate or associates under another application of this sub-section, controls either directly or through one or more interposed persons —

(a) fifty per cent or more of the voting power in the company;

(b) fifty per cent or more of the rights to dividends; *or*

(c) fifty per cent or more of the rights to capital; *and*

(v) two companies, where a person, either alone or together with an associate or

associates under another application of this sub-section, controls either directly or through one or more interposed persons —

- (a) fifty per cent or more of the voting power in both companies;
 - (b) fifty per cent or more of the rights to dividends in both companies; *or*
 - (c) fifty per cent or more of the rights to capital in both companies; *and*
- (c) two persons shall not be associates under sub-clause (i) or (ii) of clause (b) where the Commissioner of the Authority is satisfied that neither person may reasonably be expected to act in accordance with the intentions of the other.

Explanation: The expression “relative” in relation to an individual, means —

- (i) an ancestor, a descendant of any of the grandparents, or an adopted child of the individual, or of a spouse of the individual; or
 - (ii) a spouse of the individual or of any person specified at (i) of this explanation;
- (17) “Association of Persons” includes a firm, any artificial juridical person and anybody of persons formed under a foreign law, but does not include a company;
- (18) “Auctioneer” means a person providing or rendering services in relation to auction of property, movable or immovable and tangible or intangible, in any manner.

Explanation: Auction of property includes calling the auction or providing facility, advertising or illustrative services, pre-auction price estimates, short term storage services and repair and restoration services in relation to auction of property;

- (19) “Audit Officer” means a person appointed as an Auditor Officer of the Balochistan Revenue Authority under section 39 of the Act;
- (20) “Authority” means Balochistan Revenue Authority established under the Balochistan Revenue Authority

Act, 2015 (Act No. VII of 2015);

- (21) “Authorized Service Station” means a service station or service center, authorized by a motor vehicle manufacturer, whether local or foreign, to carry out any service or repair or reconditioning or restoration or decoration of motor vehicles, classified under Chapter 87 of the First Schedule of the Customs Act, 1969 (Act No. IV of 1969), manufactured by such manufacturer.

Explanation: The services by authorized service stations include —

- (a) the services provided during the warranty period as well as after the expiry of the warranty period;
 - (b) the services provided even for the vehicles and machinery not manufactured by the manufacturer appointing or authorizing such service station; *and*
 - (c) the services provided against charges billed by way of reimbursement, whether from the manufacturer or insurance companies or leasing companies or other such persons;
- (22) “Automated Teller Machine” means an interactive automatic machine, whether owned or outsourced by banks and other financial institutions, designed to dispense cash, accept deposit of cash, transfer money between bank accounts and facilitate other financial transactions including payments of bills;
- (23) “Automated Teller Machine Operations, Maintenance, and Management” means a service provided in relation to automated teller machines and includes site selection, contracting of location, acquisition, financing, installation, certification, connection, maintenance, transaction processing, cash forecasting, replenishment, reconciliation and value added services;
- (24) “Banking” means the accepting, for the purpose of lending or investment, of deposits of money from the public, repayable on demand or otherwise, and withdraw-able by cheque, draft, order or otherwise;

- (25) “Bank Account” means the bank account of a person for business transaction, subject to the condition that such account is declared by him in the prescribed application for registration submitted for obtaining a registration number or for changing the particulars thereof;
- (26) “Banking Company” means a banking company as defined in the Banking Companies Ordinance, 1962 (Ordinance No. LVII of 1962) and includes anybody corporate, which transacts the business of banking in Balochistan;
- (27) “Beauty Parlour” or “Beauty Clinic” means a person or an establishment providing beauty treatment services including hair cutting, hair dyeing, hair dressing, face care, face treatment, cosmetic treatment, manicure, pedicure, make-up including bridal make-up, and counseling services on beauty care, face care or make-up or other such identical or similar services;
- (28) “Broad Casting Service” means the dissemination of any form of communication like sign, signals, writing, pictures, images and sound of all kind by transmission of electro-magnetic waves through space or through cable intended to be received by the general public either directly or indirectly through the medium of relay stations and all its grammatical variations and cognate expressions shall be construed accordingly;
- (29) “Business Support Service” means the services provided in relation to business or commerce and includes evaluation of prospective buyers, telemarketing, call centre facilities, accounting and processing of transactions, processing of purchase orders and fulfillment services, information and tracking of delivery schedules, managing distribution and logistics, customer relationship management services, operational assistance for marketing, formulation of customer service and pricing policies, infrastructural support services and other transaction processing.

Explanation: For the purposes of this clause, the expression “infrastructural support services” includes

providing office along with utilities, lounge, reception with personnel to handle messages, secretarial services, telecommunication facilities, pantry and security;

- (30) “Cable TV Operator” includes a local loop holder and means a person who owns, controls, manages or runs any cable television system and is engaged in reception of broadcast pre-recorded or live signals from different channels for distribution to subscribers through a set of closed transmission path or wireless, and is liable to license as a cable TV operator under the Pakistan Electronic Media Regulatory Authority Ordinance, 2002 (Ordinance No. XIII of 2002);
- (31) “Call Centre” means an establishment providing or rendering the services of receiving or transmitting requests by telephone, facsimile, live support software, social media and e-mail, whether for the product support or business support of any person or for information inquiries from consumers or for telemarketing, soliciting of donations and subscriptions, debt collection, market research or other similar services;
- (32) “Car or Automobile Dealer”, means a person who is engaged in providing or rendering the services in relation to sale, purchase, transfer, leasing, marketing or booking of cars and automobiles, whether imported or locally assembled or locally manufactured, including new, old and used cars or automobiles;
- (33) “Car or Automobile Washing or Similar Service Station” means a service station or a service centre or an establishment providing or rendering the services in relation to maintenance of cars or automobiles, including the services of inspecting, detailing, washing, cleaning, polishing, waxing, oil coating, lubricating, tuning, changing of oils, filters and plugs, denting, painting, repairing and other similar services;
- (34) “Cargo Handling Service” means loading, unloading, packing or unpacking of cargo and includes cargo handling services provided for freight in special containers or for non-containerized freight, service provided by a container freight terminal or any other

freight terminal, for all modes of transport and cargo handling service incidental to freight, but does not include handling of export cargo or passenger baggage or mere transportation of goods;

- (35) “Caterer” means a person who in ordinary course of business and in relation to events, functions, ceremonies, parties, get-together, occasions, etc., provides or supplies, either directly or indirectly, various services including food, edible preparations, beverages, entertainment, furniture or fixture, crockery or cutlery, pandal or shamiana, ornamental or decorative accessories or lighting for illumination;
- (36) “Club” includes a membership club and a proprietary club and means a person, a body of persons, an establishment, an organization or a place, the membership of which is restricted to a particular class of people or which is run on the basis of mutuality or otherwise and provides various services, facilities, utilities or advantages for an amount of fee, consideration, subscription or charges, including those for initial membership, whether or not it provides food or drinks or has any arrangement for boarding or lodging or games;
- (37) “Commission Agent” means a person who acts on behalf of another person for causing sale or purchase of goods or provision or receipt of services, for a consideration, and includes any person who, while acting on behalf of another person, —
- (a) deals with goods or services or documents of title to such goods or services;
 - (b) collects payment of sale price of such goods or services;
 - (c) guarantees for collection or payment for such goods or services; or
 - (d) undertakes any activity relating to such sale or purchase of such goods or provision or receipt of such services;
- (38) “Commissioner” means a person appointed as a Commissioner of the Balochistan Revenue Authority under section 39 of the Act;

- (39) “Commissioner (Appeals)” means a person appointed as a Commissioner (Appeals) of the Balochistan Revenue Authority under section 39 of the Act;
- (40) “Commissionerate” means the office of the Commissioner or the Commissioner (Appeals) having jurisdiction specified under the Act and the rules made thereunder;
- (41) “Common Taxpayer Identification Number” means the registration number or any other number or identification number allocated to a person for the purposes of the Act;
- (42) “Commodity Broker” means a broker as defined in clause (b) of sub-rule (1) of rule 2 of the Commodity Exchange and Future Contracts Rules, 2005, made under section 33 of the Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969);
- (43) “Company” means —
- (a) a company as defined in the Companies Act, 2017 (Act No. XIX of 2017);
 - (b) a banking company and foreign banking company as defined in the Banking Companies Ordinance, 1962 (Ordinance No. LVII of 1962), and includes anybody corporate which transacts the business of banking in Pakistan;
 - (c) a non-banking finance company (NBFC) and the notified entities as specified in section 282A of the Companies Ordinance, 1984 (Ordinance No. XLVII of 1984), read with the Non-Banking Finance Company (Establishment and Regulation) Rules, 2003;
 - (d) a body corporate formed by or under any law in force in Pakistan;
 - (e) amodaraba company as defined in the Modaraba Companies and Modaraba (Floatation and Control) Ordinance, 1980 (Ordinance No. XXXI of 1980);
 - (f) a financial institution as defined in the Financial Institutions (Recovery of Finances) Ordinance, 2001 (Ordinance No. XLVI of 2001), including a microfinance institution licensed under the

Microfinance Institutions Ordinance, 2001 (Ordinance No. LV of 2001) and an Islamic financial institution;

- (g) a body incorporated by or under the law of a country outside Pakistan relating to incorporation of companies;
 - (h) a trust, a co-operative society or a finance society or any other society established or constituted by or under any law for the time being in force; or
 - (i) a foreign association, whether incorporated or not, which the Authority has, by general or special order, declared to be a company for the purposes of the Act;
- (44) “Computerized System” means any comprehensive information technology system used by the Authority or any other office as may be notified by the Authority, for carrying out the purposes of the Act;
- (45) “Convention Service “means a formal meeting or assembly which is not open to the general public, and does not include a meeting or assembly, the principal purpose of which is to provide any type of amusement, entertainment or recreation;
- (46) “Cosmetic and Plastic Surgery” includes the services provided or rendered by any person, in relation to aesthetic or cosmetic surgery or plastic surgery like abdominoplasty (tummy tuck), blepharoplasty (eyelid surgery), mammoplasty, buttock augmentation and lift, rhinoplasty (reshaping of nose), otoplasty (ear surgery),rhytidectomy (face lift), liposuction (removal of fat from the body), brow lift, cheek augmentation, facial implants, lip augmentation, forehead lift, cosmetic dental surgery, orthodontics, aesthetic dentistry, laser skin surfacing, hair grafting, hair transplant and such other similar surgery;
- (47) “Courier Services” includes the services provided or rendered by any person engaged in the transportation, carriage or delivery of time-sensitive documents, goods or articles, whether or not utilizing the services of a person, directly or indirectly, to collect, carry or deliver such documents, goods or articles;

- (48) “Credit Rating Agency” includes a person engaged in the business of credit rating of any debt obligation or of any project or programme requiring finance, whether in the form of debt or otherwise, and also includes a person engaged in the business of credit rating or evaluation of credit worthiness or credit risk of any financial obligation, instrument or security and further includes a credit rating agency as specified in section 63 of the Securities Act, 2015 (Act No. III of 2015);
- (49) “Customs Agent” means a person licensed under section 207 of the Customs Act, 1969 (Act No. IV of 1969), and the rules made thereunder;
- (50) “Debt Collection Services and Other Debt Recovery Services” means the services provided by a person to a banking company or a financial institution including non-banking financial company or any other body corporate or a firm or a person, in relation to recovery of any sums due to such banking company or a financial institution including non-banking financial company or any other body corporate or a firm or a person, in any manner;
- (51) “Default Surcharge” means the default surcharge levied under section 49 of the Act;
- (52) “Defaulter” means a person and includes an individual, every member of such association, every director of such company and every partner of such firm and further includes guarantors or successors thereof, who fail to pay the arrears;
- (53) “Deputy Commissioner” means a person appointed as a Deputy Commissioner of the Balochistan Revenue Authority under section 39 of the Act;
- (54) “Document” includes, but is not limited to, any electronic data, computer programmes, computer tapes, computer disks, micro-films or any other medium or mode for the storage of such data;
- (55) “Dredging or De-silting” includes removal of material including silt, sediments, rocks, sand, refuse, debris, plant or animal matter in any excavating, cleaning, deepening, widening or lengthening, either permanently or temporarily, of any river, lake, canal,

pond, reservoir, port, harbour, channel, backwater or estuary;

- (56) “Due Date” in relation to the furnishing of a return or a statement or for payment of tax under the Act, means the 15th day of the month following the end of the tax period to which it relates, or such other date as the Authority may, by notification in the official Gazette, specify;
- (57) “Economic Activity” shall have the meaning given in section 6 of the Act;
- (58) “Electronic Record” includes the content of communications, transactions and procedures under the Act, including attachments, annexes, enclosures, accounts, returns, statements, certificates, applications, forms, receipts, acknowledgments, notices, orders, judgments, approvals, notifications, circulars, rulings, documents and any other information associated with such communications, transactions and procedures, created, sent, forwarded, replied to, transmitted, distributed, broadcasted, stored, held, copied, downloaded, displayed, viewed, read, or printed, by one or several electronic resources and any other information in electronic form;
- (59) “Electronic Resource” includes telecommunication systems, transmission devices, electronic video or audio equipment, encoding or decoding equipment, input, output or connecting devices, data processing or storage systems, computer systems, servers, networks and related computer programs, applications and software including databases, data warehouse and web portals as may be prescribed by the Authority from time to time, for the purpose of creating electronic record;
- (60) “E-intermediary” means a person appointed as electronic-intermediary under section 77 of the Act;
- (61) “Erection, Commissioning and Installation services” means the services provided or rendered in relation to —
- (a) erection, commissioning or installation of plant, machinery, equipment or structures, whether

pre-fabricated or otherwise; *or*

(b) installation —

(i) of electrical and electronic devices, including wirings or fittings thereof;

(ii) of plumbing, drain laying or other installations for transport of fluids;

(iii) of heating, ventilation or air- conditioning including related pipe work, wood work, duct work and sheet metal work;

(iv) of thermal insulation, sound insulation, fire proofing or water proofing;

(v) of lift and escalator, travellers or fire escape staircases; *or*

(vi) requiring such other similar services;

(62) “Event Management Services” means a service provided or rendered in relation to planning, promotion, organizing or presentation of any arts, business, sports, marital functions, social functions or any other function or event, and includes any consultation or any ancillary service such as catering, decoration, photography, videography, sound recording, lighting & illumination, DJ, valet parking, etc., provided in this regard;

(63) “Exchange” means the stock exchange, securities exchange, futures exchange or commodity exchange;

(64) “Exempt Service” means a service which is exempt from tax under section 12 of the Act;

(65) “Exhibition Service” means a service provided or rendered in relation to an exhibition held —

(a) to market; *or*

(b) to promote; *or*

(c) to advertise; *or*

(d) to showcase,

any product, goods or services intended for the growth in the business of the manufacturer, producer, importer, supplier, distributor or provider of such product, goods or services;

- (66) “FBR” means the Federal Board of Revenue established under the Federal Board of Revenue Act, 2007 (Act No. IV 2007);
- (67) “Fashion Designer” means a person providing or rendering the services of fashion designing including the economic activities relating to conceptualizing, outlining and creating designs and preparing designs and patterns for costumes, apparels, garments, clothing, accessories, jewelry, foot wears or any other services incidental or ancillary (like marketing, packing, delivery, display and other similar services) to such fashion designing;
- (68) “Filer” means a taxpayer who files a return in the prescribed form on a monthly, quarterly, six monthly or annual basis electronically or through any magnetic media to a designated bank or any other office specified by the Authority;
- (69) “Financial Institution” includes: —
- (a) a company or an institution whether established under any special enactment and operating within or outside Pakistan which transact the business of banking or any associated or ancillary business through its branches;
 - (b) a modaraba, leasing company, investment bank, venture capital company, finance company, housing finance company, a non-banking finance company; *and*
 - (c) any other institution or company authorized by law to undertake any similar business as the Government may, by notification, specify for the purpose;
- (70) “Financial Year” means a year commencing on the first day of July and ending on the thirtieth day of June in the following year;
- (71) “Firm” means the relation between persons who have agreed to share the profits of a business carried on by all or any of them acting for all;
- (72) “Foreign Exchange Dealer” includes an exchange company or a foreign exchange company or a money changer authorized or licensed by the State Bank of

Pakistan;

- (73) “Forward Contract” means a contract for the delivery of goods and which is not a ready delivery contract;
- (74) “Franchise” means an authority given by a franchiser, including an associate of the franchiser, under which the franchisee is contractually or otherwise granted any right to produce, manufacture, distribute, sell or trade or otherwise deal in or do any other business activity in respect of goods or to provide services or to undertake any process identified with the franchiser, whether or not against a consideration or fee, including technical fee, management fee, or royalty or such other fee or charges, irrespective of the fact whether or not a trademark, service mark, trade name, logo, brand name or any such representation or symbol, as the case may be, is involved;
- (75) “Freight Forwarding Agent” means a person who provides or renders or makes arrangement for his principals or client, the services, for fee or charges or commission or remuneration, for some or all of the services being provided by the shipping agents, clearing agents, stevedores, ship chandlers, port operators, terminal operators, surveyors, persons providing ship management services, warehousing services or container provision services or cover or guarantee in respect of imports or exports of goods, independently or in partnership or in arrangement with any such service provider or renderer;
- (76) “Fumigation Services” means the services provided or rendered by a person in relation to pest control and insect control includes the services of disinfecting and sterilizing of premises, buildings, factories and complexes, including commercial complexes, shopping complexes, office complexes, apartment or residential complexes, multiplexes, exhibition centers, residential units, commercial units, offices and commercial goods, but does not include the public health fumigation services provided or rendered by the Federal Government, Provincial Government, Local Government or Cantonment Board and the services in relation to agriculture,

horticulture, animal husbandry and dairy farming;

- (77) “Futures Broker” means a person as defined in clause (xxiv) of section 2 of the Securities Act, 2015 (Act No. III of 2015) and includes—
- (a) makes or offers to make with any person, or induces or attempts to induce any person to enter into or to offer to enter into any agreement for or with a view to purchase or sale of a futures contract;
 - (b) solicits or accepts any order for, or otherwise dealing in, or effects transactions in a futures contract for its customer or on its own account;
 - (c) gives investment advice on whether, which, the time at which or the terms and conditions of which, future contracts are to be entered into; *and*
 - (d) issues analysis or reports, for the purposes of facilitating the recipients to make decisions on whether, which, the time at which, or the terms and conditions on which, future contracts are to be entered into;
- (78) “Goods” includes every kind of movable property other than actionable claims, money, stocks, shares and securities and does not include a service or services defined under the Act;
- (79) “Government” means the Government of Balochistan;
- (80) “Healthcare Center, Gyms or Physical Fitness Center, etc.” includes a health club, gymnasium, reducing or slimming salon or clinic, or an establishment providing the facilities, utilities or advantages of sauna or steam bath, Turkish bath, solarium, spas, yoga, meditation, massage (excluding therapeutic massage under medical prescription or advice) or such other services;
- (81) “Hotel” includes the motels and guesthouses and means a person, establishment, organization or place, by whatever name called, where rooms or suites are let out on rent, whether or not it has any arrangement for catering or function halls as a part of the hotel or provides any other services, facilities or utilities, but

does not include a home or hostel which is exclusively used for the aged or invalid persons or students and is run by or under the control of such a charitable or educational institution as are exempt from the application of the Income Tax Ordinance, 2001 (Ordinance No. XLIX of 2001);

- (82) “Human Resource Development Consultant” means a professionally qualified person or any other firm in human resource development who, either directly or indirectly, renders any advice, consultancy or technical assistance in any manner to any person in one or more disciplines of human resource development;
- (83) “Ijarah” means an arrangement under which a bank leases equipment, building or other facility to a client against an agreed rental;
- (84) “Immovable Property” means a property that cannot be moved, firmly attached to the land or fastened to anything attached to the land, and in case of building located in complex or an industrial estate, all common areas and facilities relating thereto within such complex or estate;
- (85) “Indenter” means a person who is a representative for a non-resident person or a non-resident company or a foreign product or service and who gets a consideration in the shape of commission, fee, remuneration or royalty on a transaction, irrespective of whether the transaction has taken place out of his effort, consent or otherwise;
- (86) “Input Tax” in relation to a registered person, means —
- (a) tax levied under the Act on the services received by the person;
 - (b) tax levied under the Sales Tax Act, 1990, on the goods imported by the person;
 - (c) tax levied under the Sales Tax Act, 1990, on the goods or services received by the person; *and*
 - (d) provincial sales tax or Islamabad Capital Territory sales tax levied on the services received by the person:

Provided that the Authority may, by notification in the official Gazette, specify that any or all of the aforesaid tax shall not be treated as input tax for the purposes of the Act subject to such conditions and limitations as the Authority may specify in the notification;

- (87) “Inspector” means a person appointed as an Inspector of the Balochistan Revenue Authority under section 39 of the Act;
- (88) “Insurance” has the same meaning as defined in clause (xxvii) of section 2 of the Insurance Ordinance, 2000 (Ordinance No. XXXIX of 2000);
- (89) “Insurer” means a person as defined in clause (xxxi) of section 2 of the Insurance Ordinance, 2000 (Ordinance No. XXXIX of 2000);
- (90) “Intangible” means any patent, invention, design or model, secret formula or process, copyright, trade mark, scientific or technical knowledge, computer software, motion picture film, export quotas, franchise, licence, intellectual property, or other like property or right, contractual rights and any expenditure that provides an advantage or benefit for a period of more than one year (other than expenditure incurred to acquire a depreciable asset or unimproved land);
- (91) “Intellectual Property Right” means and includes any right of intangible property, anything produced by the mind, trade mark, patent, design including industrial design, layout design (topographies) of integrated circuits, copyright or any other similar intangible property as defined in clause (g) of section 2 of the Intellectual Property Organization of Pakistan Act, 2012 (Act No. XXII of 2012) and covered by the Intellectual Property Laws specified in clause (h) of section 2 thereof or under any other law for the time being in force;
- (92) “Intellectual Property Service” means any service provided or rendered to a person by any person by transferring temporarily or permitting the use or enjoyment of an intellectual property right;
- (93) “Inter-Bank Rate” means the Karachi Inter-Bank

Offered Rate (KIBOR) prevalent on the first day of each quarter of the financial year;

- (94) “Interior Decorator” means a person providing or rendering, directly or indirectly, any advice, consultancy, technical assistance or, in any other manner, the services related to planning, design or beautification, embellishment, oration, decoration or furnishing any interior or exterior space, whether man-made or otherwise, and includes a landscape designer;
- (95) “Internet Café” means a commercial establishment providing facility to access an internet;
- (96) “Labour and Manpower Supply Services” includes the services provided or rendered by a person to another person, for a consideration, for use of the services of a person or an individual, employed, hired or supplied by him;
- (97) “Laundries and Dry Cleaners” means a person providing or rendering, to any person, the services of washing, pressing, stain removing, darning or dry cleaning of any kind of textile or fur, or leather materials like apparels, clothes, garments, floor coverings, curtains, draperies, linens, bed-wears, and their accessories;
- (98) “Legal Practitioners and Consultants” means a legal practitioner as defined in section 2 of the Legal Practitioners and Bar Councils Act, 1973 (Act No. XXXV of 1973), and includes a person engaged in providing of services in relation to advice, consultancy or assistance in any branch of law or providing representational services before any court, tribunal or other such judicial or quasi-judicial authority;
- (99) “Maintenance or Cleaning Services” means the services provided or rendered in relation to repair, maintenance and cleaning, including specialized cleaning services such as disinfecting, exterminating or satirizing, of —
 - (a) office equipment, office buildings, commercial or industrial building and premises thereof;
 - (b) commercial complexes including multiplexes,

shopping complexes, office complexes, exhibition centers, apartment or residential complexes; *and*

- (c) factories and the plants or machinery of equipment of such factories and, elevators, escalators, tanks or reservoirs of such factories or of office or commercial or industrial buildings or commercial complexes, but does not include such services in relation to agriculture, horticulture, animal husbandry, and dairy farming;
- (100) “Management Consultant” means a person engaged, either directly or indirectly, in providing of services in connection with the management of any business, organization or institution in any manner and includes a person who renders advice, consultancy or technical assistance relating to conceptualizing, devising, development, modification, rectification, or up-gradation of any working system of such business, organization or institution;
 - (101) “Market Research Agency” means a person engaged, directly or indirectly, in providing of services relating to the study or survey, or both, of any situation in the market for any purpose other than personal, academic or educational requirements;
 - (102) “Marriage Hall and Lawn” by whatever name called, includes a hall or lawn or a banquet hall or a function hall or an exhibition hall or lawn, or any building, place, premises or marquee where parties, receptions, events or functions, more particularly relating to matrimonial ceremonies, are held, whether or not it has its own arrangement of event management or provision of food, beverages, crockeries, cutleries, furniture, fixtures, etc.;
 - (103) “Misconduct” means a conduct prejudicial to good order, unbecoming of a gentlemen and includes any act on his part to bring or attempt to bring outside or any sort of influence, directly or indirectly, to bear on the officer of the Authority, in respect of any matter relating to discharge of his duties under the Act, or creating hindrance in discharge of such duties or

impersonation or submission of fake documents;

- (104) “Modaraba” Modaraba and modaraba company have the same meaning as in the Modaraba Companies and Modaraba (Flotation and Control) Ordinance, 1980 (XXXI of 1980);
- (105) “Motor Vehicle” means any mechanically propelled or automotive vehicle adapted for use upon roads whether the power of propulsion is transmitted thereto from an external or internal source, and includes a tractor and a trailer, a combined harvester, a rig, a fork lifter, a road roller, construction and earth moving machinery such as a wheel loader, a crane, an excavator, a grader, a dozer and a pipe layer, a road making and a road/sewerage cleaning plant, but does not include a vehicle operated upon fixed rails;
- (106) “Movable Property” means a property that can be moved from one place to another and can be taken into custody for removal without physically knocking it down and includes currency, coins, shares, document and instruments;
- (107) “Musharika” means an Islamic-styled joint enterprise or partnership with profit and loss sharing implications allowing each party involved in a business to share in the profits and risks, where instead of charging interest as a traditional creditor, the financier achieves a return in the form of a portion of the actual profits earned, either according to a predetermined ratio or otherwise and where the financier also shares in losses, if any;
- (108) “Non-Banking Finance Company” means an NBFC as defined in the Non-Banking Finance Companies (Establishment and Regulation) Rules, 2003;
- (109) “Non-Banking Financial Institution” includes a company licensed by the Securities and Exchange Commission of Pakistan to carry out any one or more of the following forms of business —
- (a) investment finance service;
 - (b) leasing;
 - (c) housing finance service;

- (d) venture capital investment;
 - (e) discounting service;
 - (f) investment advisory services;
 - (g) asset management service; and
 - (h) any other form of business which the Government, from time to time, by notification in the official Gazette, specify;
- (110) “Notification in the Official Gazette” means a notification issued under the Act shall be effective from the day specified therein, notwithstanding the fact that the issue of the official Gazette in which such notification appears is published at any time after that day;
- (111) “Officer of the Authority” means an officer of the Balochistan Revenue Authority appointed under section 39 of the Act;
- (112) “Open Market Price” shall have the same meaning given to it in section 8 of the Act;
- (113) “Output Tax” in relation to a registered person, means the tax levied under the Act on the services provided or rendered by the person;
- (114) “Person” means —
- (a) an individual;
 - (b) a company, an agency or an association of persons incorporated, formed, organized or established in Pakistan or elsewhere;
 - (c) the Federal Government;
 - (d) a Provincial Government;
 - (e) a Local Authority or Local Government in Pakistan; *or*
 - (f) a foreign Government, a political sub-division of a foreign Government, or a public international organization.

