

[Last amended vide the Balochistan Finance Act 2025, dated 27th June, 2025]

**THE
BALOCHISTAN PROVINCIAL ASSEMBLY SECRETARIAT.
NOTIFICATION**

Dated Quetta, the 3rd July, 2015

No.PAB/Legis: V (16)/2015. The Balochistan Sales Tax on Services Bill, 2015 (Bill No.16 of 2015), having been passed by the Provincial Assembly of Balochistan on 25th June, 2015 and assented to by the Governor, Balochistan on 3rd July, 2015 is hereby published as an Act of the Balochistan Provincial Assembly.

**THE BALOCHISTAN SALES TAX ON SERVICES ACT, 2015
(ACT No. VI of 2015).**

AN

ACT

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

¹[WHEREAS in accordance with the constitution of the Islamic Republic of Pakistan, 1973 the imposition, administration, collection and enforcement of taxes on service is the prerogative of the Provinces.

AND WHEREAS it is expedient to provide for the levy of a tax on services provided rendered, initiated, originated executed, received or consumed in the Province of Balochistan and to deal with all matters incidental and ancillary thereto or connected therewith.]

It is hereby enacted as follows: -

**CHAPTER-I
PRELIMINARY**

1. Short Title, Extent and Commencement.-(1) This Act shall be called the Balochistan Sales Tax on Services Act ²[,] 2015.

(2) It extends to the whole ³[of the Province] of Balochistan ⁴[***].

(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.

⁵**[2. Definitions.**-In this Act unless there is anything repugnant in the subject or context:

¹ Preamble was substituted vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023. At the time of substitution the preamble was as under:-

“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.”

² Comma inserted by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

³ Inserted vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023.

⁴ The words [except its tribal areas] omitted by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

- 5 1. Section 2 substituted by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015. The substituted section 2 read as follows:
2. Definitions. - In this Act unless there is anything repugnant in the subject or context -
- (1) "Act" means the Balochistan Sales Tax on Services Act, 2015.
- (2) "Appellate Tribunal" means the Appellate Tribunal established under law and notified by the Government as the Appellate Tribunal for purposes of the Act;
- (3) "Arrears" in relation to a person, shall mean, on any day, the tax due and payable by the person under the Act or the rules before that day but which has not yet been paid;
- (4) "Assistant Commissioner" means a person appointed as an Assistant Commissioner of the Authority;
- (5) "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 intentions of a third person but two persons shall not be associates solely by reason of the fact that one person is an employee of the other or both 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 paragraph(a) and subject to paragraph (c), the following persons shall always be treated as associates: -
- (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 members, either alone or together with an associate or associates under another application of this section controls fifty percent 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 section, controls either directly or through one or more interposed persons: -
- (a) fifty percent or more of the voting power in the company;
- (b) fifty percent or more of the rights to dividends; or
- (c) fifty percent 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 section, controls either directly or through one or more interposed persons: -
- a. fifty percent or more of the voting power in both companies;
- b. fifty percent or more of the rights to dividends in both companies;
- c. fifty percent or more of the rights to capital in both companies; and
- d. two persons shall not be associates under Serial Number (i) or (ii) of clause (b) where the Commissioner 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 Serial Number (i);
- (6) "Association of persons" includes a firm; any artificial or juridical person and body of persons formed under a foreign law, but does not include a company;
- (7) "Authority" means Balochistan Revenue Authority established under the Balochistan Revenue Authority Act, 2015;
- (8) "Banking company" means a banking company as defined in the Banking Companies Ordinance, 1962 (LVII of 1962) and includes anybody corporate, which transacts the business of banking in Balochistan;
- (9) "Commissioner" means a person appointed as Commissioner of the Authority;
- (10) "Commissioner (Appeals)" means a person appointed as Commissioner (Appeals) of the Authority;
- (11) "Common taxpayer identification number" means the registration number or any other number or identification code allocated to a registered person;
- (12) "Company" means: -
- (a) a company as defined in the Companies Ordinance, 1984 (XLVII of 1984);
- (b) a body corporate formed by or under any law;
- (c) a modaraba and any other Islamic financial institution;
- (d) a body incorporated outside Pakistan;
- (e) a trust, a co-operative society or a finance society or any other society established or constituted by or under any law; or
- (f) a foreign association, whether incorporated or not, which the Authority has, by general or special order, declared to be a company for purposes of the Act;

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- (13) "Computerized system" means any comprehensive information technology system, including its development, up-gradation or updatation, to be used by the Authority or any other office as may be notified by the Authority, for carrying out the purposes of the Act;
- (14) "Default surcharge" means the default surcharge levied under the Act;
- (15) "Defaulter" means a person and, in the case of company or firm, every Director of the company or partner of the firm and includes guarantors or successors, who fail to pay the arrears of tax under the Act and the rules;
- (16) "Deputy Commissioner" means a person appointed as a Deputy Commissioner of the Authority;
- (17) "Document" includes any electronic data, computer programmes, computer tapes, computer disks, microfilms or any other medium or mode for the storage or conveyance of such data;
- (18) "Due date" in relation to the furnishing of a return under Chapter VI means the 15th day of the month following the end of the tax period, or such other date as the Authority may, by notification in the official Gazette, specify;
- (19) "Economic activity" shall have the meaning given to it in section 6;
- (20) "E-intermediary" means a person appointed as e- intermediary under the Act;
- (21) "Exempt service" means a service which is exempt from the tax under section 12;
- (22) "FBR" means the Federal Board of Revenue established under the Federal Board of Revenue Act, 2007;
- (23) "Financial year" means the period from 1st July of a year to 30th June of the following year;
- (24) "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;
- (25) "Goods" include every kind of movable property other than actionable claims, money, stocks, shares and securities but does not include a service defined under the Act;
- (26) "Government" means Government of Balochistan;
- (27) "Inter-bank rate" means the Karachi inter-bank offered rate prevalent on the first day of each quarter of a financial year;
- (28) "Officer of the Authority" means any officer of the Authority;
- (29) "Open market price" shall have the meaning as given to it in section 8;
- (30) "Person" means: -
- (a) an individual;
 - (b) a company;
 - (c) Federal Government;
 - (d) a Provincial Government;
 - (e) a local authority or local government; or
 - (f) a foreign government, a political subdivision of a foreign government, or public international organization;
- Explanation*
The use of the word "he" in the Act shall be taken to refer to any or all mentioned from (a) to (f) as required in the context of the relevant provision;
- (31) "Place of business" means that a person: -
- (a) Owns, rents, shares or in any other manner occupies a space in