Explanation: The use of the word “he” in the Act shall be taken to refer to any or all of the persons mentioned in sub-clauses (a) to (f) above;

- (115) “Place of Business” means that a person —
- (a) owns, rents, shares or in any other manner occupies a space in Balochistan from where it carries on an economic activity whether wholly or partially; *or*
 - (b) carries on an economic activity through any other person such as an agent, associate, franchisee, branch, office, or otherwise in Balochistan or through virtual presence or a website or a web portal or through any other form of e-Commerce, by whatever name called or treated, but does not include a liaison office;
- (116) “Port Operator” includes the Gwadar Port Authority or any other person or organization managing the operations of any customs port as declared under section 9 of the Customs Act, 1969 (Act No. IV of 1969);
- (117) “PRAL” means the Pakistan Revenue Automation (Private) Limited;
- (118) “Prescribed” means prescribed by rules made under the Act;
- (119) “Principal Officer” used with reference to a company or association of persons includes—
- (a) a director, a manager, secretary, agent, accountant or any similar officer; *and*
 - (b) any person connected with the management or administration of the company or association of persons upon whom the Authority or any officer authorized by authority, has served a notice of treating him as principal officer thereof;
- (120) “Production House” means a person or an establishment producing a programme or providing or rendering various services, facilities, utilities or advantages in relation to production of programme;
- (121) “Programme” means any audio or visual matter, live or recorded, or re-recorded or subjected to any post-production processes like dubbing, colouring, sub-titling or captioning intended to be disseminated by transmission of electro-magnetic waves through space or through cables to be received by general

public either directly or indirectly through the medium of cables, telecommunication or relay stations;

- (122) “Programme Producer” means a person who produces a programme on behalf of, or for use by, another person;
- (123) “Property Dealer” by whatever name called, means a person who is engaged in providing or rendering the services, directly or indirectly and in any manner, in relation to sale, purchase, leasing, renting, supervision, maintenance, marketing, acquisition or management of real estate, and includes a realtor, a real estate agent, a real estate broker, a real estate consultant;
- (124) “Provision of Service” or “Providing of Service” includes the rendering, supply, initiation, origination, reception, consumption, termination or execution of service, whether in whole or part, including e-services where the context so requires;
- (125) “Public Bonded Warehouse” means a warehouse licensed under section 12 of the Customs Act, 1969 (Act No. IV of 1969);
- (126) “Public Relation Services” includes the strategic counseling based on industry, media and perception research, corporate image management, media relations, media training, press release, press conference, financial public relations, brand support, brand launch, retail support and promotion, events and communications and crisis communications;
- (127) “Ready Mix Concrete” means a concrete mixture containing cement, water and aggregates comprising sand, gravel or crushed stones, etc., mixed, according to a set recipe, in a batching plant or in a transit mixer or both, for delivery, in a ready to use condition, to a work site by means of truck mounted in-transit mixers;
- (128) “Real Estate” means the land and includes —
- (a) all attachments above and below the land;
 - (b) all things that form a natural part of the land;
 - (c) all things that are developed and installed,

including buildings and site improvements; *and*

- (d) all permanent building attachments such as plumbing, heating and cooling systems, electrical wiring and built-in items such as elevators and allied equipment, and all rights and interest therein, whether the interest is freehold or leasehold, and whether the purpose or use thereof is residential, commercial or industrial;
- (129) “Reconditioning Service” means a service to restore to good condition including the substantial restructuring so that the life of the related goods is substantially restored or rather increased;
- (130) “Recruiting Agent” by whatever name called, includes recruiting consultants or consultancy and means a person engaged in providing or rendering any service, directly or indirectly, to any person in any manner, for the recruitment of manpower, temporarily or otherwise.

Explanation: For the purpose of this clause, “recruitment” includes inviting of applications for recruitment, receipt of applications from candidates, pre-interview or pre-recruitment screening of applications and applicants, shortlisting of applicants, interview of candidates, verification of credentials and antecedents of the candidates, verification of authenticity of the documents submitted by the candidates;

- (131) “Registered Office” means the office or other place of business specified by the registered person in the application made by him for registration under the Act or through any subsequent application to the Authority;
- (132) “Registrar to an Issue” means a person providing or rendering the services in relation to issue of securities, including collection of application forms from investors, keeping a record of applications and money received from investors or paid to seller of securities, assisting in determining the basis of allotment of securities, finalizing the list of persons entitled to allotment of securities and processing and

dispatching of allotment letters, refund orders or certificates and other related documents;

(133) “Registration Number” means the number allocated to a registered person for the purpose of the Act;

(134) “Registered Person” means a person who is registered or is liable to be registered under the Act or any other person or class of persons notified by the Authority in the official Gazette:

Provided that a person liable to be registered but not registered under the Act, shall not be entitled to any benefit available to a registered person under any of the provisions of the Act or the rules made thereunder;

(135) “Reinsurance” means a contract of insurance under which the event, specified in the contract, consignment upon the happening of which, payment is promised to be made to the policy holder thereunder, is payment by the policy holder of a claim or claims made against the policy holder under another contract or contracts of insurance issued by that policy holder, and includes the retrocession as defined in clause (iv) of section 2 of the Insurance Ordinance, 2000 (Ordinance No. XXXIX of 2000);

(136) “Rent-a-Car and Automobile Rental Service” means the services provided or rendered by a person engaged, whether directly or indirectly, in the economic activity of renting cars, cabs, vans or any other passenger motor vehicle;

(137) “Renting of Immovable Property” means and includes the renting, letting, sub-letting, leasing, sub-leasing, licensing or similar other arrangements of immovable property for use in the course or furtherance of business or commerce, but does not include—

(a) renting of immovable property by a religious body to another religious body;

(b) renting of vacant land or premises solely used for agriculture, aquaculture, farming, forestry, animal husbandry or mining purposes;

(c) renting of land or premises solely used for outdoor games and sports;

- (d) renting of buildings solely used for residential purposes or solely used as hostels and boarding homes of a recognized educational institution;
and
- (e) renting of immovable property by hotels, motels, guest houses, clubs and marriage halls and lawns which are otherwise liable to tax under tariff heading 98.01 and the sub-headings thereof.

Explanation-I: Where renting of immovable property is effected under a single composite contract or agreement involving part of property for use in commerce or business and part of it for residential accommodation purpose, the entire property under the contract or agreement shall be treated, for the purpose of levy of tax under the Act, as property for use in commerce or business and, accordingly, the total value of the contract or agreement shall be treated as taxable value;

Explanation-II: For the purpose of this clause
—

- (a) the term “for uses in the course or furtherance of business or commerce” includes the use of immovable property as factories, offices including government offices or public offices, warehouses, laboratories, educational institutions, shops, showrooms, retail outlets, multiple-use buildings, etc.;
- (b) the term “renting of immovable property” includes allowing or permitting the use of land or space in an immovable property, irrespective of the transfer of possession or control of the said property;
- (c) the term “immovable property” includes
—
 - (i) building and part of a building and the land or space appurtenant thereto;
 - (ii) land or space incidental to the use of

such building or part of a building;

(iii) common or shared areas and facilities relating to the property rented;

(iv) vacant land or space given on lease or license for construction or temporary structure to be used at a later stage for furtherance of business or commerce; *or*

(v) plant, machinery, equipment, furniture, fixture or fitting installed in or provided in or attached to the immovable property; *and*

(d) the term “rent” means any payment or consideration, by whatever name called, received or receivable under any lease, sub-lease, tenancy or any other contract or agreement or arrangement for use, occupation or right to use or occupy any immovable property, and includes any forfeited deposit paid under such lease, sub-lease, tenancy or other contract or agreement or arrangement;

(138) “Repair or Maintenance” repair means to restore something damaged, worn or faulty etc. in good or sound condition, whereas maintenance means an act of keeping (a building, machine etc.) in working condition by checking or repairing it regularly;

(139) “Resident” means —

(a) an individual who, in a financial year, has —

(i) a place of business, whether whole or part thereof, in Balochistan in any mode, style or manner; *or*

(ii) his permanent address, as listed in the individual’s national identity card, in Balochistan; *or*

(iii) a permanent representative to act on his behalf or to provide service on his behalf in Balochistan;

- (b) an association of persons or a company which, in a financial year, has —
 - (i) its registered office is in Balochistan; *or*
 - (ii) its place of business, whether whole or part thereof, in Balochistan in any mode, style or manner; *or*
 - (iii) a permanent representative to act on its behalf or to provide service on its behalf in Balochistan; *or*
 - (iv) the control or management of the association of persons or the company, whether whole or part thereof, situated in Balochistan at any time during the financial year;
- (140) “Restaurant” means a restaurant of any kind or character whether or not located in; operating as part of; or in conjunction with hotel, and includes an establishment, organization, place, cafe, coffee houses or ice cream parlours where food, beverages or other eatables and drinkables are sold or served to the customers, including the customers availing of the take-away service or home delivery service or room service or catering service, as also other services, facilities, utilities or advantages, etc.;
- (141) “Return” means a return required to be furnished under Chapter-VI of the Act;
- (142) “Royalty” means any amount paid or payable, however described or computed, whether periodical or a Lump-sum, as consideration for —
 - (a) the use of, or right to use any patent, invention, design or model, secret formula or process, trademark or other like property or right;
 - (b) the use of, or right to use any copyright of a literary, artistic or scientific work, including films or video tapes for use in connection with television or tapes in connection with radio broadcasting, but shall not include consideration for the sale, distribution or exhibition of cinematograph films;
 - (c) the receipt of, or right to receive, any visual

images or sounds, or both, transmitted by satellite, cable, optic fiber or similar technology in connection with television, radio or internet broadcasting;

- (d) the supply of any technical, industrial, commercial or scientific knowledge, experience or skill;
- (e) the use of or right to use any industrial, commercial or scientific equipment;
- (f) the supply of any assistance that is ancillary and subsidiary to, and is furnished as a means of enabling the application or enjoyment of, any such property or right as mentioned in sub-clauses (a) through (e); *and*
- (g) the disposal of any property or right referred to in sub-clauses (a) through (e);

(143) “Rule” means the rules made under the Act;

(144) “Schedule” means the Schedules appended to the Act;

(145) “Securities” include —

- (a) shares and stock of a company (shares);
- (b) any instrument creating or acknowledging indebtedness which is issued or proposed to be issued by a company including, in particular, debentures, stock, loan stock, bonds, notes, commercial paper, sukuk or any other debt securities of a company, whether constituting a charge on the assets of the company or not (debt securities);
- (c) loan stock, bonds, sukuk and other instruments creating or acknowledging indebtedness by or on behalf of the federal or provincial governments, central bank or public authority (government and public debt securities);
- (d) modaraba certificates, participation term certificates and term finance certificates;
- (e) any right (whether conferred by warrant or otherwise) to subscribe for shares or debt securities (warrants);
- (f) any option to acquire or dispose of any other

security (options);

- (g) units in a collective investment scheme, including units in or securities of a trust fund (whether open-ended or closed end);
- (h) the rights under any depository receipt in respect of shares, debt securities and warrants (custodian receipts);
- (i) futures or forward contracts;
- (j) certificates of deposit; *or*
- (k) any other instrument notified by the Securities and Exchange Commission of Pakistan to be securities for the purposes of the Securities Act, 2015 (Act No. III of 2015);

(146) “Security Agency” means a person engaged in the business of providing of services relating to security of any person or property, whether moveable or immovable, including the services of provision of security personnel, guard or vehicle;

(147) “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;

(148) “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;

(149) “Shares Transfer Agent” includes a person known as share depository agent and also includes persons providing or rendering transfer or redemption or depository services including the services provided through manual or electronic book-entry system used

to record and maintain record of holders of securities and also of the securities and derivatives including investor account services, trustee or custodial services, share registrar services and similar, allied or connected services;

- (150) “Shipping Agent” means a person licensed as a shipping agent under the Customs Act, 1969 (Act No. IV of 1969), or the rules made thereunder, who provides or renders any service in relation to entrance or clearance of a conveyance at a customs port and a customs station, as defined in clauses (j) and (k) of section 2 of the Customs Act, 1969, and files import or export manifest and issues line or carrier bill of lading, for or on behalf of an airline or shipping line or any other conveyance, and includes non-vessel operating common carriers, slot carriers, charterers, international freight forwarders and consolidators, rendering services in relation to import and export of cargo, independently or as subsidiary of an airline, shipping line, slot carrier, charterer, and non-vessel operating common carrier;
- (151) “Ship Chandler” means a person licensed as a ship chandler under the Customs Act, 1969 (Act No. IV of 1969) or the rules made thereunder;
- (152) “Ship Management Services” includes —
- (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 the expenses incurred in providing services or in relation to the 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 in relation to ship;
 - (j) arranging of insurance in relation to ship; *and*
 - (k) any other ship management service;
- (153) “Short-Paid” means where a registered person pays an amount of tax less than the tax due as indicated in the person’s return filed under section 35 of the Act, the amount so involved and also includes the amount of tax due but not paid owing to miscalculation or incorrect or inadmissible input tax credit or adjustment or incorrect assessment of the tax due for a tax period;
- (154) “Similar Service” means any other service which is the same as, or closely resembles with the other service in character, quality, quantity, functionality, materials, or reputation;
- (155) “Sound Recording Service” means recording of sound on any media or device including magnetic storage device, and includes service relating to recording of sound in any manner such as sound cataloguing, storing of sound and sound maxing or re-mixing or any audio post-production activity;
- (156) “Special Audit” means an audit conducted under section 34 of the Act;
- (157) “Special Judge” means a Special Judge appointed under section 42 of the Act;
- (158) “Sponsorship” includes naming an event after the sponsor, displaying the sponsor’s logo, trade name, brand name or product name, giving the sponsor exclusive or priority booking rights, sponsoring prizes or trophies for competition or game or sports; but does not include financial or other support in the form of donations and gifts, given by a donor, subject to the condition that the service provider is under no obligation to provide anything in return to such donor;
- (159) “Statement” means a statement prescribed under the

rules or notifications made under the Act;

- (160) “Steamer Agent” means a person who undertakes, either directly or indirectly: —
- (a) to perform any service in connection with the ship’s husbandry or dispatch including the rendering of administrative work related thereto; *or*
 - (b) to book, advertise or canvass for cargo for or on behalf of a shipping line; *or*
 - (c) to provide container feeder services for or on behalf of a shipping line;
- (161) “Stevedore” includes a person engaged in handling and loading or unloading of cargo including containers, pallets and bulk cargo, from ships, vessels, steamers and country crafts in any manner and also includes a person who hires long shore, dock or harbor workers to load or unload ships, vessels, steamers and country crafts. A person providing or rendering any services related to or ancillary to the handling of or otherwise dealing with such or other cargo at a port or in any area or terminal at the port in any manner or style shall be included in the terminology stevedore;
- (162) “Stock Broker” by whatever name called, means any person engaged in the business of effecting transactions in securities for the account of others as defined in clause (c) of sub-section (1) of section 2 of the Securities and Exchange Ordinance, 1969 and includes a person carrying on any of the activities of securities broker, securities advisor and securities manager as defined in section 2 of the Securities Act, 2015 (Act No. III of 2015);
- (163) “Surveyor” means a person engaged in the services of insurance survey, market survey, statistical survey, opinion poll survey and survey relating to risk assessment, loss or damage assessment or claim settlement but does not include the services conducted by the Federal or Provincial or Local Governments for its own purposes and by the recognized educational institutions for the purposes of education and academic research in such

institutions;

- (164) “Survey and Exploration of Mineral” means geological, geophysical or other prospecting, surface or sub-surface surveying or map making service, in relation to location or exploration of deposits of mineral, oil or gas or any of the materials;
- (165) “System” includes the equipment for electronic monitoring of production or for secure counting and recording of production, stock and clearances, affixation of the tax stamps, banderols, stickers, barcodes, labels, etc. the related software and hardware and human resources required for electronic monitoring and tracking of taxable goods or services;
- (166) “Takaful” includes a scheme based on mutual assistance in compliance with the provisions of Islamic Shariah, and which provides for mutual financial aid and assistance to the participants in case of occurrence of certain contingencies and whereby the participants mutually agree to contribute to the common fund for that purpose;
- (167) “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;
- (168) “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;
- (169) “Tax Consultant” by whatever name called, includes a person engaged in providing of services of advice, consultancy or assistance in the matters of any federal, provincial or local government laws in relation to any tax, rate, cess or providing representational services before any court, tribunal or other such judicial or quasi-judicial authority or the

authority administering such tax laws;

(170) “Tax Fraction” means the amount worked out in accordance with the following formula —

$$\frac{\quad}{100 + a}$$

(‘a’ is the rate of tax applicable to the services in terms of section 10 of the Act);

(171) “Tax Fraud” means knowingly, dishonestly or fraudulently and without any lawful excuse —

- (a) doing of any act or causing to do any act in contravention of the duties and obligations under the Act or the rules or notifications issued thereunder; *or*
- (b) omitting to take any action or causing the omission of any action, including providing of taxable services without being registered under the Act; *or*
- (c) falsifying or causing falsification of tax invoices or tax documents or records; *or*
- (d) issuing invoice or bill of taxable services without the provision of that taxable service; *or*
- (e) failing to pay an amount of tax collected under section 17 of the Act, and failing to pay the amount of tax withheld under the provision of sub-section (2) of section 14 of the Act or the rules made thereunder; *or*
- (f) under-stating or under-paying the tax liability or over-stating the entitlement of tax credit or adjustment or claiming or obtaining inadmissible tax credit, refund or adjustment; *or*
- (g) not filing the prescribed tax return or the prescribed statement for four consecutive months or more;

(172) “Tax Period” means a period of one month or such other period as the Authority may, by notification in the official Gazette, specify;

(173) “Taxable Service” shall have the same meaning given

to it under section 3 of the Act;

- (174) “Technical, Scientific and Engineering Consultancy” means any advice, consultancy, assistance or supervision, in any manner, either directly or indirectly, to any person by a technocrat, scientist or an engineer, in one or more disciplines of technology or science or engineering;
- (175) “Technical, Scientific and Engineering Consultants” means a person providing or rendering the technical, scientific and engineering service, advice, consultancy, assistance or supervision, in any manner, either directly or indirectly, to any person, in one or more disciplines of technology, science and engineering and includes a person known as a consulting engineer or professional engineer for the purpose of the Pakistan Engineering Council Act, 1976 (Act No. V of 1976);
- (176) “Technical Inspection and Certification Services, Including Quality Control Certification Services and ISO Certifications” means examination or inspection, including pre-shipment inspection, of goods or services or processes or materials or information technology software or any immovable property to certify that such goods or services or processes or materials or immovable property qualifies or maintains the specified standard, including functionality or utility or quality or safety or any other characteristic or parameter, and also includes the services provided or rendered for the purposes of the quality control evaluation or certification and further includes the process and assistance in ISO certifications and such other certifications;
- (177) “Technical Testing and Analysis” means a service provided or rendered in relation to physical, chemical, biological or any other scientific testing or analysis of goods or material or information technology software or any immovable property, and includes listing and analysis undertaken for clinical testing of drugs, pharmaceuticals and formulations, but does not include any testing or analysis service provided in relation to human beings or animals;
- (178) “Telecommunication Service” shall have the meaning

given in clause (v) of section 2 of the Pakistan Telecommunication (Re-organization) Act, 1996 (Act No. XVII of 1996), and includes the telecommunication system as defined in clause (u) thereof and further includes the wireless communication as defined in clause (1) of section 2 of the Wireless Telegraphy Act, 1933 (Act No. XVII of 1933) and also includes transfer, assignment or sharing of the right to use capacity for transmission, emission or reception of signals and provision of access to global or local information network;

- (179) “Terminal Operator” means a person engaged in providing or rendering the services of container terminal including on-dock or off-dock terminal, or any other person doing similar activities and also includes the cargo or baggage shed operators licensed or appointed by the customs authorities at any customs port or customs airport or customs station;
- (180) “Tour Operator” means a person engaged in providing or rendering the services of planning, scheduling, organizing or arranging tours or package tours (which may include arrangements for accommodation, sightseeing, tourism or other similar services in Pakistan or abroad) by any mode of transport, and includes a person engaged in the business or economic activity of operating tours.

Explanation: For the purpose of this clause, the expression “tour” does not include a journey organized or arranged for use by an educational institution, other than a commercial, training or coaching center, for imparting skill or knowledge or lessons on any subject or field;

- (181) “Transportation or Carriage of Goods” means the transportation or carriage of goods from one place to another by a person or goods transport agency by road or through pipeline or conduit, including the services of cargo handling like loading, unloading, packing, un-packing, stacking and storage of goods;
- (182) “Travel Agent” means a person engaged in providing or rendering any service connected with booking of passage for travel including package for Hajj and

Umrah;

- (183) “Underwriter” means a person as defined in clause (lxvi) of section 2 of the Securities Act, 2015 (Act No. III of 2015), and includes a sub-underwriter;
- (184) “Value of a Taxable Service” shall have the same meaning given to it under section 7 of the Act;
- (185) “Video-Tape Production” means the process of any recording of any programme, event or function on a magnetic tape or on any other media or device and includes services relating thereto such as editing, cutting coloring, dubbing, title printing, imparting special effect, processing, adding, modifying or deleting, transferring from one media or device to another, or undertaking any video post-production activity, in any manner; *and*
- (186) “Whistleblower” means a whistleblower as defined in section 72D of the Sales Tax Act, 1990 (Act No. VII of 1990).

Explanation: The words and expressions used but not defined in any provision of the Act and the rules made thereunder, shall have the same meaning as assigned to them under this section.]

Taxable Service.

3. (1) Subject to such exclusion as mentioned in Second Schedule, a taxable service is a service listed in Second Schedule, which is provided by a person from his office or place of business in Balochistan in the course of an economic activity, including the commencement or termination of the activity.

Explanation. This sub-section deals with services provided by a person regardless whether such services are provided to a resident person or a non-resident person.

(2) If a service listed in Second Schedule is provided to a resident person by a non-resident person in the course of an economic activity, including the commencement or termination of the activity, it shall be treated as a taxable service.

Explanation. This sub-section deals with services provided by a non-resident person to a resident person whether or not the end consumers, if any, of such services are identifiable for purposes of this Act or the rules.

(3) For purposes of sub-section (2), where a person has a registered office or ¹[place] of business in Balochistan and another

outside Balochistan, the registered office or place of business in Balochistan and that outside Balochistan shall be treated as separate legal persons.

(4) The Authority may, with prior approval of the Government, by notification in the official Gazette, prescribe rules for determining the conditions under which a particular service or class of service shall be considered to have been provided by a person from his registered office or place of business in Balochistan.

(5) For purposes of this Act and the rules, providing of service shall, where the context requires, include rendering, supply, initiation, origination, execution, reception, consumption or termination of service whether in whole or in part.

¹[(6) The services mentioned in the First Schedule are not exhaustive and all the services mentioned in the Second Schedule, rules and circulars shall be taxable services.]

Application of
Principles of
Origin and
Reverse Charge
in Certain
Situations.

4. (1) Where a person is providing taxable services in Province other than Balochistan but the recipient of such services is resident of Balochistan or is otherwise availing such services in Balochistan and has charged tax accordingly, the person providing such services shall pay the amount of tax so charged to the Government.

(2) Where the recipient of a taxable service is person registered under the Act, he shall deduct the whole amount of tax in respect of the service received and pay the same to the Government.

(3) Where a person is providing taxable services in more than one provinces or territory in Pakistan including Balochistan, such person shall be liable to pay tax to the Government to the extent the tax is charged from a person resident in Balochistan or from a person, who is otherwise availing such services in Balochistan,

(4) Where rendering of a taxable service originates from Balochistan but terminates outside Pakistan, such person shall be required to pay tax on such service to the Government.

(5) Where a taxable service originates from outside Pakistan but is received or terminates in Balochistan, the recipient of such service shall be liable to pay the tax to the Government.

(6) The persons who are required to pay the tax to the

¹ Substituted for the word “plan” by the Balochistan Act II of 2019, with effect from the 1st day of July, 2015. See also foot-note 2 under section 1, sub-section (2) for detail.

¹ New sub-section (6) added by the Balochistan Act II of 2019, with effect from the 1st day of July, 2015. See also foot-note 2 under section 1, sub-section (2) for detail.

Government in terms of sub-sections (1), (2), (3), (4), and (5) shall be liable to registration for purposes of this Act and the rules.

(7) All questions or disputes relating to the application of the principle of origin given in this section shall be resolved in terms of the already recorded understanding between the Federal Government and the Provincial Governments on the implementation of reformed General Sales Tax provided that pendency of any such question or dispute shall not absolve the concerned person from his obligation to deposit the tax.

(8) The provisions of this section shall apply notwithstanding any other provision of this Act or the rules and the Government may specify special procedure to regulate the provisions of this section.

Amendment in
Second
Schedule.

5. (1) ¹[The Authority, with the approval of the Government] may, by notification in the official Gazette, make an amendment in Second Schedule by modifying, adding or deleting any entry or entries with reference to the classification, if any, description of any service or class of service and the rate or rates of tax chargeable on any service or class of services not exceeding the minimum rate prescribed in Second Schedule.

(2) A notification issued under sub-section (1) shall be effective from such date as may be specified in the notification by such date shall not be prior to the date on which the notification is published in the official Gazette.

(3) The Government shall at the time of presenting the Annual Budget Statement for the next financial year, lay before the Provincial Assembly of Balochistan all the notifications relating to the amendments in the Second Schedule during the current financial year.

Economic Activity.

6. (1) An economic activity means any activity carried on whether continuously, regularly or otherwise by a person that involves or is intended to involve the provision of services to another person and includes:—

- (a) an activity carried on in the form of a business, including a profession, calling, trade or undertaking of any kind, whether or not the activity is undertaken for any consideration or profit;

¹ Substituted for the words "The Government" by the Balochistan Act II of 2019, with effect from the 1st day of July, 2015. See also footnote 2 under section 1, sub-section (2) for detail.

- ¹[(b) an activity of supply or provision of movable or immovable property by way of lease, rent, license or other similar arrangements; *and*]
- (c) a one-time transaction or concern in the nature of a business or trade.

(2) Anything done or undertaken during the commencement or termination of an economic activity shall be construed as part of the economic activity.

(3) An economic activity does not include:—

- (a) the activities of an employee providing services in that capacity to an ²[employer]; *or*
- (b) a private recreational pursuit or hobby of an individual.

Value of a Taxable Service.

7. (1) The value of a taxable service is the ³[gross amount of] consideration (by whatever name called such as charges or price) in money including all the Federal and the Provincial duties, taxes or charges, if any, which the person providing a service receives from the recipient of the service but does not include the amount of the tax.

(2) In case the consideration for a service is in kind or is partly in kind and partly in money, the value of the service shall mean the open market price of the service as determined under section 8 excluding the amount ⁴[of] the tax.

(3) In case the person who provides the service and the recipient of the service are ⁵[**] associated persons and the service is supplied for no consideration or for a consideration which is lower than the price at which the person provides the service to other persons who are not associated persons, the value of the service shall mean the price at which the service is provided to such other persons but does not include the tax.

(4) In case a person provides a service for no consideration or for a consideration, which is lower than the price at which such a service is provided by such person, the value of the service shall mean the open market price for such a service.

(5) In case of trade discounts, the value of the service

¹ Substituted, by the Balochistan Act II of 2019, with effect from the 1st day of July, 2015. See also foot-note 2 under section 1, sub-section (2) for detail.

² Substituted for the word “employee”, *ibid*.

³ Words inserted, *ibid*.

⁴ Inserted for the word “if”, *ibid*.

⁵ The word “lower” omitted, *ibid*.

shall mean the discounted price, excluding the amount of the tax, provided the invoice shows that the discounted price and the related tax and the discount allowed is in conformity with customary business practice.

(6) In case there is reason to believe that the value of a service has not been correctly declared in the invoice or for any special nature of transaction it is difficult to ascertain the value of a service, the value of the service shall be the open market price.

(7) Notwithstanding anything in sub-sections (1) to (6), where the Authority deems it necessary, it may, by notification in the official Gazette, fix the value of any service or class of ¹[services] or similar types of services but if the value at which the service is provided is higher than the value fixed by the Authority, the value of the service shall, unless otherwise directed by the Authority, be the value at which the service is provided.

Explanation. For the purpose of this section, the value of the utilities or facilities, if any, ancillary to providing of taxable services shall be included in the value of such services.

(8) The Authority may, by notification in the official Gazette issue valuation rule for any service or class of services for the purposes of assessment or determination and payment of tax under this Act and prescribe threshold, parameters, standards, methods, formula, criteria or bases for the determination of value of any taxable service or class of taxable services and the assessment of the tax on any service or class of services.

- Open market price.
8. (1) The open market price of a service is:—
- (a) the price, the service would fetch in an open market transaction freely entered into between persons who are not associated persons; *or*
 - (b) if it is not possible to determine an amount under ²[clause (a)], the price, a similar service would fetch in an open market transaction freely made between persons who are not associated persons, adjusted to take account of the differences between the similar service and actual service;
 - (c) determined on the basis of the market

¹ The word “services” inserted, by the Balochistan Act II of 2019, with effect from the 1st day of July, 2015. See also foot-note 2 under section 1, sub-section (2) for detail.

² Substituted for the words, bracket and figure “paragraph (1)”, by the Balochistan Act II of 2019, with effect from the 1st day of July, 2015. See also foot-note 2 under section 1, sub-section (2) for detail.

conditions prevailing at the time and place at which the service is provided.

(2) If the open market price of a service cannot be determined under sub-section (1), it may be determined by using any method or formula specified by the Authority for calculating an objective approximation of the price, the service would fetch in an open market transaction freely made between persons who are not associates.

Provision of
Services Over a
Period of Time.

9. (1) Where a service is provided over a period of time and payment for the same is made on a periodic basis, the service shall be treated as comprising two or more separate and distinct services each corresponding to the part of the service to which each separate part of the consideration relates.

ILLUSTRATIONS

- (a) Where services are provided for a two years period and payment is made on a semi-annual basis, the provision of services for each six months period constitutes a separate service
- (b) Where an insurance company provides as insurance policy over a five years period and receives a premium on an annual basis, each premium relates to a separate service.
- ¹[(bb) where a bank provides a customer with a credit card and charges a quarterly fee for providing the credit card, the provision of the credit card for each quarter is a separate service.]
- (c) Note: The above illustrations are merely explanatory and shall not be construed as conclusive in any manner whatsoever.

(2) This section does not apply to services for which payment is made on installments basis.

CHAPTER – II SCOPE OF TAX

Scope of Tax and
Allied Matters.

10. (1) Subject to the provisions of this Act and the rules, there shall be charged, levied collected and paid the tax on the value of a taxable service at the rate or rates specified in the Second

¹ New clause inserted, by the Balochistan Act II of 2019, with effect from the 1st day of July, 2015. See also foot-note 2 under section 1, sub-section (2) for detail.

Schedule.

(2) The ¹[Authority, with the approval of Government may,] subject to such conditions and restrictions as the Government may impose, by notification in the official Gazette, declare that in respect of any taxable service provided by a registered person or a class of registered persons, the tax shall be charged, levied and collected at such higher, lower, fixed or specific rate or rates as may be specified in the said notification.

(3) Notwithstanding other provisions of this Act, the Authority may, with the prior approval of the Government and by notification in the official Gazette and subject to the conditions, restrictions, limitations or otherwise, fix the limit or threshold of annual turnover of any service or class of services provided by any person or class of persons below which such person or class of person shall be exempt from payment of tax under the Act.

²[*****]

Person Liable to Pay
Tax.

11. (1) Where a service is taxable by virtue of sub-section (1) of section 3, the liability to pay the tax shall be on the registered person providing the service.

(2) Where a service is taxable by virtue of sub-section (2) of section 3, the liability to pay the tax shall be on the person receiving the service.

(3) The Authority may, by notification in the official Gazette, specify the service or Services in respect of which the liability to pay tax shall be on any person, other than the person providing the taxable service, or the person receiving the taxable service.

(4) Nothing contained in this section shall prevent the collection of tax from different person if that person is made separately or jointly or severally liable for the tax under section 19.

³[Liability of a
Registered Person.

11A. Subject to the provisions of sub-section (1) of section 11, where a registered person receiving the taxable service fails to make payment of the tax to a service provider within one hundred and eighty days from the date of the tax invoice and such service provider has also not made the payment thereof within the prescribed due date, the person providing and the person receiving taxable service shall, jointly and severally, be liable for payment of

¹ Substituted for the words "Government may, on the recommendation of the Authority and", *ibid*.

² Sub-section (4) being analogous to the provision of section 16 (1) of the Act, omitted by the Balochistan Act II of 2019, with effect from the 1st day of July, 2015. See also foot-note 2 under section 1, sub-section (2) for detail.

³ New section 11A inserted, *ibid*.

such tax.

Explanation I: The tax shall include the total amount of the tax and also the tax as was liable to be deducted or withheld by the service recipient as notified under section 14 of the Act;

Explanation II: The registered person shall include a person covered by the “withholding agent” as notified under section 14 of the Act.]

Exemptions.

12. (1) Notwithstanding the provisions of sections 3 and 10, the Authority may, with the approval of the Government and subject to such conditions, limitations or restrictions as it may impose, by notification in the official Gazette, exempt:—

- (a) taxable service or services from the whole or any part of the tax;
- (b) taxable service or services provided by a person or class of persons from the whole or any part of the tax;
- (c) recipient or recipients of service or services, including international organizations and institutions, from the payment of the whole or any part of the tax; *and*
- (d) a class of persons, any area or areas of Balochistan from the whole or any part of the tax.

(2) The exemption under sub-section (1) may be allowed from any previous date specified in the notification issued under sub-section (1).

Effect of Change in the Rate of Tax.

13. If there is a change in the rate of tax, the taxable service shall be charged to tax at such rate as is in force at the time the service is provided.

Special Procedure and Tax Withholding Provisions.

14. (1) Notwithstanding anything contained in this Act, the Authority may, by notification in the official Gazette, prescribe a special procedure for the payment of tax, registration, book keeping, invoicing or billing requirements, returns and other related matters in respect of any service or class of services, as may be specified.

(2) Notwithstanding other provisions of this Act, the Authority may require any person or ¹[class of persons] whether registered or not for the purpose of this Act to withhold full or part

¹ Substituted for the words class of person, by the Balochistan Act II of 2019, with effect from the 1st day of July, 2015. See also foot-note 2 under section 1, sub-section (2) for detail.

of the tax charged from such person or class of persons on the ¹[provision] of any taxable service or class of taxable services and to deposit the tax so withheld, with the Government within such time and in such manner as it may, by notification in the official Gazette, specify.

²[(3) Where a person or class of persons is required to withhold full or part of the tax on the provision of any taxable service or class of taxable service and either fails to deduct or withhold the tax or having deducted or withheld the tax, fails to deposit the tax in the Government treasury, such person or class of persons shall be personally liable to pay the amount of tax to the Government in the prescribed manner.]

Delegation of Power to Collect, Administer and Enforce Tax on Certain Services.

15. (1) The Government may, in accordance with article 147 of the Constitution of the Islamic Republic of Pakistan³, authorize the Federal Board of Revenue or any other federal agency or person to administer, collect and enforce the levy of tax on such taxable services as it may notify and in such mode and manner and for such period as may be prescribed and subject to such limitations, restrictions and conditions as it may deem appropriate.

(2) The Government may, by notification in the official Gazette, authorize any provincial agency, department, organization or person to administer, collect and enforce the levy of tax on such taxable service as it may notify in such mode and manner and for such period as it may prescribe and subject to such restrictions and conditions as it may impose.

(3) At the end of the period prescribed under sub-section (1), the tax on taxable services notified under sub-section (1) ⁴[****] shall be administered, collected and enforced by the Authority ⁵[in] the same mode and manner as all other taxable services.

⁶[Adjustments of Input Tax.

16. (1) A person required to pay tax under this Act shall be entitled to deduct from the payable amount, the amount of tax paid or payable by him on the receipt of taxable services exclusively used in connection with the taxable services he provides, subject to the condition that he holds a true and valid tax invoice not older than six

¹ Substituted for the word “precision”, *ibid*.

² New sub-section (3) added, by the Balochistan Act II of 2019, with effect from the 1st day of July, 2015. See also foot-note 2 under section 1, sub-section (2) for detail.

³ Constitution of the Islamic Republic of Pakistan (1973); enacted on 10th April, 1973 and authenticated by the Assembly on 12th April, 1973; published on the same day in the official Gazette of Pakistan; and came into force with effect from 14th August, 1973.

⁴ Comma and the words “, the tax on taxable services notified under sub-section (1)” being in duplicate, omitted by the Balochistan Act II of 2019, with effect from the 1st day of July, 2015. See also foot-note 2 under section 1, sub-section (2) for detail.

⁵ Inserted, *ibid*.

⁶ Section 16 with marginal heading, substituted, by the Balochistan Act II of 2019, with effect from the 1st day of July, 2015. See also foot-note 2 under section 1, sub-section (2) for detail.

tax periods, showing the amount of tax charged under the Act on the services so received, but the Authority may disallow or subject to additional conditions may restrict such deduction in cases or with respect to taxable services or goods specified in section 16A or section 16B or the rules.

(2) Subject to provisions of section 16A or section 16B or to such conditions and restrictions as may be prescribed, the Authority may allow a registered person to claim adjustment, deduction, or refund in respect of the tax paid or payable under any other law for any taxable service or goods or class of taxable service or goods used in connection with the provision of a taxable service by such person, on his furnishing a tax invoice or declaration of import of goods in his name which bears his National Tax Number.

Provided that the refund arising as a result of a claim of adjustments or deductions, if any, shall be made on yearly basis in the month following the end of the financial year.

(3) For the purpose of sub-section (2), the Authority may adopt the principles or concepts laid down in such other law in respect of adjustments, deductions or refunds including zero-rating principle.

(4) Notwithstanding anything contained in this Act or the rules made thereunder, the Authority, with the approval of the Government, may, by notification in the official Gazette and subject to such conditions, limitations or restrictions as may be specified therein, allow a registered person or class of persons to deduct such amount of input tax from the output tax as may be specified in the notification.

(5) For purposes of sub-section (1) or sub-section (2), the amount of tax to be adjusted or deducted shall not include any amount of additional tax, further tax, extra tax, default surcharge, fine, penalty or fee imposed or charged under this Act or any other law.]

¹[Certain Transactions Not Admissible.

16A. (1) Notwithstanding anything contained in this Act or any other law for the time being in force, payment of the tax amount for a transaction exceeding value of fifty thousand rupees, shall be made by a crossed cheque drawn on a bank or by crossed bank draft or crossed pay order or any other crossed banking instrument showing transfer of the amount of the sales tax invoice in favour of the service provider from the business bank account of the service

¹ Ne sections 16A, 16B and 16C inserted with marginal heading, by the Balochistan Act II of 2019, with effect from the 1st day of July, 2015. See also foot-note 2 under section 1, sub-section (2) for detail.

recipient.

(2) Online transfer of payment from the business account of service recipient to the business account of service provider as well as payments through credit card shall be treated as transactions through the banking channel, subject to the condition that such transactions are verifiable from the bank statements of the respective service provider and the service recipient.

(3) The service recipient shall not be entitled to claim input tax credit, adjustment or deduction, or refund, repayment or zero-rating of tax under this Act if payment for the amount is made otherwise than in the manner prescribed in sub-section (1), provided that payment in case of a transaction on credit is transferred within one hundred and eighty days of issuance of the tax invoice.

(4) The amount transferred in terms of this section shall be deposited in the business bank account of the service provider; otherwise, the service provider shall not be entitled to claim input tax credit, adjustment or deduction, or refund, repayment or zero-rating of tax under this Act.

Explanation: For purposes of this section, the term “business bank account” means a bank account utilized by the registered person for business transactions, declared to the Authority in the prescribed manner.

Input Tax Credit Not Allowed.

16B. (1) Notwithstanding anything contained in this Act, a registered person shall not be entitled to claim, reclaim, adjust or deduct input tax in relation to —

- (a) the goods or services used or to be used for any purpose other than for the taxable services provided or rendered or to be provided or rendered by him;
- (b) the goods in respect of which sales tax has not been deposited in the Federal Government treasury by the respective suppliers of goods;
- (c) the services in respect of which the Provincial sales tax has not been deposited in the treasury of the respective Provincial Government, and the services in respect of which the Islamabad Capital Territory sales tax has not been deposited in the treasury of the Federal Government;
- (d) further tax, extra tax or value addition tax

levied under the Sales Tax Act, 1990¹, and the rules or notifications issued thereunder;

- (e) fake, false, forged, flying or fraudulent invoices or the invoices issued by persons black-listed or suspended by Authority or FBR or any other Provincial Sales Tax Authority/Board;
- (f) capital goods and fixed assets not exclusively used in providing or rendering of taxable services;
- (g) goods and services acquired for personal or non-business consumption, excluding the following ones directly used and consumed in the economic activity of a registered person in provision of the services paying sales tax at a rate not less than fifteen per cent *ad valorem*, such as —
 - (i) vehicles classified under Chapter 87 of the First Schedule to the Customs Act, 1969 (Act No. IV of 1969) and parts (including batteries and tyres and tubes) of such vehicles;
 - (ii) calendars, diaries, gifts, souvenirs and giveaways;
 - (iii) garments, uniforms, fabrics, footwear, hand wear, head wear for the employees;
 - (iv) food, beverages and consumptions on entertainments, meetings or seminars or for the consumption of the registered person or his directors, shareholders, partners, employees or guests;
 - (v) electricity, gas and telecommunication services supplied at the residence of the employees or in the residential colonies of the employees;

¹ An amendment i.e. substitution of Chapter I to XVI of the Sales Tax Act, 1951 (Act III of 1951), by Finance Act, 1990 (Federal Act VII of 1990), S.13; published in the Gazette of Pakistan, dated 30th June, 1990, where in at pages 80 to 104 it was setup in the third schedule with a title "Sales Tax (Amendment) Act, 1990; and later the words with brackets "(Amendment)" was omitted by the Finance Act, 1991 (Federal Act XII of 1991), S.9.

- (vi) building materials including cement, bricks, mild steel products, paints, varnishes, distemper, glass products;
 - (vii) office equipment and machines (excluding electronic fiscal cash registers), furniture, fixtures or furnishings;
 - (viii) electrical and gas appliances, pipes and fittings;
 - (ix) wires, cables, sanitary fittings, ordinary electric fittings, electric fans and electric bulbs and tubes; *and*
 - (x) crockery, cutlery, utensils, kitchen appliances and equipment;
- (h) utility bills not in the name of the registered person unless evidence of consumption of such utilities is provided to the satisfaction of the officer of the Authority not below the rank of Assistant Commissioner;
 - (i) goods or services procured or received by a registered person during a period exceeding six months prior to date of commencement of the provision of taxable services by him;
 - (j) goods or services used or consumed in a service liable to sales tax at *ad valorem* rate lesser than fifteen per cent or at specific rate or fixed rate or at such other rates not based on value;
 - (k) goods or services as are liable to sales tax, whether a federal sales tax or a provincial sales tax, at specific rate or at fixed rate or at such other rates not based on value or at a rate lesser than fifteen per cent *ad valorem* and are used or consumed as inputs in the provision of a taxable service under the Act:

Provided that in case of telecommunication services paying sales tax at a rate not less than nineteen and a half per cent *ad valorem*, the amount of sales tax paid on goods and services at *ad valorem* rates not

exceeding seventeen per cent, can be claimed by the person providing the taxable telecommunication services.

- (l) the amount of sales tax paid on the telecommunication services in excess of nineteen and a half per cent *ad valorem* and the amount of sales tax paid on other taxable goods or services in excess of fifteen per cent *ad valorem*;
- (m) such goods or services as are notified by the Authority to be in-admissible for input tax claim or reclaim or credit or adjustment or deduction;
- (n) goods and services already in use on which the tax is not paid, or, where paid, the input adjustment has been taken before the commencement of the Act or where the input related goods and services were purchased or acquired before such commencement;
- (o) carry forward of the input tax adjustment relating to the period prior to the commencement of the Act;
- (p) goods and services in respect of which input tax adjustment is barred or disallowed under the respective federal and provincial sales tax laws; *and*
- (q) goods and services which, at the time of filing of return by the buyer or service recipient, have not been declared by the supplier or service provider in his return.

(2) In case where a registered person deals with taxable and non-taxable or exempt services, he shall be entitled to claim or reclaim, for input tax credit or adjustment or deduction, only such proportion of the input tax as is attributable to taxable services in such manner as may be prescribed by the Authority.

(3) No person other than a person registered under sections 25, 26 and 27 of the Act shall claim or adjust or deduct any input tax in respect of sales tax paid on any goods or services received or procured by him for use or consumption in the provision of taxable services.

Adjustment of Input
Tax Paid on
Certain Goods
and Services.

16C. Notwithstanding anything contained in this Act and without prejudice to provisions of section 16A, the input tax paid on the acquisition of such of the capital goods, machinery and fixed assets as are classified under section XVI, Chapters 84 and 85 of the First Schedule to the Customs Act, 1969 (Act No. IV of 1969), shall be adjustable against the output tax in twelve equal monthly installments.]

CHAPTER – III
PAYMENT AND COLLECTION OF TAX ON TAXABLE
SERVICES

Collection of Excess
Tax.

17. (1) Any person who has collected or collects the tax or charge, whether under misapprehension of any provision of this Act or otherwise, which was not payable as tax or charge or which was in excess of the tax or charge actually payable and the incidence of which had been passed on to the person to whom the service was provided, shall pay the amount of tax or charge so collected to the Government.

(2) Any amount payable to the Government under sub-section (1) shall be deemed to be an arrear payable under the Act and shall be recovered accordingly.

(3) The burden of proof that the incidence of tax or charge referred to in sub-section (1) has been or has not been passed to the person to whom the service is provided shall be on the person collecting the tax or charge.

Time, Manner and
Mode of
Payment.

18. (1) The tax in respect of a taxable service provided ¹[or rendered] during a tax period shall be paid by a person at the time of filing the return in respect of that period under chapter VI.

(2) For purposes of sub-section (1), a taxable service shall be considered to have been provided in the tax period during which:—

- (a) it was provided to the recipient;
- (b) an invoice for the value of the taxable service was issued or was due to be issued or sent or due to be sent to the recipient; *or*
- (c) consideration for the same was received; whichever is earlier.

(3) Notwithstanding anything contained in sub-section (1) the Authority may, by a notification in the official Gazette, direct

¹ Words inserted by the Balochistan Act II of 2019, with effect from the 1st day of July, 2015. See also foot-note 2 under section 1, sub-section (2) for detail.

that the tax in respect of any taxable service or such class of taxable services shall be charged, collected and paid in any other way, mode, manner or time as may be specified in the notification.

(4) The tax due on taxable service shall be paid by any of the following modes:—

- (a) through deposit in a bank designated by the Authority; *or*
- (b) through such other mode and manner as may be specified by the Authority.

Joint and Several
Liability of
Registered
Persons Where
Tax Unpaid.

19. (1) Where a registered person receiving a taxable service from another registered person is in the knowledge of or has reasonable grounds to suspect that some or all of the tax payable in respect of that taxable service ¹[or any previous or subsequent taxable service] provided would go unpaid as against the requirements of this Act, such person as well as the person providing the taxable service shall be jointly and severally liable for payment of such unpaid amount of the tax.

(2) The Authority may, by notification in the official Gazette, exempt any person, service or transaction or class of persons, services or transactions from the provision of sub-section (1).

Sales of Taxable
Activity or
Transfer of
Ownership.

20. (1) Where the ownership of any business providing taxable services is sold, transferred or otherwise disposed of as an ongoing concern or activity, the fact of such sale, transfer or other disposition shall be intimated to the Commissioner within one month of the occurrence of such fact by the former owner.

(2) The tax chargeable ²[or assessed or determined in relation to] the taxable services provided in the business referred to in sub-section (1) shall be accounted for and paid by the person to whom sale or other disposition of such business is made or ownership thereof is transferred and every such person shall be liable to registration under this Act.

³[(3) The tax payable by person referred to in sub-section (2), if remains unpaid, the amount of the unpaid tax shall be the first charge on the assets of the business and the persons buying and selling the business shall be jointly and severally liable for payment of the tax.]

¹ Words inserted, *ibid*.

² Inserted for the word “on” by the Balochistan Act II of 2019, with effect from the 1st day of July, 2015. See also foot-note 2 under section 1, sub-section (2) for detail.

³ New sub-section (3) added, *ibid*.

- Estate of Deceased Person. 21. The tax liability of a deceased registered person under this Act shall be the first charge on his estate in the hands of his successors.
- Estate in Bankruptcy. 22. (1) Where a registered person is declared bankrupt, the tax liability under this Act shall pass on to the estate in bankruptcy if it continues to operate the business.
- (2) Where the tax liability is incurred by an estate in bankruptcy, the tax shall be deemed to be a current expenditure in the operations of the estate in bankruptcy and shall be paid before the claims of all other creditors are settled.
- Liability for Payment of Tax in Case of Private Companies or Business Enterprises. 23. Where any private company or business enterprise is wound up and any tax chargeable on or payable by the company or business enterprise, whether before, or in the course, or after its liquidation, in respect of any tax period cannot be recovered from the company or business enterprise, every person who was an owner of, or partner in, or director of the company or business enterprise during the relevant period shall, jointly and severally with such persons be liable for payment of such tax.
- Assessment of Tax. 24. (1) Where on the basis of any information acquired during an audit, inquiry, inspection or otherwise, an officer of the Authority ¹[not below the rank of Assistant Commissioner] is of the opinion that a registered person has not paid the tax due on taxable services provided by him or has made short payment, the officer shall make an assessment of the tax actually payable by that person and shall impose a penalty and charge default surcharge in accordance with section 48 and 49.
- (2) No order under sub-section (1) shall be made unless a notice to show cause is given to the person in default within ²[eight] year from the conclusion of the tax period to which the assessment relates specifying the ground on which it is intended to proceed against him and the said officer shall take into consideration the representation made by such person and provide him with an opportunity of being heard if the person so desires.
- (3) An order under sub-section (1) shall be made within one hundred and ³[eighty] days of issuance of the show cause notice or within such extended period as the officer may, for reasons to be

¹ Words inserted, by the Balochistan Act II of 2019, with effect from the 1st day of July, 2015. See also foot-note 2 under section 1, sub-section (2) for detail by the Balochistan Act II of 2019, with effect from the 1st day of July, 2015. See also foot-note 2 under section 1, sub-section (2) for detail.

² Substituted for the word "five", *ibid*.

³ Substituted for the word "twenty", *ibid*.

recorded in writing, fix provided that such extended period shall ordinarily not exceed sixty days.

(4) In computing the period specified in sub-section (3) any period during which the proceedings are adjourned on account of a stay order or proceedings under section 69 or the time taken through adjournments by the person shall be excluded.

(5) An order passed by an officer under sub-section (1) may be further amended as may be necessary when on the basis of any additional information acquired during an audit, inquiry, inspection or otherwise the officer is satisfied that:—

- (a) any tax has been under-assessed or assessed¹[at too low a rate]; *or*
- (b) any taxable service provided by the person has escaped assessment.

(6) The provisions of sub-sections (2), (3) and (4) shall be applicable to an order passed under sub-section (5).

²[(7) Notwithstanding anything contained in this Act, Authority may prescribe threshold, parameters, standards and basis for assessment of taxable value of services and the assessment of tax, and the Authority shall have the powers to regulate the system of assessment including the powers for transfer of cases and extension of time limit in exceptional circumstances.]

CHAPTER – IV REGISTRATION

Registration.

25. ³[(1) A person shall be registered under this Act who: —

- (a) is resident;
- (b) provides any taxable service from his office or place of business in Balochistan; *or*
- (c) is otherwise required to be registered under any of the provisions of the Act or the rules; *or*
- (d) fulfills any other criteria or requirement which the Authority may prescribe under sub-section (2).]

(2) The registration under this section will be regulated in such manner and subject to such conditions and restrictions as the

¹ Substituted for the words “at a low rate”, by the Balochistan Act II of 2019, with effect from the 1st day of July, 2015. See also foot-note 2 under section 1, sub-section (2) for detail.

² New sub-section (7) added, *ibid.*

³ Sub-section (1) substituted, *ibid.*

Authority may, by notification in the official Gazette, prescribe.

(3) A person who receives a service, which is a taxable service by virtue of sub-section (2) of section 3, and is not a registered person shall be deemed to be a registered person for the purposes of the tax period in which:—

- (a) such person receives the service;
- (b) an invoice for the value of the service is issued or sent to or received by the person; *or*
- (c) consideration for the service is paid by the person:—

whichever is earlier and all the provisions of this Act and the rules shall be applicable to such person for that particular tax period and any matters relating to, arising out of, or concerning that tax period as if that person had provided the service.

(4) The Authority may publish on its website a list or persons registered under this Act.

(5) It shall be reasonable for a person to believe that another person is registered under this Act if that other person is on the list placed on the website of the Authority.

¹[*Explanation*: Unless otherwise specified, no person shall be absolved of any tax liability for want of registration under this Act or the rules.]

Voluntary Registration.

26. (1) A person who carries on an economic activity but is not required to be registered may apply for voluntary registration at any time.

(2) If a person who is not required to be registered applies for voluntary registration, the Authority may register the person if the Authority is satisfied that:—

- (a) the person is providing, or shall provide a service that is taxable service if the person was registered;
- (b) the person has a place of business at which he carries on an economic activity;
- (c) there are reasonable grounds to believe that the person shall keep proper records and file

¹ Added by the Balochistan Act II of 2019, with effect from the 1st day of July, 2015. See also foot-note 2 under section 1, sub-section (2) for detail.

regular returns as prescribed under this Act and the rules; *and*

- (d) if the person has commenced carrying on an economic activity, the person has: —
 - i. kept proper records in relation to his economic activity; *and*
 - ii. complied with his obligations under other applicable taxation laws

Compulsory
Registration.

27. (1) If the Authority is satisfied that a person who is required to be registered and has not applied for registration, the Authority shall register the person and shall, not later than fifteen before the day on which the registration takes effect, notify the person of the registration, the day on which it takes effect, and the registration number issued to the person.

(2) No person shall be registered compulsorily without being given an advance notice and an opportunity of being heard in such manner as the Authority may specify.

(3) The Authority may, by notification in the official Gazette, authorize any officer to perform any of the functions under this section relating to compulsory registration of a person for any of the taxable services.

Suspension of
Registration.

28. (1) Subject to sub-section (3), the Authority ¹[or any officer of the Authority authorized in this behalf] may temporarily inactivate the registration of a person if it is satisfied that the person:—

- (a) is not entitled to be registered; *or*
- (b) has failed to comply with obligations under this Act or the rules.

(2) The Authority ²[or any officer of the Authority authorized in this behalf] shall give notice to a registered person stating the reasons for temporary inactivation of the person's registration and the remedial actions required to be taken by the person in such time as may be specified in the notice.

(3) In case the Authority ³[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

¹ Words inserted by the Balochistan Act II of 2019, with effect from the 1st day of July, 2015. See also foot-note 2 under section 1, sub-section (2) for detail.

² Words inserted, *ibid*.

³ Words inserted, *ibid*.

response in the specified time, the Authority ¹[or any officer of the Authority authorized in this behalf] may suspend that person's registration.

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

(5) At any time within a period of sixty days of suspension, the Authority ²[or any officer of the Authority authorized in this behalf] may withdraw the suspension if it is satisfied with the remedial actions taken by the person.

(6) Where, after sixty days, the suspension has not been withdrawn, the Authority ³[or any officer of the Authority authorized in this behalf] may:

- (a) institute proceedings against the person in respect of the alleged non-compliance under this Act;
- (b) reinstate the person's registration; *or*
- (c) if neither of the actions in clauses (a) and (b) is done, cancel the person's registration.

(7) No registration shall be cancelled unless the Authority ⁴[or any officer of the Authority authorized in this behalf] either through enquiry, investigation or audit is satisfied that circumstances exist necessitating such cancellation and under no circumstances, the cancellation of registration shall absolve the person of his other obligations and liabilities under the Act or the rules.

De-registration.

29. (1) The Authority ⁵[or any officer of the Authority authorized in this behalf] may de-register a registered person or such class of registered persons not required to be registered under this Act.

(2) Where any person registered under this Act believes that he does not satisfy the requirements for registration specified in section 25, he may make an application to the Authority ⁶[or any officer of the Authority authorized in this behalf] to be de-registered.

¹ Words inserted, *ibid.*

² Words inserted, *ibid.*

³ Words inserted, *ibid.*

⁴ Words inserted, by the Balochistan Act II of 2019, with effect from the 1st day of July, 2015. See also foot-note 2 under section 1, sub-section (2) for detail.

⁵ Words inserted, *ibid.*

⁶ Words inserted, *ibid.*

(3) If upon receiving such an application, the Authority¹[or any officer of the Authority authorized in this behalf] is satisfied that the person is not required to be registered under this Act and has fulfilled the obligations under the Act, it shall de-register such person.

(4) Where the Authority²[or any officer of the Authority authorized in this behalf] receives an application under sub-section (2), it shall dispose off the application within a period of three months from the date of the receipt of the application, or within such extended period, not exceeding sixty days, as the Authority³[or any officer of the Authority authorized in this behalf] may, for reasons to be recorded in writing, fix.

⁴[Restoration of Registration.

29A. The Authority may, subject to conditions as may be prescribed reactivate, revive, reinstate or restore any registration which has been deactivated, suspended or cancelled for any reason or under any circumstances.]

CHAPTER – V BOOK KEEPING AND AUDIT PROCEEDINGS

Issuance of Tax Invoices.

30. (1) A registered person providing a taxable service shall issue a numbered and dated tax invoice containing the following particulars:—

- (a) name, address and registration number of the service provider;
- (b) name, address and registration number, if any, of the service recipient;
- (c) description of service or services;
- (d) amount of the tax; *and*
- (e) value inclusive of the tax.
- ⁵[(f) value exclusive of the tax;]

(2) The Authority may, by notification in the official Gazette, specify such modified invoices for different services or persons and prescribe the manner and procedure for regulating the issuance and authentication of tax invoices.

¹ Words inserted, *ibid.*

² Words inserted, *ibid.*

³ Words inserted, *ibid.*

⁴ New section 29A inserted, by the Balochistan Act II of 2019, with effect from the 1st day of July, 2015. See also foot-note 2 under section 1, sub-section (2) for detail.

⁵ New clause (f) inserted, *ibid.*

(3) A registered person providing a taxable service may, subject to such condition and restrictions as the Authority may, by notification in the official Gazette, specify, issue invoices to another registered person or other recipient of taxable service electronically and transmit images or statements of such invoices to the Authority as well as to the Commissioner, as may be specified.

Records.

31. (1) A registered person providing taxable service ¹[or a person required to pay tax under this Act or the rules] shall maintain and keep at his business premises or registered office in English or Urdu the following records of taxable service (including exempt service) provided by him or by his agent acting on this behalf in such form and manner as would permit ready ascertainment of his tax liability during a tax period:-

- (a) records of taxable service provided indicating:—
 - (i) the description and type of service;
 - (ii) the value of the service;
 - (iii) the particulars of the person to whom the service was provided; *and*
 - (iv) any other information as may be specified by the Authority;
- (b) records of exempt service; *and*
- (c) such other records as may be specified by the Authority.

(2) The Authority may, by notification in the official Gazette, require a registered person or class of registered persons to declare and use as many number of business bank accounts as may be specified by the Authority in such notification to make or receive payments on account of providing ²[or receiving service for the] purpose of this Act and the rules and to make payment of due tax from such accounts.

(3) The Authority may, by notification in the official Gazette, specify that any person or ³[class of persons] registered under this Act shall use such electronic fiscal cash registers in such manner as are approved by the Authority.

(4) The Authority may, by notification in the official

¹ Words inserted, by the Balochistan Act II of 2019, with effect from the 1st day of July, 2015. See also foot-note 2 under section 1, sub-section (2) for detail.

² Substituted for the words “service for”, *ibid.*

³ Substituted for the words “class of person”, *ibid.*

Gazette, prescribe the procedure or software for electronic invoicing or billing, maintenance of records, filing of tax returns and for any other matter or approve any software for electronic invoicing or billing, maintenance of records and filing of returns by a registered person or class of such persons under this Act.

(5) The registered persons, whose accounts are subject to audit under the ¹[Companies Act, 2017 (Act No. XIX of 2017)], shall be required to submit a copy of the annual audited accounts, along with a certificate by the auditors certifying the payment of the tax due and any deficiency in the tax paid by the registered person.

Retention and
Production of
Records and
Document.

32. (1) A person, who is required to maintain any record or document under this act, shall retain the record and documents for a period of ²[ten] years after the end of the tax period to which such record or documents relate or till the final decision in any proceedings including proceedings for assessment, appeal, revision, reference or petition, whichever is later.

(2) A person who is required to maintain any record or documents under this Act or any other law shall, as and when required by an officer not below the rank of the Assistant Commissioner, produce records or documents which are in his possession or control or in the possession or control of his agent, and where such records or documents have been stored as electronic data, he shall allow to such officer full and free access to, and use of, such data of any machine.

Audit Proceedings.

33. (1) An officer authorized by the Authority or the Commissioner may, on the basis of the return or returns submitted by a registered person or the records maintained ³[or obtained] under this Act and the rules, conduct an audit of such person.

(2) In case the Authority or the Commissioner has any information showing that ⁴[any] registered person ⁵[is] involved in tax fraud or evasion of tax, it or as the case may be, he may authorize an officer not below the rank of Assistant Commissioner, to conduct an inquiry or investigation, which may or may not be in addition to any audit carried out for the same period.

(3) Where the officer is to conduct an audit under sub-section (1), he shall issue a notice of audit to the person informing

¹ Substituted for the words, figures and brackets "Companies Ordinance, 1984 (XLVI of 1984)", by the Balochistan Act II of 2019, with effect from the 1st day of July, 2015. See also foot-note 2 under section 1, sub-section (2) for detail.

² Substituted for the words "five", *ibid.*

³ Words inserted, *ibid.*

⁴ Substituted for the word "my", *ibid.*

⁵ Substituted for the word "in", by the Balochistan Act II of 2019, with effect from the 1st day of July, 2015. See also foot-note 2 under section 1, sub-section (2) for detail.

him of the audit proceedings and direct him to produce any records or documents, which such officer may require for conducting the audit.

(4) The officer shall conduct audit and issue an audit observation or observations pointing out the contraventions of this Act or the rules and the amount of the tax evaded or short paid, and the registered person may, within a period of twenty one days of the receipt of the audit observation, submit his reply in writing.

(5) If no reply is received within the specified time or the reply furnished by the registered person is found unsatisfactory, the officer shall issue an audit report specifying the amount of the tax or charge that has not been levied or has been short levied or any other violation of any provision of the Act or the rules.

(6) After completion of the audit under this section or any other provision of this Act or the rules, an officer having pecuniary jurisdiction in terms of section 60 shall, if required, pass an order determining the correct amount of payable tax, charging default surcharge and imposing a penalty.

(7) Notwithstanding the penalties prescribed in section 48:—

- (a) if a registered person wishes to deposit the amount of the tax short paid or evaded along with default surcharge voluntarily, whenever it comes to his notice, he may, before receipt of notice of audit, file a revised return and may deposit the amount of tax short paid or evaded along with default surcharge, in which case no penalty shall be recovered from him;
- (b) if a registered person wishes to deposit the amount of the tax short paid or evaded along with default surcharge during the audit, or at any time before issuance of show cause notice in lieu of the audit report, he may file a revised return and may deposit the short paid or evaded amount of the tax, default surcharge under section 49 and twenty percent of the penalty payable under section 48 in which case the show cause notice in lieu of the audit report shall not be issued in the matter; ¹[and]

¹ Words inserted, by the Balochistan Act II of 2019, with effect from the 1st day of July, 2015. See also foot-note 2 under section 1, sub-section (2) for detail.

- (c) if a registered person wishes to deposit the amount of tax short paid or evaded along with default surcharge after issuance of show cause notice, he may file a revised return and may deposit the short paid or evaded amount of the tax, default surcharge under section 49, and fifty percent of the penalty payable under section 48 and, there after, the show cause notice shall abate.

¹[Audit by Special Audit Panels.]

34. ²[(1) The Authority may, by notification in the official Gazette, appoint as many special audit panels as may be necessary, comprising of two or more members from the following, to conduct audit or special audit or forensic investigation of the records of a registered person, including audit of refund claims or input tax credit claims: —

- (a) an officer of the Authority;
- (b) a Chartered Accountant or a firm of Chartered Accountants as defined under Chartered Accountants Ordinance, 1961 (X of 1961)³;
- (c) a Cost and Management Accountants or a firm of Cost and Management Accountants as defined under the Cost and Management Accountants Act, 1966 (XIV of 1966)⁴;
- (d) any other person appointed by the Authority having expertise of conducting special audit or forensic investigation or both of the records of any registered person; *and*
- (e) the scope of audit or special audit or forensic investigation shall be determined by the Authority or the Commissioner authorized by the Authority on case to case basis. In addition, the Authority may, where it considers appropriate, also get such audit or special audit or forensic investigation conducted jointly with FBR or other Provincial Tax Authorities/Board.]

¹ Substituted for the words “Special Audit by Chartered Accountants or Cost Accountants”, *ibid*.

² Substituted for sub-section (1), *ibid*.

³ An Ordinance made by President of Pakistan on 3rd March, 1961; and published in the Gazette of Pakistan (Extraordinary) dated 10th March, 1961; saved and given permanent effect by Article 225 of the Constitution of the Islamic Republic of Pakistan, 1962.

⁴ An Act passed by the National Assembly and assented to by the President of Pakistan on 14th July, 1966; and published in the Gazette of Pakistan (Extraordinary) dated 19th July, 1966.

CHAPTER – VI
RETURNS

Returns.

35. (1) Every registered person shall furnish, not later than the due date, a true, correct and properly filled-up return in the prescribed form to a designated bank or any other office specified by the Authority, indicating the tax due and paid during a tax period and such other information or particulars as may be prescribed by the Authority.

¹[(1A) A statement, in the prescribed manner, filed by a person who is only obliged to deduced or withhold tax, shall be treated as a return of that person, provided that such a statement shall not be a substitution for the return required to be filed by a person providing taxable services.]

(2) Notwithstanding anything in sub-section (1), the Authority may, by notification in the official Gazette, require any registered person or class of registered persons to submit returns on a quarterly, six monthly or annual basis in lieu of monthly return.

(3) Notwithstanding anything in sub-section (1), the Authority may, by notification in the official Gazette, require any registered person to submit such returns, as may, be prescribed, on any period basis in addition to other returns required to be filed by such person.

(4) A return filed electronically on the website or any magnetic media or any other computer readable media as may be specified by the Authority shall be deemed to be a return for the purpose of sub-section (1), (2) or (3) and the Authority may, by notification in the official ²[Gazette], prescribe the criteria for eligibility of the data of such returns and e-intermediaries who shall digitize the data of such returns and transmit the same electronically under their digital signatures.

(5) If there is a change in the rate of the tax during a tax period, a separate return in respect of each portion of tax period showing the application of different rates of tax shall be furnished.

(6) ³[Subject to rules, a registered person may], after prior permission from Commissioner, file a revised return within one hundred and twenty days of filing a return under sub-section (1), (2) or (3), to correct any omission or wrong declaration made therein

¹ New sub-section (1A) inserted, by the Balochistan Act II of 2019, with effect from the 1st day of July, 2015. See also foot-note 2 under section 1, sub-section (2) for detail.

² Substituted for the word “gazette” by the Balochistan Act II of 2019, with effect from the 1st day of July, 2015. See also foot-note 2 under section 1, sub-section (2) for detail.

³ Substituted for the words “A registered person”, *ibid*.

and to deposit any amount of the tax not paid or short paid.

- Special Returns. 36. In addition to the return or returns specified under section 35, the Commissioner may require any person, whether registered or not, to furnish a return (whether on his own behalf or as an agent or trustee) in prescribed ¹[form] and such person shall furnish the return not later than the date specified in this regard.
- Final Return. 37. If a person applies for de-registration in terms of section 29, he shall before such de-registration, furnish a final return to the Authority or the Commissioner in the specified form in such manner and at such time as may be directed ²[***] by the Authority or the Commissioner.
- Return Deemed to Have Been Made. 38. A return purporting to be made on behalf of a person by his duly appointed representative or agent shall, for all purposes of this Act or the rules, be deemed to have been made by such person or under his authority unless proved to the contrary.

CHAPTER – VII APPOINTMENT OF AUTHORITIES AND THEIR POWERS

- Appointment of Authorities. 39. (1) For the purposes of this Act and the rules, the Authority may, in the prescribed manner and by notification in official Gazette, appoint in relation to any area or cases specified in the notification, any person to be a:—
- (a) Commissioner;
 - (b) Commissioner (Appeals);
 - (c) Additional Commissioner ³[***];
 - (d) Deputy Commissioner;
 - (e) Assistant Commissioner;
 - (f) Audit Officer ⁴[***];
 - (g) Inspector ⁵[***] or
 - (h) An officer of the Authority with any other designation.

(2) The Commissioner (Appeals) and the Commissioner shall be subordinate to the Authority.

¹ Substituted for the word “from”, by the Balochistan Act II of 2019, with effect from the 1st day of July, 2015. See also foot-note 2 under section 1, sub-section (2) for detail.

² Words “by directed”, omitted, *ibid*.

³ Words “of the Authority”, omitted, *ibid*.

⁴ Words “of the Authority”, omitted, *ibid*.

⁵ Words “of the Authority”, omitted, *ibid*.

(3) The Additional Commissioners, Deputy Commissioners and the Assistant Commissioners shall be subordinate to the Commissioner and unless otherwise directed by the Authority or the Commissioner, both the Deputy Commissioner and the Assistant Commissioner shall also be subordinate to the Additional Commissioner.

(4) The Audit Officers and Inspectors and the officers of other such equal or lower designations, if any, shall be subordinate to the Deputy Commissioner or to the Assistant Commissioner.

(5) The Authority may designate any Deputy Commissioner supervisory incharge of any Assistant Commissioner either by name or by designation in any of its subordinate offices or formations.

(6) The Authority may distribute the work and related functions amongst the above designations in a manner it deems appropriate and make changes in such work distribution as and when deemed proper.

(7) The Authority may, by notification in the official Gazette, prescribe uniform including shoulder strips and badges for different classes of the officers or officials of the Authority.

(8) All jurisdictional and competency issues arising under this Act or the rules shall be decided by the Authority in such manner as it thinks fit.

Powers.

40. (1) An officer appointed under section 39 shall exercise such powers and discharge such duties as are conferred on him under this Act and the rules and he shall also be empowered and competent to exercise all powers and discharge all duties or functions conferred upon any officer subordinate to him.

(2) The Authority may, by general or special order, impose such limitations, restrictions or conditions on the exercise of such powers and discharge of such duties or functions as it deems fit.

Distribution of Powers.

41. (1) The Authority may, by notification in the official Gazette, and subject to such limitations or conditions, empower by name or by designation:—

(a) An Additional Commissioner to exercise or perform any of the powers or functions of a Commissioner;

(b) A Deputy Commissioner to exercise or

perform any of the powers or functions of an Additional Commissioner;

- (c) An Assistant Commissioner to exercise or perform any of the powers or functions of a Deputy Commissioner; *and*
- (d) Any other officer to exercise or perform any of the powers or functions of an Assistant Commissioner.

(2) The Authority may confer power and functions of any officer as additional duties to any officer of the same rank or a step senior or junior in rank.

(3) An officer to whom any powers or functions are conferred under this section shall not assign such powers or functions to any other officer except with the prior permission of the Authority.

Special Judges.

42. (1) The Government may, by notification in the official Gazette, appoint any person who is serving or has served as District and Session Judge for a period of at least five years as Special Judge in consultation with the Chief Justice of Balochistan High Court and, where it appoints more than one Special Judge, it shall specify in the notification the headquarters of each Special Judge and the territorial limits within which he shall exercise jurisdiction under this Act and the rules.

(2) If a Special Judge is, for any reasons, unable to perform his duties under this Act or the rules, District and Sessions Judge of the District shall perform the duties of the Special Judge for the District.

Cognizance of Offence.

43. (1) The Special Judge may, within the limits of his jurisdiction, take cognizance of any offence punishable by him upon:—

- (a) a report in writing made by an officer, not below the rank of Assistant Commissioner with the approval of the Commissioner or by an officer especially authorized in this behalf by the Authority;
- (b) receiving a complaint or information of facts constituting such offence made or communicated by any person; *or*
- (c) his knowledge acquired during any

proceeding before him.

(2) If the Special Judge receives a report under clause (a) of sub-section (1), the Special Judge shall proceed with the trial of the accused.

(3) If the Special Judge receives a complaint or information under clause (b) of sub-section (1), on the basis of his own knowledge, the Special Judge shall, before issuing a summon or warrant for appearance of the person, hold a preliminary inquiry for purposes of ascertaining the truth or falsehood of the complaint, information or knowledge or direct any Magistrate or any officer to hold such inquiry and submit a report, and such Magistrate or officer, shall conduct such inquiry and make a report accordingly.

(4) If, after conducting such an inquiry or after considering the report of such Magistrate or officer, the Special Judge may dismiss the complaint if there are no grounds to proceed further, or may decide to proceed against the person in accordance with Law.

(5) A Special Judge or a Magistrate or an officer holding an inquiry under sub-section (3) may hold such inquiry, as nearly as possible, in accordance with the provisions of section 202 of the Code of Criminal Procedure, 1898 (V of 1898).

Application of the
Code of
Criminal
Procedure,
1898.

44. (1) The provisions of the Code of Criminal Procedure, 1898 (V of 1898), so far as they are not inconsistent with the provisions of this Act, shall apply to all proceedings of the Court of a Special Judge and such court shall be deemed to be a Court of Session for the purposes of the said Code and the provisions of Chapter XXII-A of the Code, so far as applicable and with necessary modifications, shall apply to the trial of cases by the Special Judge under the Act.

(2) For purposes of sub-section (1), the Code of Criminal Procedure, 1898 (V of 1898) shall have effect as if an offence punishable under this Act was one of the offences referred to in sub-section (1) of section 337 of the Code.

Exclusive
Jurisdiction of
Special Judge.

45. No court other than the Special Judge having jurisdiction, shall try an offence punishable by the Special Judge under this Act.

Place of Sitting.

46. A Special Judge shall ordinarily hold sittings at his headquarters provided that keeping in view the general convenience of the parties or the witnesses, he may hold sittings at any other

place.

Persons who may
Conduct
Prosecution.

47. (1) An officer not below the rank of an Assistant Commissioner shall be competent to conduct prosecution before a Special Judge for and on behalf of the Government.

(2) A prosecution conducted under this act before the Special Judge may only be withdrawn by the Authority on the direction or after concurrence of the Government.

CHAPTER – VIII OFFENCES AND ¹[PENALTIES]

Offences and
Penalties.

48. (1) If a person commits any offence described in column 2 of the Table below shall, in addition to and not in derogation of any punishment to which he may be liable under any other law, be liable to the penalty mentioned against that offence in column 3.

(2) The sections referred to in column 4 of the said Table shall be deemed to be meant for illustrative purposes only and the corresponding offence described in column 2 may fall and be prosecuted under other sections of this Act as well.

¹ Substituted for "PENALTIES" (a spelling mistake), by the Balochistan Act II of 2019, with effect from the 1st day of July, 2015. See also foot-note 2 under section 1, sub-section (2) for detail.

Table

S. No.	Offences	Penalties	Section
1	Any person who is required to apply for registration under this Act fails to make an application for registration before providing any taxable services	Such person shall be liable to pay a penalty of ten thousand rupees or five percent of the amount of the tax he would have been liable to pay had he been registered, whichever is higher. In the case of non-compliance of compulsory registration, the minimum penalty shall be ten thousand rupees; If such person who is required to get himself registered under this Act, fails to get registered within ninety days of providing taxable services, he shall be further liable, upon conviction by a Special Judge, to imprisonment for a term which may extend to one year or with fine which may extend to the amount of the tax he would have been liable to pay had he been registered, or with both.	[25 and 27]
2	Where any person fails to furnish a return within the due date	Such person shall be liable to pay a penalty of five thousand rupees provided if a return is not filed within fifteen days of the due date, a penalty of hundred rupees for each day of default shall be levied.	35
3	Where any person fails to deposit the amount of the tax due or any part thereof in the time or manner laid down under this Act or the rules.	(a) Such person shall be liable to pay a penalty of ten thousand rupees or five percent of the tax payable for that period, whichever is higher (b) If the amount of the tax due is not paid even after the expiry of a period of sixty days of issuance of the notice for such payment by an officer, not below the rank of Assistant Commissioner, the person shall be further liable, upon conviction by a Special judge, to imprisonment for a term which may extend to three years, or with fine which may extend to the amount of the unpaid tax, or with both. (c) No penalty shall be levied if any miscalculation is made for the first time during a year.	3, 4, 10 11, 17, 18 and 68
4	Any person who fails to maintain record required under the Act or the rules.	Such person shall pay a penalty of ten thousand rupees or five percent of the total tax payable for the tax period for which he has failed to maintain the required record, whichever is higher.	30, 31 and 32
[5	Where a person, without any reasonable cause, fails to produce the	Such person shall pay a penalty of twenty five thousand rupees for the first default and fifty	30, 32, 53 and 57]

despite receipt of a notice from the Authority or any officer of the Authority directing him to produce such record or information.

Default Surcharge.

- 6 Any person who knowingly or fraudulently: Such person shall be liable to pay a penalty of twenty thousand rupees or one hundred percent of the tax payable for the tax period to which the offence relates, whichever is higher. Such person shall be further liable, upon conviction by a Special Judge, to imprisonment for a term which may extend to five years or with fine which may extend to an amount equal to the tax payable for the tax period to which the offence relates, or with both. General
- (a) submits a false or forged document to any officer of the Authority; or
- (b) destroys, alters, mutilates or falsifies the records; or
- (c) makes a false statement, false declaration, false representation, false personification, or gives any false information.

- 7 Where any person who denies or obstructs the access of an authorized officer to the business premises, registered office or to any other place where records are kept, or otherwise refuses access to accounts of records. Such person shall be liable to pay a penalty of twenty five thousand rupees or one hundred percent of the tax payable for the tax period to which the offence relates, whichever is higher. Such persons shall, further be liable, upon conviction by a Special Judge, to imprisonment for a term which may extend to five years, or with a fine which may extend to an amount equal to the tax payable for the tax period to which the offence relates, or with both. 31, 32 and 56

Exemption from Penalty and Default Surcharge.

- 8 Where any person commits, cause to commit or attempts to commit tax fraud, or abets or connives in the commission of tax fraud equal to twenty five thousand rupees or more. Such person shall be liable to pay a penalty of up to five hundred thousand rupees, but not less than twenty five thousand rupees, or one hundred percent of the tax payable for the tax period to which the offence relates, whichever is higher. Such person shall, further be liable, upon conviction by a Special Judge, to imprisonment for a term which may extend to five years, or with fine which may extend to an amount equal to the tax payable for the tax period to which the offence relates, or with both. 2 (43)

Compounding of Offences.

- 9 Where any person violates any embargo placed on providing of service in connection with recovery of the tax. Such person shall be liable to pay a penalty of twenty five thousand rupees or ten percent of the amount of the tax sought to be recovered, whichever is higher. Such person shall, further be liable, upon conviction by a Special Judge, to imprisonment for a term which may extend to one year, or with fine which may extend to amount equal to the amount of the tax sought to be recovered, or with both. 70

¹ Substituted for the word "Governor" under section 1, sub-section (2) fo

² Substituted for the word, "gazette"

³ Substituted for the word "of", *ibid*

- 10 Where any person obstructs any officer of the Authority in the performance of his official duties under this. Such person shall be liable to pay a penalty of twenty five thousand rupees or one hundred percent of the tax payable for the tax period to which the offence relates, or with both. [General and section 59 and section

Recovery of the Tax
not Levied or
Short-levied.

Such person shall be further liable, upon conviction by a Special Judge, to imprisonment for a term which may extend to one year or with fine not exceeding fifty thousand rupees or with both[:]

[Provided that where any recipient of a service does not pay the amount of tax due to be paid to a service provider, such recipient shall also be liable to action for obstruction under this provision.]

- | | | | |
|----|--|---|---------|
| 11 | Where any person who fails to fulfill any of the conditions, limitations or restrictions prescribed in a notification issued under any of the provisions of the Act or the rules. | Such person shall be liable to pay a penalty of five thousand rupees or three percent of the tax payable for the tax period to which the offence relates, whichever is higher. | General |
| 12 | Where any person who contravenes any provision of this Act or the rules for which no penalty has specifically been provided in this section. | Such person shall be liable to pay a penalty of ten thousand rupees or three percent of the tax payable for the tax period to which the offence relates, whichever is higher. | General |
| 13 | Where any person repeats an offence for which a penalty is provided under this Act. | Such person shall be liable to pay twice the amount of penalty provided under the Act for the said offence. | General |
| 14 | Where any person:— | Such person shall pay a penalty of twenty five thousand rupees or one hundred percent of the amount equal to the loss caused to the tax revenue. | General |
| | (a) knowingly and without lawful authority gains access to or attempts to gain access to the computerized system; <i>or</i> | Such person shall further be liable, upon conviction by the Special Judge, to imprisonment for a term which may extend to one year, or with fine which may extend to an amount equal to the loss caused to the tax revenue, or with both. | |
| | (b) unauthorizedly uses or discloses or publishes or otherwise disseminates information obtained from the computerized system; <i>or</i> | | |
| | (c) falsifies any record or information stored in the computerized system; <i>or</i> | | |
| | (d) knowingly or dishonestly damages or impairs the computerized system; <i>or</i> | | |
| | (e) knowingly or dishonestly damages or impairs any duplicate tape or disc or other medium on which any information obtained from the computerized system is kept or stored; <i>or</i> | | |
| | (f) unauthorizedly uses unique user identifier of any other registered user to authenticate a transmission of | | |

¹ Substituted for the word “miscons”
2 under section 1, sub-section (2)

² Substituted for the word “three”, *i*

³ Substituted for the word “twenty”

⁴ The words “not exceeding thirty c”
note 2 under section 1, sub-section

⁵ New sub-sections (6), (7) and (8).

computerized
system; *or*
(g) fails to comply with or
contravenes any of

in the prescribed manner, an officer of the Authority shall determine the amount in default and order its recovery in the prescribed manner.

(7) For the purpose of this section, the expression “relevant date” means the time of payment of tax or charge as provided under section 18 of the Act.

(8) Notwithstanding anything contained in this Act, the Authority shall have the powers to regulate the system of determination of liability under this section including the powers for transfer of cases and extension of time limit in exceptional circumstances.]

¹[Short Paid Amounts
Recoverable
Without Notice.

52A. Notwithstanding any of the provisions of this Act, where a registered person pays the amount of tax less than the tax due as indicated in his return, the short-paid amount of tax along with default surcharge shall be recovered from such person by attaching his bank accounts, without giving him a show cause notice and without prejudice to any other action prescribed under section 72 of this Act or the rules made under this Act:

Provided that no penalty under section 48 of this Act shall be imposed unless a show cause notice is given to such person.]

Power to Summon
Persons to give
Evidence and
Produce
Documents.

53. (1) An officer may summon any person whose attendance he considers necessary either to tender evidence or to produce documents or any other thing in any audit, inquiry, investigation or proceedings which such officer is making for any of the purposes of this Act and the rules.

(2) Any person summoned under sub-section (1) shall be bound to attend either in person or by an authorized agent, as the officer may direct.

(3) Notwithstanding anything in sub-section (1) and (2), a person who is exempt from personal appearance in the Court under sections 132 and 133 of the Code of Civil Procedure 1908 (V of 1908), shall not be required to appear in person.

(4) Any proceedings under this Act or the rules before an officer shall be deemed to be judicial proceedings within the meanings of sections 193 and 288 of the Pakistan Penal Code 1860 (XLV of 1860).

¹ New section 52A inserted with marginal heading, *ibid*.

Power to Arrest and
Prosecute.

54. (1) An officer authorized by the Authority ²[not below the rank of Assistant Commissioner] by notification in the official Gazette in this behalf, who on the basis of material evidence has reasonable cause to believe that any person has committed a tax fraud or any offence warranting prosecution under this Act, may cause arrest of such person.

(2) All arrests made under this Act shall be carried out in accordance with the relevant provisions of the Code of Criminal Procedure, 1898 (V of 1898).

(3) Where the person suspected of tax fraud or any offence warranting prosecution under this Act is a Company, every Director or officer of that Company whom the officer reasons to believe is personally responsible for actions of the Company contributing to the tax fraud or any offence warranting prosecution under this Act shall be liable to arrest provided that such arrest shall not absolve the Company from the liabilities of payment of the tax, default surcharge and any penalty imposed or due under this Act.

Procedure to be
Followed on
Arrest of a
Person.

55. (1) When an officer arrests a person under section 54, he shall immediately intimate the fact of arrest of that person to the Special Judge who may direct such officer to produce that person at such time and place and on such date as the Special Judge considers expedient.

(2) Notwithstanding anything contained in sub-section (1), any person arrested under this Act shall be produced before the Special Judge or if there is no Special Judge within a reasonable distance to the nearest Magistrate within twenty-four hours of such arrest, excluding the time necessary for the journey from the place of arrest to the Court of the Special Judge or of the Magistrate.

(3) When any person is produced under sub-section (2) before the Special Judge, the Special Judge may, on the request of such person, after perusing the record, if any, and after giving the prosecution an opportunity of being heard, admit him to bail on his executing a bound, with or without sureties, or refuse to admit him to bail and direct his detention at such place as he deems fit.

(4) Nothing contained herein shall preclude the Special Judge from cancelling the bail of any such person at a subsequent stage if, for any reason, he considers such cancellation necessary but before passing such order he shall afford such person an opportunity of being heard, unless for reasons to be recorded he considers that

² Words inserted, by the Balochistan Act II of 2019, with effect from the 1st day of July, 2015. See also foot-note 2 under section 1, sub-section (2) for detail.

the affording of such opportunity shall defeat the purpose of this Act.

(5) When such person is produced under sub-section (2) before a Magistrate, such Magistrate may, after authorizing his detention in such custody at such place and for such period as he considers necessary or proper for facilitating his earliest production before the Special Judge direct his production before the Special Judge on a date and time to be fixed by him or direct such person to be forthwith taken to, and produced before the Special Judge and he shall be so taken or produced.

(6) Nothing in sub-section (2), (3) and (4) shall preclude the Special Judge or the Magistrate from remanding any such person to the custody of the officer holding an inquiry or investigation against that person if such officer makes a request in writing to that effect, and the Special Judge or the Magistrate, after perusing the record, if any, and hearing such person is of the opinion that for the completion of inquiry or investigation it is necessary to make such order but the total period of such custody shall not exceed fourteen days.

(7) When any person is arrested under this Act, the arresting officer shall record the fact of arrest and other relevant particulars in the register specified in sub-section (11) and shall immediately proceed to inquire into the charge against such person and if he completes the inquiry within twenty-four hours of his arrest, and he may after producing such person before the Special Judge or the Magistrate, make a request for his further detention in his custody.

(8) While holding an inquiry under sub-section (7), the officer shall exercise the same powers as are conferred upon or exercisable by an officer in charge of a police station under the Code of Criminal Procedure 1898 (V of 1898), but such officer shall exercise such powers subject to the foregoing provisions of this section while holding an inquiry under this Act.

(9) If the officer, after holding an inquiry, is of the opinion that there is no sufficient evidence or reasonable ground for suspicion against such person, he shall release him on his executing a bond, with or without sureties, and shall direct such person to appear, as and when required, before the Special Judge, and make a report to the Special Judge for the discharge of such person and shall make a full report of the case to his immediate superior.

(10) The Special Judge to whom a report has been made

under sub-section (8) may, after the perusal of record of the inquiry, and hearing the prosecution, agree with such report and discharge the accused or, if he is of the opinion that there is sufficient ground for proceedings against such person proceed with his trial and direct the prosecution to produce evidence.

(11) The officer holding an inquiry under this section shall maintain a register to be called register of arrests and detentions in the form prescribed by the Government in which he shall enter the name and other particulars of every person arrested under this Act, together with the time and date of arrest, the details of the information received, the details of things, goods or documents, recovered from his custody, the name of the witnesses and the explanation, if any, given by him and the manner in which the inquiry has been conducted from day to day; and, such register or authenticated copies of its entries shall be produced before the Special Judge, whenever it is directed by the Special Judge.

(12) After completing the inquiry, the officer shall, as early as possible, submit to the Special Judge, a complaint in the same form and manner in which the officer in charge of a police station submits a report before a Court.

(13) Any Magistrate of the first class may record any statement or confession during inquiry or investigations under this Act in accordance with the provisions of section 164 of the Code of Criminal Procedure, 1898 (V of 1898).

Authorized Officers
to have Access
to Premises,
Stocks,
Accounts and
Records.

56. (1) Any officer authorized in this behalf by the Authority by notification in the official Gazette, shall have free and full access to the business premises, registered office or any other place where any business records or documents required under this Act and the rules are kept or maintained by any registered person or a person liable for registration or whose business activities are covered under this Act and the rules or who may be required for any inquiry or investigation in any tax fraud committed by him or his agent or any other person; and such officer may, at any time, inspect the records, data, documents, correspondence, accounts statements, utility bills, bank statements, information regarding nature and sources of funds or assets with which his business is financed, and any other records or document, including those which are required under any other law maintained in any form or mode and may take into his custody such records, statements, diskettes or documents, in original or copies, in such form as the officer may deem fit against a signed receipt.

(2) The registered person, his agent or any other person specified in sub-section (1), shall answer any question or furnish such information or explanation as may be asked by the authorized officer.

(3) All other Government departments, local bodies, autonomous bodies, corporations or other institutions shall supply requisite information and render necessary assistance to the authorized officer in the course ¹[of] inquiry or investigation under this section.

Obligation to
Produce
Documents and
Provide
Information.

57. (1) Notwithstanding anything contained in this Act or any other law, any person required to maintain any record under this Act and rules, shall, on demand by an officer, not below the rank of an Assistant Commissioner, by notice in writing, as and when specified in the notice:—

- (a) produce for examination, such documents or records which the officer considers necessary or relevant to the audit, inquiry or investigation under this Act;
- (b) allow the officer to take extracts from or make copies of such documents or records; *and*
- (c) appear before the officer and answer any question put to him concerning the documents and records relating to the audit, inquiry or investigation referred to in clause (a).

²(2) An officer of the Authority conducting an audit, inquiry or investigation or otherwise for the purpose of this Act or the rules, may require in writing any person to furnish any information as is held by that person.]

(3) The Authority may require, in writing, any person, department, company or organization, to provide any information or data held by that person, department, company or organization, which in the opinion of the Authority ³[or an offices authorized by the Authority], is required for purposes of formulation of policy or administering or implementing this Act ⁴[and] the rules.

(4) Every person, department, company or organization shall furnish the information[, data and documents]⁵ requisitioned by

¹ Substituted for the word “if”, by the Balochistan Act II of 2019, with effect from the 1st day of July, 2015. See also foot-note 2 under section 1, sub-section (2) for detail.

² Substituted for sub-section (2), *ibid.*

³ Words inserted, by the Balochistan Act II of 2019, with effect from the 1st day of July, 2015. See also foot-note 2 under section 1, sub-section (2) for detail.

⁴ Substituted for the word “ad”, *ibid.*

the Authority or ¹[an officer of the Authority] under ²[this section], within the time specified in the notice issued by the Authority ³[or an officer of the Authority].

Searches under
Warrants.

58. (1) Where any officer has reason to believe that any documents or things which in his opinion, may be useful for, or relevant to, any proceedings under this Act are kept in any place, he may after obtaining a warrant from the Magistrate or from the Commissioner, enter that place and cause a search to be made at any time.

(2) All searches made under sub-section (1) shall be carried out in accordance with the relevant provisions of the Code of Criminal Procedure, 1898 (V of 1898).

Posting of an Officer
⁴[of the
Authority] to
Business
Premises.

59. (1) Subject to such conditions and restrictions as it deems fit to impose, the Authority may post an officer to the premises of a registered person to monitor the provision of services by such registered person.

(2) Notwithstanding anything contained in sub-section (1), if a Commissioner, on the basis of material evidence, has reasonable cause to believe that a registered person is involved in evasion of the tax or tax fraud, he may, by recording the grounds in writing, post an officer of the Authority to the premises of such registered person to monitor provision of services by such person.

(3) A person to whose premises, an officer of the Authority is posted under this section, shall provide on his own cost, all facilities required to meet the departmental requirements of such posting as determined by the Authority or the Commissioner.

Powers of
Adjudication.

60. (1) In respect of cases involving determination of tax liability, assessment of the tax, charging of default surcharge, imposition of penalty and recovery of amount erroneously refunded or any other contravention or violation including tax fraud under this Act or the rules, the jurisdiction and powers of adjudication of the officers shall be as follows:—

(a) *Additional Commissioner*: Cases without any restriction as to the amount of the tax involved or amount erroneously refunded;

(b) *Deputy Commissioner*: Cases where the

⁵ Comma and words inserted, *ibid.*

¹ Substituted for the words “the officer”, *ibid.*

² Substituted for the words, figure with brackets “sub-section (2) and (3), *ibid.*

³ Words inserted, *ibid.*

⁴ Words inserted, *ibid.*

amount of the tax involved or the amount erroneously refunded ¹[****] does not exceed two and a half million rupee;

- (c) *Assistant Commissioner:* Cases where the amount of the tax involved or the amount erroneously refunded ²[does] not exceed one million rupees; *and*
- (d) *Other officers of the Authority:* Such cases, other than those mentioned above, as may be prescribed.

(2) The Commissioner may adjudicate any case falling in the jurisdiction and powers of any officer subordinate to him and appeal against the order passed by ³[the] Commissioner in such cases shall lie to the Appellate Tribunal.

(3) The Authority may regulate the system of adjudication including transfer of cases and extension of time limit.

Explanation.— For purposes of this section, the tax means the principal amount of the tax other than default surcharge and in cases where only default surcharge is involved, the amount of default surcharge.

⁴[Monitoring or Tracking by Electronic or other Means.

60A. (1) Subject to such conditions, restrictions and procedure, as it may deem fit to impose or specify, the Authority may, by notification in the official Gazette, specify any registered person or class of registered persons or any of the services or class of services in respect of which monitoring or tracking of provision of service or services may be implemented through electronic or other means as may be prescribed.

(2) The Authority may, in the prescribed manner, devise and implement an electronic system for monitoring and capturing the transactions recorded or the invoices issued by a registered person or a class of registered persons or a service or services or class of services, and transferring the information, obtained by such monitoring or capturing of transactions or invoices, to the computer systems of the Authority on real time basis or otherwise.

(4) From such date as may be prescribed by the Authority, the persons providing or rendering taxable services shall

¹ The words with comma “exceeds on million rupees, but” omitted, by the Balochistan Act II of 2019, with effect from the 1st day of July, 2015. See also foot-note 2 under section 1, sub-section (2) for detail.

² Substituted for the word “dose”, *ibid.*

³ Substituted for the word “he”, *ibid.*

⁴ New section 60A inserted with marginal heading, by the Balochistan Act II of 2019, with effect from the 1st day of July, 2015. See also foot-note 2 under section 1, sub-section (2) for detail.

compulsory use such electronic means or systems, including fiscal cash registers, as may be specified or prescribed by the Authority, for issuance of tax invoice.]

Revision by the
Commissioner.

61. (1) The Commissioner may, of his own motion or on an application made in writing by a registered person for revision, call for and examine the record of any proceedings under this Act ¹[or the rules made thereunder] in which an order has been passed by an officer subordinate to him.

(2) If after examining the record under sub-section (1), the Commissioner is not satisfied with the legality or propriety of any order passed by an officer, the Commissioner may make such revision to the order as he may deem fit.

(3) No order imposing or enhancing any penalty or fine requiring payment of a greater amount of the tax than the originally levied amount shall be passed unless the person affected by such order has been given an opportunity of showing cause and of being heard.

(4) The Commissioner shall not revise any order under sub-section (2) if:—

- (a) an appeal under section 63 is pending or the matter has been referred for resolution under section 71;
- (b) where an appeal against the order lies under section 63, the time within which such appeal can be made has not expired or the person has not waived in writing his right of appeal;
- (c) in the case of an application made by a person, the application has not been made within ninety days of the date on which such order was served on the person, unless the Commissioner is satisfied that the person was prevented by sufficient cause from making the application within the time allowed; *and*
- (d) in the case where the Commissioner has on his own motion called for and examined an order passed by a subordinate officer, more than five years have lapsed from the date of the original order.

¹ Words inserted, *ibid.*

(5) No application for revision of an assessment shall be made under sub-section (1) unless the amount of the tax due under the assessment, as is not in dispute, has been paid by the taxpayer.

Revision by the Authority.

62. (1) The Authority may, of its own motion, call for and examine the record of any departmental proceedings under this ¹[Act] or the rules for the purpose of satisfying itself as to the legality or propriety of any decision or order passed therein by an officer.

(2) If after examining the record under sub-section (1), the Authority is not satisfied with the legality or propriety of any decision or order passed by an officer, it may pass such order as it may deem fit.

(3) No order imposing or enhancing any penalty or fine requiring payment of a greater amount of the tax than the originally levied amount shall be passed unless the person affected by such order has been given an opportunity of showing cause and of being heard.

(4) No proceeding under this section shall be initiated in a case where an appeal under section 67 is pending or the matter has been referred for resolution under section 71.

(5) No order shall be made under this section after the expiry of five years from the date of the original decision or order of the subordinate officer referred to in sub-section (1).

CHAPTER – IX APPEALS AND REFERENCES

Appeals.

63. (1) Any person, other than the Authority or any of its employees, aggrieved by any decision or order passed under section ²[23, 24, 27, 28, 29, 48, 49, 52, 60, 74 and 81] by an officer of the Authority other than Commissioner may, within thirty days of the date of receipt of such decision or order, prefer an appeal to the Commissioner (Appeals).

(2) An appeal under sub section (1) shall:—

(a) be in the prescribed form;

¹ Substituted for the word “act”, by the Balochistan Act II of 2019, with effect from the 1st day of July, 2015. See also foot-note 2 under section 1, sub-section (2) for detail.

² Substituted for the figure “60”, *ibid*.

- (b) be verified in the prescribed manner;
 - (c) state precisely the grounds upon which the appeal is made;
 - ¹[(cc) in case the appellant desires to be heard through an agent or authorized representative in terms of section 73 or section 76, be accompanied with a Letter of Authorization, as prescribed;]
 - (d) be accompanied by the fee specified in sub-section (3); *and*
 - (e) be lodged with the Commissioner (Appeals) within the time set out in sub-section (4).
- (3) The prescribed fee shall be:—
- (a) where the appellant is a company, one thousand rupees; *or*
 - (b) where the appellant is not a company, two hundred rupees.

(4) An appeal shall be preferred to the Commissioner (Appeals) within thirty days of the receipt of the decision or order passed under section 60.

(5) The Commissioner (Appeals) may, upon application in writing by the appellant, admit an appeal after the expiration of the period specified in sub-section (4) if the Commissioner (Appeals) is satisfied that the appellant was prevented by sufficient cause from lodging the appeal within that period.

Procedure in Appeal. 64. (1) The Commissioner (Appeals) shall give notice of the day fixed for the hearing of the appeal to the appellant and to the officer of the Authority against whose order the appeal has been made.

(2) The Commissioner (Appeals) may adjourn the hearing of the appeal from time to time.

(3) The Commissioner (Appeals) may, before the hearing of an appeal, allow the appellant to file any new ground of appeal not specified in the grounds of appeal already filed by the appellant where the Commissioner (Appeals) is satisfied that the omission from the appellant in the form of appeal was not willful or unreasonable.

¹ New clause (cc) inserted, by the Balochistan Act II of 2019, with effect from the 1st day of July, 2015. See also foot-note 2 under section 1, sub-section (2) for detail.

(4) The Commissioner (Appeals) may stay the recovery of any tax due by virtue of the decision or order being appealed against and any such order made by the Commissioner (Appeals) shall remain operative for not more than fifteen days during which period a notice shall be issued to the respondent and after hearing the parties, the order staying recovery may be confirmed, varied or vacated as the Commissioner (Appeals) deems fit but stay order so confirmed, varied or vacated as the Commissioner (appeals) deems fit but the stay order so confirmed or varied shall remain operative for not more than sixty days, including any period for which the recovery may have been stayed prior to the confirmation or variation of the stay order.

(5) The Commissioner (Appeals) may, before disposing of an appeal, call for such particulars, documents, records or information as the Commissioner (Appeals) may require ¹[respecting] the matters arising in the appeal or cause further inquiry to be made by the officer of the Authority.

Decision in Appeal.

65. (1) In disposing of an appeal lodged under section 63, the Commissioner (Appeals) may pass such order as he deems fit, confirming varying, altering, ²[setting] aside or annulling the decision or order appealed against.

(2) In deciding an appeal, the Commissioner (Appeals) may make such further inquiry as may be necessary provided that he shall not remand the case for de novo consideration.

(3) The Commissioner (Appeals) shall not increase the amount of any tax payable by the appellant unless the appellant has been given an opportunity of showing cause against such increase.

(4) The Commissioner ³[(Appeals)] shall communicate his order to the appellant and the Authority.

(5) An order passed by the Commissioner (Appeals) under sub-section (1) shall be passed not later than one hundred and twenty days from the date of filing of appeal or within such extended period, not exceeding sixty days, as the Commissioner (Appeals) may, for reasons to be recorded in ⁴[writing], fix.

(6) In computing the aforesaid time period, any period during which the proceedings are adjourned on account of a stay

¹ Substituted for the word "resecting", by the Balochistan Act II of 2019, with effect from the 1st day of July, 2015. See also foot-note 2 under section 1, sub-section (2) for detail.

² Substituted for the word "sting", *ibid*.

³ Substituted for the bracket and words "(Appeals)", *ibid*.

⁴ Substituted for the word "writhing", by the Balochistan Act II of 2019, with effect from the 1st day of July, 2015. See also foot-note 2 under section 1, sub-section (2) for detail.

order or proceedings under section 71 or the time taken through adjournments by the appellant shall be excluded.

(7) Where the Commissioner (Appeals) has not made an order under sub-section (1) before the expiration of one hundred and eighty days from the end of the month in which the appeal was lodged, the Commissioner (Appeals) shall transfer his appeal to the Appellate Tribunal and the Tribunal shall decide the appeal under this Act as if it has been filed against the order of the Commissioner (Appeals).

(8) While transferring the undecided appeal to the Appellate Tribunal, the Commissioner (Appeals) shall attach his comprehensive report explaining the circumstances and reasons due to which the appeal could not be decided within time.

(9) For purposes of sub-section (5), any period during which the hearing of an appeal is adjourned on the request of the appellant shall be excluded in the computation of the period mentioned in the sub-section.

¹[Appellate Tribunal.] 66. (1) There shall be an Appellate Tribunal established by the Government to exercise the functions conferred on such Tribunal by this Act or the rules made thereunder.

(2) The Appellate Tribunal shall consist of a Chairperson and such other judicial and technical members as are appointed by the Government having regard to the needs of the Tribunal.

(3) A person may be appointed as a Judicial Member of the Appellate Tribunal for a period of three years from amongst the persons who —

- (a) is or has been a Judge of the Balochistan High Court, or is or has been Judge of a District and Session Court with at least two years of service as a District and Session Judge; *or*
- (b) is not more than sixty-five years of age on the date of appointment; *or*
- (c) a Judicial member, if being in service, shall be appointed in consultation with the Balochistan High Court.

(4) A person may be appointed as a Technical Member of the Appellate Tribunal for a period of three years from amongst the persons who —

¹ Substituted for section 66 with marginal heading, *ibid*.

- (a) is retired officer in BS-21 of the Federal Board of Revenue; *or*
- (b) is or has been a Commissioner of the Balochistan Revenue Authority or Federal Board of Revenue having at least two years of experience as Commissioner (Appeals); *or*
- (c) is not more than sixty-five years of age on the date of appointment;

(5) The technical members of the Appellate Tribunal shall be eligible for re-appointment for a similar term, provided that there shall be no further re-appointment of such person on expiry of second term.

(6) The Government shall appoint a member of the Appellate Tribunal as Chairperson of the Appellate Tribunal and, except in special circumstances, the person appointed should be a judicial member.

(7) The powers and functions of the Appellate Tribunal shall be exercised and discharged by Benches constituted from members of the Tribunal by the Chairperson of the Appellate Tribunal.

(8) Subject to sub-section (7), a Bench shall consist of not less than two members of the Appellate Tribunal and shall be constituted in such a manner as to contain equal number of judicial and technical members, or so that the number of members of one class does not exceed the number of members of the other class by more than one.

(9) The government may, by notification in the official Gazette, direct that all or any of the powers of the Appellate Tribunal shall be exercised by: —

- (a) any one member; *or*
- (b) more members than one, jointly or severally.

(10) Notwithstanding anything contained in sub-sections (7) and (8), the Chairperson may constitute as many Benches consisting of a single member as he may deem necessary to hear such cases or class of cases as the Government may by order in writing, specify.

(11) The Chairperson or any other member of the Appellate Tribunal authorized in this behalf by the Chairperson, may sitting singly, dispose of any case where the amount of tax or

penalty involved does not exceed five million rupees.

(12) Subject to sub-section (10), if the members of a Bench differ in opinion on any point, the point shall be decided according to the opinion of the majority.

(13) If the members of a Bench are equally divided on a point, they shall state the point on which they differ and the case shall be referred by the Chairperson for hearing on that point to one or more other members of the Appellate Tribunal, and the point shall be decided according to the opinion of the majority of the members of the Tribunal who have heard the case including those who first heard it.

(14) If there are an equal number of members on the Appellate Tribunal, the Government may appoint an additional member for the purpose of deciding the case on which there is a difference of opinion.

(15) Subject to this Act, the Appellate Tribunal shall have the power to regulate its own procedure, and the procedure of benches of the Tribunal in all matters arising out of the discharge of its functions including the places at which the benches shall hold their sittings.

(16) The Government may from time to time increase or decrease the number of members of the Appellate Tribunal by way of notification in the official Gazette.]

Appeal to the
Appellate
Tribunal.

67. (1) Where the taxpayer or an officer not below the rank of Additional Commissioner objects to any order passed by the Commissioner (Appeals), including an order under sub section (4) of section 64, the taxpayer or the officer may appeal to the Appellate Tribunal against such order.

(2) An appeal under sub-section (1) shall be:—

- (a) in the prescribed form;
- (b) verified in the prescribed manner;
- (c) accompanied, except in case of an appeal preferred by an officer by the fee specified in sub-section (3); *and*
- (d) preferred to the Appellate Tribunal within sixty days of the date of receipt of the order of the Commissioner (Appeals) by the taxpayer or the officer.

(3) The fee for an appeal shall be two thousand rupees.

(4) The Appellate Tribunal may, upon application in writing, admit an appeal after the expiration of the period specified in clause (d) of sub-section (2) if it is satisfied that the person appealing was prevented by sufficient cause from filing the appeal within that period.

Disposal of Appeals
by the Appellate
Tribunal.

68. (1) The Appellate Tribunal may, before disposing ¹[of] an appeal, call for such particulars, documents, records or information as it may require in respect of the matters arising from the appeal or cause further inquiry to be made by the officer of the Authority.

(2) The appellate Tribunal shall afford an opportunity of being heard to the parties to the appeal and, in case of default by any of the parties on the date of hearing, the Tribunal may, if it deems fit, dismiss the appeal in default, or may proceed ex-parte to decide the appeal on the basis of the available record but the Appellate Tribunal shall decide the appeal within six months from the date of filing of the appeal.

(3) The Appellate Tribunal may stay the recovery of any tax due by virtue of the decision or order being appealed against and any such ²[order] made by the Appellate Tribunal shall remain operative for not more than thirty days during which period a notice shall be issued to the respondent and after hearing the parties, the order staying recovery may be confirmed, varied or vacated as the Appellate Tribunal deems fit but the stay order so confirmed or varied shall remain operative for not more than ninety days including any period for which the recovery may have been stayed prior to the confirmation or variation of the stay order.

(4) In deciding the appeal, the Appellate Tribunal may, without prejudice to the powers specified in sub-section (2), make an order to: —

(a) affirm, modify or annul the order being appealed against; *or*

(b) remand the case to the officer or the

¹ Substituted for the word “if”, by the Balochistan Act II of 2019, with effect from the 1st day of July, 2015. See also foot-note 2 under section 1, sub-section (2) for detail.

² Substituted for the word “order”, by the Balochistan Act II of 2019, with effect from the 1st day of July, 2015. See also foot-note 2 under section 1, sub-section (2) for detail.

Commissioner (Appeals) for making such inquiry or taking such action as the Tribunal may direct.

(5) The Appellate Tribunal shall not increase the amount of any tax payable, penalty or default surcharge unless the taxpayer has been given a reasonable opportunity of showing cause against such increase.

(6) The Appellate Tribunal shall communicate its order to the taxpayer and the Commissioner.

(7) Save as provided in any other law, the decision of the Appellate Tribunal on an appeal shall be final.

Reference to the
High Court.

69. (1) A reference to the High Court shall lie only if a question of law is involved in a case.

(2) Any person or the Authority may, within sixty days from the date of communication of the final order of the Appellate Tribunal, prefer a reference in the prescribed form along with a statement of the facts of the case and question of law involved in the case.

(3) The High Court may dismiss a reference in limine if it is satisfied that the reference does not contain any question of law for determination.

(4) The reference under this section shall be heard by a bench of at least two Judges of the High Court and provision of section 98 of the Code of Civil Procedure 1908 (V of 1908) shall, as far as possible, apply to such reference.

(5) The High Court shall send a copy of the judgment under the seal of the Court to the Appellate Tribunal.

(6) Notwithstanding that a reference has been preferred in the High Court, the tax shall be paid in accordance with the order of the Appellate Tribunal.

(7) If the tax liability is reduced by the High Court and the Authority decides to seek leave to appeal to the Supreme Court, the Authority may, within thirty days of the receipt of the judgment of the Court, apply to the High Court to postpone the refund until the decision by the Supreme Court.

(8) Section 5 of the Limitation Act 1908 (IX of 1908) shall apply to a reference under Sub-section (1).

(9) A court fee of rupees one thousand shall be affixed on a reference under this section except when it is filed by the

Authority.

Deposit of the Tax
Demand while
Appeal is
Pending.

70. Where in any appeal, the decision or order appealed against relates to any tax demanded under this Act, the person who has filed the appeal shall, pending the appeal, deposit the admitted amount of the tax based on the return filed under section 35 or as may be determined by the Commissioner (Appeals) or the Appellate Tribunal where such return has not been filed.

¹[Alternative]
Dispute
Resolution.

71. (1) Notwithstanding any other provisions of this Act or the rules, any registered person aggrieved in connection with any dispute pertaining to:—

- (a) the liability of the tax against the registered person;
- (b) the extent of waiver of default surcharge and penalty;
- ²(c) relaxation of any procedural or technical irregularities and condition of any prescribed time limitation; *and*
- (d) any other specific relief required to resolve the dispute, may apply to the Authority for the appointment of a committee for the resolution of any dispute mentioned in detail in the application.]

(2) Notwithstanding anything contained in sub-section (1), the Authority shall not accept an application under sub-section (1) where criminal proceedings have been initiated or where the Authority is of the opinion that the interpretation of a question of law having a larger impact on revenue or on a number of similar cases is involved.

(3) The Authority may, after examination of the application of a registered person, appoint a committee of not less than three persons within thirty days of receipt of such application, consisting of an officer of the Authority not below the rank of an Additional Commissioner and nominees from the notified panel consisting of Chartered or Cost Accountants, Advocates, representatives of trade bodies or associations, retired officers of the rank of not less than BS-20, retired Judges, or any other reputable taxpayers, for the resolution of the dispute.

¹ Substituted for the word "Alternate", by the Balochistan Act II of 2019, with effect from the 1st day of July, 2015. See also foot-note 2 under section 1, sub-section (2) for detail.

² Substituted for the clauses (c), (d) and (e), *ibid*.

(4) The committee constituted under sub section (3) shall examine the issue and may, if it deems fit, conduct an inquiry, seek expert opinions, direct any officer of the Authority or any other person to conduct an audit and shall make recommendations to the Authority within ninety days of its constitution in respect of the dispute.

(5) If the committee fails to make recommendations within the said period, the Authority may dissolve the committee and constitute a new committee which shall decide the matter within a further period of ninety days and even if after expiry of that period the dispute is not resolved, the matter shall be taken up before the appropriate forum provided under this Act for decision.

(6) The Authority may, on the recommendation of the committee, pass such order, as it may deem appropriate within forty-five days of the receipt of the recommendations of the committee.

(7) The registered person may make payment of the tax as determined by the Authority in its order under sub section (6), and such order of the Authority shall be submitted before the forum, Appellate Tribunal or the Court where the matter is pending adjudication for consideration of orders as deemed appropriate.

¹[Appointment of Ombudsman.]

¹[71A. Government may appoint an Ombudsman or may assign duties and functions of Ombudsman to any officer retired or serving not below the rank of BS-21 officer to act as an Ombudsman with regard to the redressal of grievances of the tax payers or the registered persons for maladministration involving inattention, neglect, inordinate delays and ineptitude on the part of an officer of the Authority in the discharge of his function and duties, and may advise the Authority to adopt corrective measures for implementation of such advice. Government may frame rules in consultation with the Authority for implementation of the provisions of this section.]

CHAPTER – X RECOVERY OF ARREARS

¹ New section 71A inserted with marginal heading, by the Balochistan Act II of 2019, with effect from the 1st day of July, 2015. See also foot-note 2 under section 1, sub-section (2) for detail.

Recovery of Arrears
of Tax.

72. (1) Subject to sub-section (2), where any amount of the tax is due from any person, the officer of the Authority may:—

- (a) deduct the amount from any money owing to the person from whom such amount is recoverable and which may be at the disposal or in the control of such officer or any officer of the Authority;
- (b) require by a notice in writing any person who holds or may subsequently hold any money for or on account of the person from whom tax is recoverable to pay to such officer the amount specified in the notice;
- ¹[(bb) require by a notice in writing payment of money owed to a taxpayer by any person on account of legally enforceable relations created between the taxpayer and the other person including but not limited to purchase contracts, contracts with credit or financial institutions or with banking companies, lease contracts, loan agreement, building loan contracts, life insurance contracts, employment or work contracts.]
- ²[(c) require by a notice in writing any bank to attach the person's bank accounts and to remit the amount, sought to be recovered, to the Authority;
- (d) place embargo on economic activity of the person or seal the business premises of the person till such time as the amount of tax is paid or recovered in full;]
- (e) attach and sell any movable or immovable property of the person from whom the tax is due; *and*
- (f) recover such amount by attachment and sale of any movable or immovable property of the guarantor, person, company, bank or financial institution where a guarantor or any other person, company, bank or financial institution

¹ New clause (bb) inserted, by the Balochistan Act II of 2019, with effect from the 1st day of July, 2015. See also foot-note 2 under section 1, sub-section (2) for detail.

² Substituted for clauses (c) and (d), *ibid.*

fails to make payment under such guarantee, bond or instrument[:]¹

²[Provided that no action shall be taken against the person during the pendency of appeal, if any, filed under section 63 of the Act, if he deposits at least twenty-five percent the amount of the tax demanded from him.]

(2) If any arrears of tax, default surcharge, penalty or any other amount which is payable by any person cannot be recovered in any manner whatsoever, the Authority or the Commissioner if so authorized by the Authority, may for reasons to be recorded in writing write off the arrears or amount in the manner in the prescribed manner.

³[(3) For the purpose of recovery of tax, penalty or any other demand raised under this Act or the rules, the Authority or any officer of the Authority authorized in this behalf, shall have the same powers of a Civil Court under the Code of Civil procedure, 1908 (V of 1908) for recovery of an amount due under a decree.

(4) Provisions of Land Revenue Act, 1967 would *mutatis mutandis* apply for the recovery of the arrears of the taxable amount to any person under this Act or rules made thereunder.

(5) The Deputy Commissioner and the Assistant Commissioner of the Authority shall have and exercise the powers of the Collector and Assistant Collector respectively as defined in Land Revenue Act, 1967⁴ for the purposes of recovery of arrears of Sales Tax.]

CHAPTER – XI AGENTS, REPRESENTATIVES AND E-INTERMEDIARIES

- Agent.
73. (1) For purposes of this Act and subject to sub-section (2) and (3), the expression ‘agent’ in respect of a registered person, means:—
- (a) where the person is an individual under a legal disability, the guardian or manager who receives or is entitled to receive income, financial gains or benefits, funds, money or property on behalf, or for the benefit of[*]⁵ the

¹ Substituted for the full-stop, by the Balochistan Act II of 2019, with effect from the 1st day of July, 2015. See also foot-note 2 under section 1, sub-section (2) for detail.

² Proviso added, *ibid.*

³ New sub-sections (3), (4) and (5) inserted, *ibid.*

⁴ That is West Pakistan Act of 1967 (Act XVII of 1967) as adopted by the Balochistan Laws (Adaptation Order, 1975, published in Balochistan Gazette No. 17, dated 9th May, 1975.

individual;

- (b) where the person is a Company (other than a Trust, a Provincial Government, or local authority in Pakistan), a Director or a Manager or Secretary or Accountant or any similar officer of the company;
- (c) where the person is a Trust declared by a duly executed instrument in writing, whether testamentary or otherwise, any trustee of the trust;
- (d) where the person is a Provincial Government, or local authority in Pakistan, any individual responsible for accounting for the receipt and payment of money or funds on behalf of the Provincial Government or the local authority;
- (e) where the person is an Association of persons, a Director or a Manager or Secretary or Accountant or any similar officer of the Association or, in the case of a firm, any partner in the firm;
- (f) where the person is the Federal Government, any individual responsible for accounting for the receipt and payment of moneys or funds on behalf of the Federal Government; *or*
- (g) where the person is a public international organization, or a foreign government or Political sub-division of a foreign government, any individual responsible for accounting for the receipt and payment of moneys or funds in Pakistan on behalf of the organization, government, or political subdivision of the government; or
- (h) when any person is expressly or impliedly authorized by a registered person to be his agent for all or any of the purposes of this Act.

⁵ Comma omitted, by the Balochistan Act II of 2019, with effect from the 1st day of July, 2015. See also foot-note 2 under section 1, sub-section (2) for detail.

(2) Where Court of Wards, Administrator General, Official Trustee, or any receiver or manager appointed by, or under any order of a Court receives or is entitled to receive income on behalf, or for the benefit of any person, such Court of Wards, Administrator General, Official Trustee, receiver or manager shall be the agent of the person for purposes of this Act.

(3) Notwithstanding anything in this section, any registered person may expressly or impliedly authorize another person to be his agent for all or any of the purposes this Act.

Liability and
Obligations of
Agents.

74. (1) Every agent of a person shall be responsible for performing any duties or obligations imposed by or under this Act and the rules on the person, including the payment of the tax.

(2) Subject to sub-section (5) of this section, the tax that by virtue of sub-section (1), is payable by an agent of a registered person shall be recoverable from the agent only to the extent of any assets of the registered person that are in the possession or under the control of the agent.

(3) Every agent of a registered person who pays any tax owing to the registered person shall be entitled to recover the amount so paid from the registered person or to retain the amount so paid out of any moneys of the registered person that are in the agent's possession or under the agent's control.

(4) Any agent, or any person who apprehends that he may assessed as an agent, may retain out of any money payable by him to the person on whose behalf he is liable to pay the tax (hereinafter in this section referred to as the 'principal'), a sum equal to his estimated liability under this act, and in the event of disagreement between the principal and such an agent or a person as to the amount to be so retained, such agent or person may obtain from the Commissioner a certificate stating the amount to be so retained pending final determination of the tax liability and the certificate so obtained shall be his conclusive authority for retaining that amount.

(5) Every agent shall be personally liable for the payment of any tax due by the agent if, while the amount remains unpaid, the agent:—

- (a) alienates, charges or disposes of any moneys received or accrued in respect of which the tax is payable; *or*
- (b) disposes of or parts with any moneys or funds

belonging to the registered person that if such tax could legally have been paid from or out of such moneys or funds.

(6) Nothing in this section shall relieve any person from performing any duties imposed by or under this Act on the person, which the agent of the person has failed to perform.

Liability of the Registered Person for the Acts of his Agent.

75. A registered person shall be responsible for any and all acts done by his agent.

Appearance by ¹[Authorized] Representative.

76. A registered person required to appear before the Appellate Tribunal or an officer in connection with any proceedings under this Act may, in writing authorize any person having such qualification as may be prescribed by the Authority, to represent him or appear on his behalf.

E-intermediaries to be Appointed.

77. (1) Subject to such conditions, limitations and restrictions as the authority may impose, the Authority may, by a notification in the official Gazette, appoint a person as e-intermediary to electronically file returns and other electronic document under this Act and the rules on behalf of a registered person.

(2) A registered person may authorize an e-intermediary to electronically file returns or any other documents on his behalf as specified in sub-section (1).

(3) The return or such other documents filed by an e-intermediary on behalf of a registered person shall be deemed to have been filed by that registered person.

(4) Where this Act requires anything to be done by a registered person and if such thing is done by an e-intermediary authorized by the registered person under sub-section (2), unless the contrary is proved, such thing shall be deemed to have been done with the knowledge and consent of the registered person so that in any proceedings under this Act, the registered person shall be liable as if the thing has been done by him.

(5) Where an e-intermediary, authorized by a registered person under sub-section (2) to act on his behalf, knowingly or willfully submits false or incorrect information or document or declaration with an intent to avoid payment of the tax due or any

¹ Substituted for the word "Theorized", by the Balochistan Act II of 2019, with effect from the 1st day of July, 2015. See also foot-note 2 under section 1, sub-section (2) for detail.

part thereof, such e- intermediary shall be jointly and severally responsible for recovery of the amount of tax short paid as a result of such incorrect or false information or document or declaration, without prejudice to any other action that may be taken against him or the registered person under the relevant provisions of the law.

(6) The Authority may, by notification in the official Gazette, prescribe rules for the conduct and transaction of business of e-intermediaries, including their appointment, suspension and cancellation of appointment, subject to such conditions and restrictions as specified in such rules.

CHAPTER – XII GENERAL ADMINISTRATION

Power to Make
Rules.

78. (1) The authority may, with the approval of the ¹[Government] and by notification in the official Gazette, make the rules for carrying out the purposes of any of the provisions of this Act.

(2) All rules made under sub-section (1) during a financial year shall be laid before the Provincial Assembly of Balochistan at the time of presentation of the Annual Budget for the next financial year.

(3) The rules made under this Act shall be collected, arranged and published along with general orders and departmental instructions, directions, notifications and rulings, if any, at appropriate intervals and sold to the public at a reasonable price.

²[Power to Restrain
Certain Authorities.

78A. The Authority may, with the approval of the Government and by notification in the official Gazette, require that any authority competent to issue or renew a license or to grant permission to any person to engage in an economic activity which is a taxable service, shall not issue or renew such license or grant permission unless the licensee or the grantee furnishes the evidence that he is a duly registered person under section 25, section 26 or section 27 of the Act.]

Computerized
System.

79. (1) The Authority may prescribe the use of a computerized system for carrying out the purposes of this Act and the rules including the receipt of applications for registration, returns and such other declarations or information required to be provided under this Act and the rules from such date and for such registered

¹ Substituted for the word “government”, by the Balochistan Act II of 2019, with effect from the 1st day of July, 2015. See also foot-note 2 under section 1, sub-section (2) for detail.

² New section 78A inserted with marginal heading, *ibid*.

persons or class of persons as the Authority may, by notification in the official Gazette, specify.

(2) The Authority may ¹[make the rules to] regulate the conduct and transaction of business in relation to the submission of returns or other information to the Authority by the persons required to transmit or receive any information through the computerized system, including matters such as the grant of authorization, suspension and cancellation of authorization and for security of the information transmitted or received through the computerized system.

(3) The information received in the computerized system from or on behalf of any registered person shall, for all official and legal purposes, be deemed to have been furnished by and received from such registered person.

(4) The business information gathered through computerized system shall be confidential to be used only for official and legal purposes and no unauthorized person shall claim or be provided any access to such information.

Service of Orders
and Decisions.

80. (1) Subject to this Act, any notice, order or requisition required to be served on an individual for the purposes of this Act shall be treated as properly served on the individual if:—

- (a) personally served on the individual or, in the case of an individual under a legal disability the agent of the individual;
- (b) send by registered post or courier service to the individual's usual or last known address in Pakistan; *or*
- (c) served on the individual in the manner prescribed for service of a summon under the Code of Civil Procedure, 1908 (V of 1908).

(2) Subject to this Act, any notice order or requisition required to be served on any person, other than an individual to whom sub-section (1) applies, for the purposes of this Act, shall be treated as properly served on the person if:—

- (a) personally served on the agent of the person;
- (b) sent by registered post or courier service to the person's registered office address for service of notices under this Act in Pakistan or

¹ Words inserted, by the Balochistan Act II of 2019, with effect from the 1st day of July, 2015. See also foot-note 2 under section 1, sub-section (2) for detail.

where the person does not have such office or address, the notice is sent by registered post to any office or place of business of the person in Pakistan; *or*

- (c) served in the manner prescribed for service of a summons under the Code of Civil Procedure, 1908 (V of 1908).

(3) Where an association of persons is dissolved, any notice, order or requisition required to be served under this Act, on the association or a member of the association may be served on any person who was the principal officer or a member of the association immediately before such dissolution.

(4) Where a business stands discontinued, any notice order or requisition required to be served under this Act, on the person discontinuing the business may be served on the person personally or on any individual who was the person's agent at the time ¹[of] discontinuance.

(5) The validity of any notice issued under this Act or the validity of any service of a notice shall not be called into question after notice has been complied with in any manner.

(6) Any registered person may indicate, in the manner prescribed by the Authority, that he ²[wishes] to electronically receive all or specific communications, including notifications, orders, assessments and requisitions from the Authority, the Appellate Tribunal or any officer of the Authority.

(7) The Authority may, by notification in the official Gazette, direct that all or specific communications, including ³[notifications, notices, showcase notices, orders, assessments and requisitions from the Authority] the Appellate Tribunal or any officer to a specific registered person or class of registered persons shall be made electronically.

(8) For purposes of sub-section (6) and (7), a registered person shall be considered to have received the electronic communication within seventy two hours of the sending of the electronic communication by the Authority, Appellate Tribunal or the officer of the Authority.

(9) For purposes of sub-section (6), (7) and (8), an

¹ Word inserted, by the Balochistan Act II of 2019, with effect from the 1st day of July, 2015. See also foot-note 2 under section 1, sub-section (2) for detail.

² Substituted for the word "wishes", *ibid*.

³ Substituted for the words "notification order assessments and requisitions from the authority", *ibid*.

electronic communication includes a communication sent by email.

Correction of Clerical Errors. 81. (1) Any clerical or arithmetical error in any assessment, adjudication order or decision may, at any time be corrected by the officer of the Authority who made the assessment or adjudication or passed such order or decision or by his successor in office, through an order made under this section.

(2) Before any correction is made under sub-section (1), notice shall be given to the registered person likely to be affected by such correction.

Issuance of Duplicate of the Tax Documents. 82. An officer of the Authority not below the rank of the Assistant Commissioner may, ¹[on written request of a registered person and] on payment of one hundred rupees, issue an attested copy of any document filed by a registered person with the Authority.

Power to Issue Orders, Instructions and Directions. 83. The Authority may issue such orders, instructions and directions, not inconsistent with this Act and the rules, to all officers of the authority, as it may deem necessary to implement, administer or enforce the provisions of this Act and the rules.

Officers of the Authority to Follow Orders. 84. (1) All officers of the Authority and other persons employed in the administration of this Act and the rules shall observe and follow the orders, instructions and directions of the Authority.

(2) No such orders, instructions or directions shall be given so as to interfere with the powers or discretion of officers of the Authority in the exercise of their judicial or quasi-judicial functions.

CHAPTER – XIII MISCELLANEOUS

Computation of Limitation Period. 85. In computing the period of limitation prescribed for any appeal or application under this Act, the day on which the order complained against was served and, if the concerned person was not furnished with a copy of the order, the time requisite for obtaining a copy of such order shall be excluded.

Condonation of Time-limit. 86. (1) Where any time or period has been specified under any of the provisions of the Act or the rules within which any act or thing, including submission of an application, filing of a return or payment of tax, is to be done, the Authority may permit such

¹ Words inserted, by the Balochistan Act II of 2019, with effect from the 1st day of July, 2015. See also foot-note 2 under section 1, sub-section (2) for detail.

application to be made or such act or thing to be done within such time or period as it may consider appropriate.

¹[*Explanation*: For the purpose of this section, the expression “act or thing to be done” includes any action or thing to be done by a registered person or by the authorities specified in section 39 of the Act.]

(2) The Authority may, by notification in the official Gazette, and subject to such limitations or conditions as may be specified therein, empower any Commissioner or the officer of the Authority to exercise the power under this section in any case or class of cases.

Bar of Suits,
Prosecution and
other Legal
Proceedings.

87. (1) No suit ²[or other legal proceedings] shall be brought in any Civil Court to set aside or modify ³[any notice issued,] any order passed, any assessment made, any tax levied, any penalty or default surcharge imposed or ⁴[any collection of tax made or any action taken for collection or recovery of any tax or arrears of tax] under this Act.

(2) No suit, prosecution or other legal proceedings shall lie against the Government or against any public servant in respect of any ⁵[action taken or notice issued or any decision made or any] order passed in good faith under this Act.

(3) Notwithstanding anything in any other law, no investigation or inquiry shall be undertaken or initiated by any ⁶[governmental] agency against any officer or official for anything done in his official capacity under this Act, ⁷[rules, instructions or directions made or issued thereunder without prior] permission of the Authority.

Removal of
Difficulties.

88. (1) The Government may pass such order, for removing any difficulty or for bringing the provisions of this Act into effective operation direct that provisions of this Act shall, during such period as may be specified in the order, have effect subject to such adaptations whether by way of modification or addition or omission as it may deem to be necessary or expedient.

(2) The power under this section shall not be exercised

¹ Explanation added to sub-section (1), by the Balochistan Act II of 2019, with effect from the 1st day of July, 2015. See also foot-note 2 under section 1, sub-section (2) for detail.

² Words inserted, *ibid*.

³ Words inserted, *ibid*.

⁴ Substituted for the words “any tax made”, *ibid*.

⁵ Words inserted, *ibid*.

⁶ Substituted for the word “government”, *ibid*.

⁷ Substituted for the words “except with the”, *ibid*.

after the expiry of ¹[eight] years from the commencement of this Act.

Repeal and Saving. 89. (1) The Balochistan Sales Tax Ordinance, 2000 (I of 2000)² is hereby repealed.

(2) Any proceeding under the repealed ordinance pending on the date notified under sub-section (3) of section 1 before any authority, ³[Appellate Tribunal, or] any court by way of adjudication, assessment, appeal, reference, revision or prosecution shall be continued and disposed off as if this Act has not come into force.

(3) Where the Government or the Authority takes any action, makes any decision or orders, issues any instructions, directions, clarifications or notifications in pursuance of or in exercising of powers conferred under ⁴[any] provision of any law in respect of any matter relating to the tax and allied issues covered under this Act or the rules, such actions, decisions, orders, instructions, directions, clarifications and notification shall be deemed to have been validly issued to serve the purposes of this Act and the rules.

⁵[(4) The assessment, referred to in sub-section (2), shall be made by the officer of the Authority competent under this Act to make an assessment in respect of a financial year beginning after the date notified under sub-section(3) of section 1 of the repealed Ordinance, in accordance with the procedure specified in this Act.

(5) The recovery of any sum found due as a result of the assessment under sub-section (2) shall be recovered under the provisions of this Act.

(6) Any sales tax payable but not paid under the Balochistan Sales Tax Ordinance, 2000 (II of 2000)⁶ may be recovered under this Act, but without prejudice to any action already taken for the recovery of the amount under the said Ordinance.]

⁷[Prize Schemes to 90. The Authority may, with the approval of the Government,

¹ Substituted for the word “two”, by the Balochistan Act II of 2019, with effect from the 1st day of July, 2015. See also foot-note 2 under section 1, sub-section (2) for detail.

² The Balochistan Ordinance I of 2000 was made by the Governor Balochistan on 20th June, 2000; published in the Balochistan Gazette (Extraordinary) No. 19, dated 29th June, 2000; and declared continue in force by Article 270AA of the Constitution of Pakistan 1973, now repealed by this Act.

³ Substituted for the word forum, by the Balochistan Act II of 2019, with effect from the 1st day of July, 2015. See also foot-note 2 under section 1, sub-section (2) for detail.

⁴ Substituted for the word “nay”, *ibid.*

⁵ Sub-section (4), (5) and (6) substituted for wrongly number sub-section (5), *ibid.*

⁶ For Balochistan Ordinance I of 2000, *See* the Balochistan Gazette (Extraordinary) No. 19, dated 29th June, 2000.

⁷ New sections 90, 91 and 92 added, by the Balochistan Act II of 2019, with effect from the 1st day of July, 2015. See also foot-note 2 under section 1, sub-section (2) for detail.

Promote Tax Culture.	prescribe prize schemes to encourage the general public to make purchases only from registered persons issuing tax invoices.
Reward to Whistleblower.	<p>91. (1) The Authority may, with the approval of the Government, sanction reward to a whistleblower.</p> <p>(2) The Authority may, by notification, prescribe the procedure in this behalf and also specify the apportionment of reward sanctioned under this section for a whistleblower.</p> <p>(3) The claim for reward by the whistleblower shall be rejected if —</p> <ul style="list-style-type: none"> (a) the information provided is of no value; (b) the Authority already had the information; (c) the information was available in public records; <i>or</i> (d) no collection of tax is made from the information provided by a whistleblower. <p>(4) Where, after providing an opportunity of being heard, it is found that a whistleblower has provided false, misleading or frivolous information; he shall be liable to a penalty of one hundred thousand rupees.</p> <p>(5) In this section, ‘whistleblower’ means a person who reports concealment or evasion of tax or tax fraud leading to detection or collection of the tax.</p>
Validation.	<p>92. Notwithstanding anything contained in this Act or any law for the time being in force, or any judgment, decree or order of any court, the notifications issued by the Authority and the notices issued or orders passed by the officers of Authority for registration of taxpayer or for levy, collection, withholding, payment or recovery of tax shall be deemed to have been validly issued or passed under this Act.]</p>

(See Schedule on next page)

¹**[FIRST SCHEDULE**
(Classification of Services)
(See sub-section (147) of section 2)

Tariff Heading	Description
(1)	(2)
98.01	Services provided or rendered by hotels, motels, boatels, resorts, guesthouses, farmhouses, restaurants, clubs, caterers, marriage halls, lawns, mandap, pandal, shamiana, messes and hostels.
9801.1000	Services provided or rendered by hotels, motels, boatels, resorts, guesthouses and farmhouses.
9801.2000	Services provided or rendered by restaurants including cafe, coffee houses, food huts, ice-cream shops and eateries.
9801.3000	Services provided or rendered by caterers, suppliers of food and drinks.
9801.4000	Services provided or rendered by clubs.
9801.5000	Services provided or rendered by marriage halls, lawns, mandap, pandal and shamiana including floral and decoration, etc.
9801.6000	Services provided or rendered by messes and hostels.
9801.9990	Ancillary services provided or rendered relating thereto "Tariff Heading 98.01".
98.02	Advertisements.
9802.1000	Advertisement on T.V.
9802.2000	Advertisement on radio.
9802.3000	Advertisement on closed circuit T.V.
9802.4000	Advertisement in newspapers and periodicals including magazines, pamphlets, banners, etc.
9802.5000	Advertisement on cable T.V. network.
9802.6000	Advertisement on poles, walls, buildings and vehicles, etc.
9802.7000	Advertisement on billboards, signboards, digital boards, hoardings, etc.
9802.8000	Sale of space for advertisement services.
9802.9000	Advertisement on websites or internet or cell phones.
9802.9990	Other similar services.

¹ Substituted for the existing First Schedule, by the Balochistan Act II of 2019, with effect from the 1st day of July, 2015. See also foot-note 2 under section 1, sub-section (2) for detail.

98.03	Transportation or travelling of passengers.
803.1000	Travelling of passengers by road, rail, aircraft and ship whether in, from or to Balochistan.
9803.2000	Travelling of passengers by road, rail, aircraft and ship embarking for international journey from Balochistan.
9803.3000	Chartered flight services originating from any airfield in Balochistan.
9803.4000	Flyover of aircraft across the territorial jurisdiction of Balochistan without being to land or to land for non-traffic purpose like emergency as per the Civil Aviation agreement with the countries.
9803.9990	Other similar service.
98.04	Transportation or carriage of goods.
9804.1000	Domestic transportation or carriage of goods by road, rail, aircraft, ship or through pipeline or conduit whether in, from or to Balochistan.
9804.2000	International transportation or carriage of goods by road, rail, aircraft and ship originating from Balochistan.
9804.9990	Other similar services.
98.05	Services provided or rendered by persons authorized to transact business on behalf of others.
9805.1000	Shipping agents.
9805.2000	Stevedores.
9805.2100	Ship management services,
9805.3000	Freight forwarding agents.
9805.4000	Customs Agents.
9805.5000	Travel agents.
9805.5100	Tour operators,
9805.5200	Hajj operators.
9805.6000	Recruiting agents.
9805.7000	Advertising agents.
9805.8000	Ship chandlers.
9805.9000	Share transfer agents.
9805.9100	Sponsorship services,
9805.9200	Business support services,
9805.9300	Insurance agents,

9805.9400	Real estate agents,
9805.9990	Other similar services.
98.06	Services provided or rendered in the matters of sale and purchase or hire of movable or immovable goods or property.
9806.1000	Sale and purchase or hire of immovable property.
9806.2000	Property dealers.
9806.3000	Renting of immovable property.
9806.4000	Car or automobile dealers.
9806.5000	Dealers of second hand goods other than car or automobile.
9806.6000	Supply of movable property by way of lease, license or similar arrangements.
9806.9990	Other similar services.
9807.0000	Services provided or rendered by builders or developers for (a) Development of purchased or leased land for conversion into residential or commercial plots, (b) Construction of residential or commercial units.
9808.0000	Courier services including express cargo and logistic services.
9809.0000	Services provided or rendered by persons engaged in contractual execution of work or furnishing supplies.
9810.0000	Services provided or rendered for personal care by beauty parlors, beauty clinics, slimming clinics, salons, manicure and pedicure centers.
9811.0000	Services provided or rendered by laundries and dry cleaners.
98.12	Telecommunication services
9812.1000	Telephone services.
9812.1100	Fixed line voice telephone services,
9812.1200	Wireless telephone,
9812.1210	Cellular telephone,
9812.1220	Wireless Local Loop telephone,
9812.1300	Video telephone,
9812.1400	Payphone cards,
9812.1500	Prepaid calling cards,
9812.1600	Voice mail service,

9812.1700	Messaging service,
9812.1710	Short Message service (SMS),
9812.1720	Multimedia message service (MMS),
9812.1910	Shifting of telephone connection,
9812.1920	Installation of telephone extension,
9812.1930	Provision of telephone extension,
9812.1940	Changing of telephone connection,
9812.1950	Conversion of NWD connection to Non-NWD or vice versa,
9812.1960	Cost of telephone set,
9812.1970	Restoration of telephone connection,
9812.1990	Other similar services.
9812.2000	Bandwidth services.
9812.2100	Copper line based,
9812.2200	Fiber-optic based,
9812.2300	Co-axial cable based,
9812.2400	Microwave based,
9812.2500	Satellite based,
9812.2600	Voice over IP services,
9812.2900	Other similar services.
9812.3000	Telegraph.
9812.4000	Telex.
9812.5000	Tele-fax.
9812.5010	Store and forward fax services,
9812.5090	Other similar services,
9812.6000	Internet services.
9812.6010	Internet services including email services,
9812.6020	Dial-up internet services,
9812.6030	Broadband services for DSL connection,
9812.6040	Copper line based,
9812.6050	Fiber-optic based,

9812.6060	Co-axial cable based,
9812.6070	Wireless based,
9812.6080	Satellite based,
9812.6090	Internet/email/Data/SMS/MMS services on WLL networks,
9812.6100	Internet/email/Data/SMS/MMS services on cellular mobile networks,
9812.6190	Other similar services.
9812.6200	Data Communication Network services (DCNS),
9812.6210	Copper Line based,
9812.6220	Co-axial cable based,
9812.6230	Fiber-optic based,
9812.6240	Wireless/Radio based,
9812.6250	Satellite based,
9812.6290	Other similar services.
9812.6300	Value added data services,
9812.6310	Virtual private Network services (VPN),
9812.6320	Digital Signature service,
9812.6390	Other similar services.
9812.9000	Audio text services.
9812.9100	Tele-text services,
9812.9200	Trunk radio services,
9812.9300	Paging services,
9812.9400	Voice paging services,
9812.9410	Radio paging services,
9812.9500	Vehicle and other tracking services,
9812.9600	Burglar and security alarm services,
9812.9990	Other similar services.
98.13	Services provided or rendered by financial institutions including insurance companies, cooperative financing societies, leasing companies, modarabas, musharikas, ijarahs, foreign exchange companies, banking and non-banking financial companies and other persons dealing in any such services.

9813.1000	Services provided or rendered in respect of insurance to a policy holder by an insurer, including a reinsurer:
9813.1100	Goods insurance,
9813.1200	Fire insurance,
9813.1300	Theft insurance,
9813.1400	Marine insurance,
9813.1500	Life insurance,
9813.1600	Health insurance,
9813.1700	Crop insurance.
9813.2000	Cooperative financing societies.
9813.3000	Services provided or rendered in respect of leasing:
9813.3100	Financial leasing,
9813.3200	Hire purchase leasing,
9813.3300	Operating leasing including commodity and equipment leasing, etc.
9813.3900	Services provided or rendered in respect of modaraba, musharikas and ijarahs financing.
9813.4000	Services provided or rendered by banking companies in relation to:
9813.4100	Guarantee,
9813.4200	Brokerage,
9813.4300	Letter of credit including advance, sight or usance L/C for import and export,
9813.4400	Issuance of pay order and demand draft,
9813.4500	Bill of exchange,
9813.4600	Transfer of money or remittance including telegraphic transfer, mail transfer and electronic transfer both domestic and foreign,
9813.4700	Bank guarantee,
9813.4800	Bill collection (clean or documentary) and bill discounting commission,
9813.4900	Safe deposit lockers,
9813.4910	Safe vaults,
9813.4920	Advances and loans,
9813.4930	Other service charges as per SOBC including CIB reports, credit reports, standing instructions, training charges, security movement charges, annual

	subscription, POS local/ international, call centers, sale /purchase of securities (Bonds/ Shares / Debentures/ NIT etc.), investment banking, dispatch/ communication, capital market, vostro account charges, forward contracts, etc.
9813.5000	Issuance, processing and operation of credit and debit cards.
9813.6000	Commission and brokerage of foreign exchange dealings.
9813.7000	Automated Teller Machine operations, maintenance and management.
9813.8000	Service provided as banker to an issue.
9813.9000	Foreign exchange companies.
9813.9100	Services provided or rendered by non-banking finance companies or institutions,
9813.9990	Other similar services.
98.14	Services provided or rendered by architects, town planners, contractors, property developers or promoters, landscape designers and interior decorators.
9814.1000	Architects or town planners.
9814.2000	Contractor of building (including water supply, gas supply and sanitary works), roads and bridges, electrical and mechanical works (including air conditioning), horticultural works, multi-discipline works (including turn-key projects) and similar other works.
9814.3000	Property developers or promoters.
9814.4000	Landscape designers.
9814.5000	Interior decorators.
9814.9990	Other similar services.
98.15	Services provided or rendered by professionals and consultants, etc.
9815.1000	Medical practitioners and consultants.
9815.2000	Legal practitioners and consultants.
9815.3000	Accountants and auditors.
9815.4000	Management consultants.
9815.5000	Technical, scientific and engineering consultants.
9815.6000	Software or IT based system developers and consultants.
9815.7000	Tax practitioners and consultants.
9815.8000	Corporate law practitioners and consultants.

9815.9000	Human resource and personal development consultants.
9815.9100	Healthcare consultants,
9815.9990	Other similar services.
9816.0000	Services provided or rendered in respect of manufacturing or processing for others on toll basis or job basis.
9817.0000	Services provided or rendered by laboratories and medical diagnostic centers including X-Rays, CT Scan, M.R. Imaging, Ultrasound, etc.
9817.1000	Medical diagnosing of patients including X-Rays, CT Scan, M.R. Imaging, Ultrasound, etc.
9817.2000	Pathological laboratories.
9817.3000	Radiological laboratories.
9817.4000	Scientific laboratories.
9817.5000	Chemical laboratories.
9817.6000	Mechanical laboratories.
9817.7000	Electrical or electronic laboratories.
9817.8000	Geological laboratories.
9817.9990	Other such laboratories.
98.18	Services provided or rendered by specialized agencies.
9818.1000	Security agency.
9818.2000	Credit rating agency.
9818.3000	Market research agency.
9818.4000	Opinion poll agency.
9818.9990	Other such agencies.
98.19	Services provided or rendered by specified persons or businesses.
9819.1000	Stockbrokers, futures brokers and commodity brokers.
9819.1100	Underwriters,
9819.1200	Indenters,
9819.1300	Commission agents,
9819.1400	Packers and movers.
9819.2000	Foreign exchange companies, forex dealers or money changers.
9819.3000	Rent-a-car or automobile rental service.

9819.4000	Prize bond dealers.
9819.5000	Surveyors.
9819.6000	Designers including fashion designers.
9819.7000	Outdoor photographers and videographers.
9819.8000	Public relation services.
9819.8100	Cable TV operators,
9819.8200	TV and radio production services,
9819.8300	Video tape production services,
9819.8400	Sound record services,
9819.8500	Technical testing and analysis services,
9819.8600	Services provided or rendered by a registrar to an issue, depository and transfer of shares.
9819.9000	Auctioneers.
9819.9100	Copy right services,
9819.9200	Art painters.
9819.9300	Services provided or rendered by port operators and port terminal operators,
9819.9400	Services provided or rendered by airport operators and airport terminal operators,
9819.9500	Services provided or rendered by airport service providers and airport ground service providers,
9819.9990	Other similar services.
98.20	Services provided or rendered by specialized workshops or undertakings.
9820.1000	Auto-workshops including motor mechanic shops, air conditioning fitting and cleaning services.
9820.2000	Workshops for industrial machinery construction and earth moving machinery or other special purpose machinery, etc.
9820.3000	Workshops for electric or electronic equipments or appliances including computer hardware.
9820.4000	Car or automobile washing or similar service stations.
9820.9990	Other such workshops.
98.21	Services provided or rendered in specified fields.

9821.1000	Healthcare center, gyms or physical fitness centers, etc.
9821.2000	Indoor sports and games centers.
9821.3000	Baby care centers.
9821.4000	Body massages and sauna centers.
9821.9990	Other similar services.
98.22	Services provided or rendered for specified purposes.
9822.1000	Fumigation services.
9822.2000	Maintenance or cleaning services.
9822.3000	Janitorial services.
9822.4000	Dredging or de-silting services.
9822.9990	Other similar services.
9823.0000	Franchise services, including royalty, technical or other licensing services.
9824.0000	Construction services.
9825.0000	Management services, including fund and asset management services.
9826.0000	Technical services.
9827.0000	Exhibition or convention services.
9828.0000	Public bonded warehouse services.
9829.0000	Program producers and production houses.
9830.0000	Human resource and personal development services.
9831.0000	Race Clubs.
9832.0000	Labour and manpower supply services.
9833.0000	Film and drama studios including mobile stage shows or cinemas.
9834.0000	Brokerage (other than stocks) and indenting services.
9835.0000	Call centers.
9836.0000	Internet café.
9837.0000	Ready mix concrete services.
9838.0000	Intellectual property services.
9839.0000	Erection, commissioning and installation services.
9840.0000	Electric power transmission or distribution services.
9841.0000	Evaluation services including competency and eligibility testing

	services.
9842.0000	Cosmetic, plastic surgery and transplant services.
9843.0000	Actuarial services.
9844.0000	Car parking services.
9845.0000	Supply chain management or distribution (including delivery) services.
9846.0000	Notary public and stamp vending services.
9847.0000	CMT stitching services.
9848.0000	Repair and maintenance services.
9849.0000	Forward contract services.
9850.0000	Packaging and handling services.
9851.0000	Toll tax and octroi services.
9852.0000	Broad casting services.
9853.0000	Ride hailing services.
9854.0000	Tuition and coaching centers.
9855.0000	Vocational centers.
9856.0000	Training services.
9857.0000	Entertainment services.
9858.0000	Amusement parks including theme and water parks.
9859.0000	Depot for storage including cold storage services.
9860.0000	Valuation in respect of tangible or noncurrent assets.
9861.0000	Event management services including services by event photographers, event videographers and the persons providing services related to such event management.
9862.0000	Technical inspection and certification services, including quality control certification services and ISO certifications.
9863.0000	Visa processing services, including advisory or consultancy services for migration or visa application filling services.
9864.0000	Debt collection services and other debt recovery services provided or rendered by debt collection agencies or recovery agencies or other persons.
9865.0000	Data processing and provision of information, service of engineers, handling and storage of goods.

9866.0000	Services provided or rendered in respect of survey and exploration of minerals, oil and gas including drilling, refining and related services.
9867.0000	Services provided or rendered in respect of snorkeling, scuba, rafting, surfing and water diving, etc.
9868.0000	Information and technology based services including software development, software customization, software maintenance, system support, system assembly, system integration, system designing and architecture, system analysis, system development, system operation, system maintenance, system up-gradation and modification, data warehousing or management, data entry operations, data migration or transfer, system security or protection, web designing, web development, web hosting, network designing, services relating to enterprise resource or management planning (including marketing of products), development and sale of smart phone applications or games, graphics designing, medical transcription, remote monitoring, telemedicine, insurance claim processing, online retrieval and database access or retrieval service.]

¹[SECOND SCHEDULE

(Taxable Services)

[See section 3]

PART A

Tariff Heading	Description	Rate of tax
(1)	(2)	(3)
98.12	Telecommunication services	
9812.1000	Telephone services.	19.5%
9812.1100	Fixed line voice telephone services,	19.5%
9812.1200	Wireless telephone,	19.5%
9812.1210	Cellular telephone,	19.5%
9812.1220	Wireless Local Loop telephone,	19.5%
9812.1300	Video telephone,	19.5%
9812.1400	Payphone cards,	19.5%
9812.1500	Prepaid calling cards,	19.5%
9812.1600	Voice mail service,	19.5%
9812.1700	Messaging service,	19.5%
9812.1710	Short Message service (SMS),	19.5%
9812.1720	Multimedia message service (MMS),	19.5%
9812.1910	Shifting of telephone connection,	19.5%
9812.1920	Installation of telephone extension,	19.5%
9812.1930	Provision of telephone extension,	19.5%
9812.1940	Changing of telephone connection,	19.5%
9812.1950	Conversion of NWD connection to Non-NWD or vice versa,	19.5%
9812.1960	Cost of telephone set,	19.5%
9812.1970	Restoration of telephone connection,	19.5%
9812.2000	Bandwidth services.	19.5%
9812.2100	Copper line based,	19.5%
9812.2200	Fiber-optic based,	19.5%
9812.2300	Co-axial cable based,	19.5%

¹ Substituted for the existing Second Schedule, by the Balochistan Act II of 2019, with effect from the 1st day of July, 2015. See also footnote 2 under section 1, sub-section (2) for detail.

9812.2400	Microwave based,	19.5%
9812.2500	Satellite based,	19.5%
9812.2600	Voice over IP services,	19.5%
9812.3000	Telegraph.	19.5%
9812.4000	Telex.	19.5%
9812.5000	Tele-fax.	19.5%
9812.5010	Store and forward fax services,	19.5%
9812.6000	Internet services.	19.5%
9812.6010	Internet services including email services,	19.5%
9812.6020	Dial-up internet services,	19.5%
9812.6030	Broadband services for DSL connection,	19.5%
9812.6040	Copper line based,	19.5%
9812.6050	Fiber-optic based,	19.5%
9812.6060	Co-axial cable based,	19.5%
9812.6070	Wireless based,	19.5%
9812.6080	Satellite based,	19.5%
9812.6090	Internet/email/Data/SMS/MMS services on WLL networks,	19.5%
9812.6100	Internet/email/Data/SMS/MMS services on cellular mobile networks,	19.5%
9812.6200	Data Communication Network services (DCNS),	19.5%
9812.6210	Copper Line based,	19.5%
9812.6220	Co-axial cable based,	19.5%
9812.6230	Fiber-optic based,	19.5%
9812.6240	Wireless/Radio based,	19.5%
9812.6250	Satellite based,	19.5%
9812.6300	Value added data services,	19.5%
9812.6310	Virtual private Network services (VPN),	19.5%
9812.6320	Digital Signature service,	19.5%
9812.9000	Audio text services.	19.5%
9812.9100	Tele-text services,	19.5%
9812.9200	Trunk radio services,	19.5%
9812.9300	Paging services,	19.5%
9812.9400	Voice paging services,	19.5%
9812.9410	Radio paging services,	19.5%

9812.9500	Vehicle and other tracking services,	19.5%
9812.9600	Burglar and security alarm services,	19.5%

PART B

Tariff Heading	Description	Rate of tax
(1)	(2)	(3)
98.01	Services provided or rendered by hotels, motels, boatels, resorts, guesthouses, farmhouses, restaurants, caterers, clubs, marriage halls, lawns, mandap, pandal, shamiana, messes and hostels.	
9801.1000	Services provided or rendered by hotels, motels, boatels, resorts, guesthouses and farmhouses.	15%
9801.2000	Services provided or rendered by restaurants including café, coffee houses, food huts, ice-cream shops and eateries.	15%
9801.3000	Services provided or rendered by caterers, suppliers of food and drinks.	15%
9801.4000	Services provided or rendered by clubs.	15%
9801.5000	Services provided or rendered by marriage halls, lawns, mandap, pandal and shamiana including floral and decoration, etc.	15%
9801.6000	Services provided or rendered by messes and hostels.	15%
9801.7000	Ancillary services provided or rendered relating thereto "Tariff Heading 98.01".	15%
98.02	Advertisements.	
9802.1000	Advertisement on T.V.	15%
9802.2000	Advertisement on radio.	15%
9802.3000	Advertisement on closed circuit T.V.	15%
9802.4000	Advertisement in newspapers and periodicals including magazines, pamphlets, banners, etc.	15%
9802.5000	Advertisement on cable T.V. network.	15%
9802.6000	Advertisement on poles, walls, buildings and vehicles, etc.	15%
9802.7000	Advertisement on billboards, signboards, digital boards, hoardings, etc.	15%
9802.8000	Sale of space for advertisement services.	15%
9802.9000	Advertisement on websites or internet or cell phones.	15%
98.03	Transportation or travelling of passengers.	

9803.1000	Travelling of passengers by road, whether in, from or to Balochistan.	15%
9803.2000	Travelling of passengers by road embarking for international journey from Balochistan.	15%
9803.3000	Chartered flight services originating from any airfield in Balochistan.	15%
9803.4000	Flyover of aircraft across the territorial jurisdiction of Balochistan without being to land or to land for non-traffic purpose like emergency as per the Civil Aviation agreement with the countries.	15%
98.04	Transportation or carriage of goods.	
9804.1000	Intercity transportation or carriage of goods by road or through pipeline or conduit.	15%
9804.2000	International transportation or carriage of goods by road originating from Balochistan.	15%
98.05	Services provided or rendered by persons authorized to transact business on behalf of others.	
9805.1000	Shipping agents.	15%
9805.2000	Stevedores.	15%
9805.2100	Ship management services,	15%
9805.3000	Freight forwarding agents.	15%
9805.4000	Customs Agents.	15%
9805.5000	Travel agents.	15%
9805.5100	Tour operators,	15%
9805.5200	Hajj operators,	15%
9805.6000	Recruiting agents.	15%
9805.7000	Advertising agents.	15%
9805.8000	Ship chandlers.	15%
9805.9000	Share transfer agents,	15%
9805.9100	Sponsorship services,	15%
9805.9200	Business support services,	15%
9805.9300	Insurance agents,	15%
9805.9400	Real estate agents.	15%

98.06	Services provided or rendered in the matters of sale and purchase or hire of movable or immovable goods or property.	
9806.1000	Sale and purchase or hire of immovable property.	15%
9806.2000	Property dealers.	15%
9806.3000	Renting of immovable property.	15%
9806.4000	Car or automobile dealers.	15%
9806.5000	Dealers of second hand goods other than car or automobile.	15%
9806.6000	Supply of movable property by way of lease, license or similar arrangements.	15%
9807.0000	Services provided or rendered by builders or developers for (a) Development of purchased or leased land for conversion into residential or commercial plots, (b) Construction of residential or commercial units.	15%
9808.0000	Courier services including express cargo and logistic services.	15%
9809.0000	Services provided or rendered by persons engaged in contractual execution of work or furnishing supplies.	15%
9810.0000	Services provided or rendered for personal care by beauty parlors, beauty clinics, slimming clinics, salons, manicure and pedicure centers.	15%
9811.0000	Services provided or rendered by laundries and dry cleaners.	15%
98.13	Services provided or rendered by financial institutions including insurance companies, cooperative financing societies, leasing companies, modarabas, musharikas, ijarahs, foreign exchange companies, banking and non-banking financial companies and other persons dealing in any such services.	
9813.1000	Services provided or rendered in respect of insurance to a policy holder by an insurer, including a reinsurer:	15%
9813.1100	Goods insurance,	15%
9813.1200	Fire insurance,	15%
9813.1300	Theft insurance,	15%
9813.1400	Marine insurance,	15%

9813.1500	Life insurance,	15%
9813.1600	Health insurance,	15%
9813.1700	Crop insurance.	15%
9813.2000	Cooperative financing societies.	15%
9813.3000	Services provided or rendered in respect of leasing:	15%
9813.3100	Financial leasing,	15%
9813.3200	Hire purchase leasing,	15%
9813.3300	Operating leasing including commodity and equipment leasing, etc.	15%
9813.3900	Services provided or rendered in respect of modaraba, musharika and ijarahs financing.	15%
9813.4000	Services provided or rendered by banking companies in relation to:	15%
9813.4100	Guarantee,	15%
9813.4200	Brokerage,	15%
9813.4300	Letter of credit including advance, sight or usance L/C for import and export,	15%
9813.4400	Issuance of pay order and demand draft,	15%
9813.4500	Bill of exchange,	15%
9813.4600	Transfer of money or remittance including telegraphic transfer, mail transfer and electronic transfer both domestic and foreign,	15%
9813.4700	Bank guarantee,	15%
9813.4800	Bill collection (clean or documentary) and bill discounting commission,	15%
9813.4900	Safe deposit lockers,	15%
9813.4910	Safe vaults,	15%
9813.4920	Advances and loans,	15%
9813.4930	Other service charges as per SOBC including CIB reports, credit reports, standing instructions, training charges, security movement charges, annual subscription, POS local/international, call centers, sale /purchase of securities (Bonds/ Shares / Debentures/ NIT etc.), investment banking, dispatch/ communication, capital market, vostro account charges, forward contracts, etc.	15%

9813.5000	Issuance, processing and operation of credit and debit cards.	15%
9813.6000	Commission and brokerage of foreign exchange dealings.	15%
9813.7000	Automated Teller Machine operations, maintenance and management.	15%
9813.8000	Service provided as banker to an issue.	15%
9813.9000	Foreign exchange companies.	15%
9813.9100	Services provided or rendered by non-banking finance companies or institutions.	15%
98.14	Services provided or rendered by architects, town planners, contractors, property developers or promoters, landscape designers and interior decorators.	
9814.1000	Architects or town planners.	15%
9814.2000	Contractor of building (including water supply, gas supply and sanitary works), roads and bridges, electrical and mechanical works (including air conditioning), horticultural works, multi-discipline works (including turn-key projects) and similar other works.	15%
9814.3000	Property developers or promoters.	15%
9814.4000	Landscape designers.	15%
9814.5000	Interior decorators.	15%
98.15	Services provided or rendered by professionals and consultants, etc.	
9815.1000	Medical practitioners and consultants.	15%
9815.2000	Legal practitioners and consultants.	15%
9815.3000	Accountants and auditors.	15%
9815.4000	Management consultants.	15%
9815.5000	Technical, scientific and engineering consultants.	15%
9815.6000	Software or IT based system developers and consultants.	15%
9815.7000	Tax practitioners and consultants.	15%
9815.8000	Corporate law practitioners and consultants.	15%
9815.9000	Human resource and personal development consultants.	15%
9815.9100	Healthcare consultants.	15%
9816.0000	Services provided or rendered in respect of manufacturing or processing for others on toll basis or job basis.	15%

9817.0000	Services provided or rendered by laboratories and medical diagnostic centers including X-Rays, CT Scan, M.R. Imaging, Ultrasound, etc.	
9817.1000	Medical diagnosing of patients including X-Rays, CT Scan, M.R. Imaging, Ultrasound, etc.	15%
9817.2000	Pathological laboratories.	15%
9817.3000	Radiological laboratories.	15%
9817.4000	Scientific laboratories.	15%
9817.5000	Chemical laboratories.	15%
9817.6000	Mechanical laboratories.	15%
9817.7000	Electrical or electronic laboratories.	15%
9817.8000	Geological laboratories.	15%
98.18	Services provided or rendered by specialized agencies.	
9818.1000	Security agency.	15%
9818.2000	Credit rating agency.	15%
9818.3000	Market research agency.	15%
9818.4000	Opinion poll agency.	15%
98.19	Services provided or rendered by specified persons or businesses.	
9819.1000	Stockbrokers, futures brokers and commodity brokers.	15%
9819.1100	Underwriters,	15%
9819.1200	Indenters,	15%
9819.1300	Commission agents,	15%
9819.1400	Packers and movers.	15%
9819.2000	Foreign exchange companies, forex dealers or money changers.	15%
9819.3000	Rent-a-car or automobile rental service.	15%
9819.4000	Prize bond dealers.	15%
9819.5000	Surveyors.	15%
9819.6000	Designers including fashion designers.	15%
9819.7000	Outdoor photographers and videographers.	15%
9819.8000	Public relation services.	15%

9819.8100	Cable TV operators,	15%
9819.8200	TV and radio production services,	15%
9819.8300	Video tape production services,	15%
9819.8400	Sound record services,	15%
9819.8500	Technical testing and analysis services,	15%
9819.8600	Services provided or rendered by a registrar to an issue, depository and transfer of shares.	15%
9819.9000	Auctioneers.	15%
9819.9100	Copy right services,	15%
9819.9200	Art painters.	15%
9819.9300	Services provided or rendered by port operators and port terminal operators.	15%
9819.9400	Services provided or rendered by airport operators and airport terminal operators.	15%
9819.9500	Services provided or rendered by airport service providers and airport ground service providers.	15%
98.20	Services provided or rendered by specialized workshops or undertakings.	
9820.1000	Auto-workshops including motor mechanic shops, air conditioning fitting and cleaning services.	15%
9820.2000	Workshops for industrial machinery construction and earth moving machinery or other special purpose machinery etc.	15%
9820.3000	Workshops for electric or electronic equipments or appliances including computer hardware.	15%
9820.4000	Car or automobile washing or similar service stations.	15%
98.21	Services provided or rendered in specified fields.	
9821.1000	Healthcare center, gyms or physical fitness centers etc.	15%
9821.2000	Indoor sports and games centers.	15%
9821.3000	Baby care centers.	15%
9821.4000	Body massages and sauna centers.	15%
98.22	Services provided or rendered for specified purposes.	
9822.1000	Fumigation services.	15%
9822.2000	Maintenance or cleaning services.	15%
9822.3000	Janitorial services.	15%

9822.4000	Dredging or de-silting services.	15%
9823.0000	Franchise services, including royalty, technical or other licensing services.	15%
9824.0000	Construction services.	15%
9825.0000	Management services, including fund and asset management services.	15%
9826.0000	Technical services.	15%
9827.0000	Exhibition or convention services.	15%
9828.0000	Public bonded warehouse services.	15%
9829.0000	Program producers and production houses.	15%
9830.0000	Human resource and personal development services.	15%
9831.0000	Race clubs:	
	(a) Services of entry /admissions Rs.200 per entry ticket or entry pass of a person visiting the race events.	
	(b) Other services.	15%
9832.0000	Labour and manpower supply services.	15%
9833.0000	Film and drama studios including mobile stage shows or cinemas.	15%
9834.0000	Brokerage (other than stocks) and indenting services.	15%
9835.0000	Call centers.	15%
9836.0000	Internet café.	15%
9837.0000	Ready mix concrete services.	15%
9838.0000	Intellectual property services.	15%
9839.0000	Erection, commissioning and installation services.	15%
9840.0000	Electric power transmission or distribution services.	15%
9841.0000	Evaluation services including competency and eligibility testing services.	15%
9842.0000	Cosmetic, plastic surgery and transplant services.	15%
9843.0000	Actuarial services.	15%
9844.0000	Car parking services.	15%
9845.0000	Supply chain management or distribution (including delivery) services.	15%

9846.0000	Notary public and stamp vending services.	15%
9847.0000	CMT stitching services.	15%
9848.0000	Repair and maintenance services.	15%
9849.0000	Forward contract services.	15%
9850.0000	Packaging and handling services.	15%
9851.0000	Toll tax and octroi services.	15%
9852.0000	Broad casting services.	15%
9853.0000	Ride hailing services.	15%
9854.0000	Tuition and coaching centers.	15%
9855.0000	Vocational centers.	15%
9856.0000	Training services.	15%
9857.0000	Entertainment services.	15%
9858.0000	Amusement parks including theme and water parks.	15%
9859.0000	Depot for storage including cold storage services.	15%
9860.0000	Valuation in respect of tangible or noncurrent assets.	15%
9861.0000	Event management services including services by event photographers, event videographers and the persons providing services related to such event management.	15%
9862.0000	Technical inspection and certification services, including quality control certification services and ISO certifications.	15%
9863.0000	Visa processing services, including advisory or consultancy services for migration or visa application filling services.	15%
9864.0000	Debt collection services and other debt recovery services provided or rendered by debt collection agencies or recovery agencies or other persons.	15%
9865.0000	Data processing and provision of information, service of engineers, handling and storage of goods.	15%
9866.0000	Services provided or rendered in respect of survey and exploration of minerals, oil and gas including drilling, refining and related services.	15%
9867.0000	Services provided or rendered in respect of snorkeling, scuba, rafting, surfing and water diving, etc.	15%
9868.0000	Information and technology based services including software development, software customization, software	15%

	<p>maintenance, system support, system assembly, system integration, system designing and architecture, system analysis, system development, system operation, system maintenance, system up-gradation and modification, data warehousing or management, data entry operations, data migration or transfer, system security or protection, web designing, web development, web hosting, network designing, services relating to enterprise resource or management planning (including marketing of products), development and sale of smart phone applications or games, graphics designing, medical transcription, remote monitoring, telemedicine, insurance claim processing, online retrieval and database access or retrieval service.]</p>	
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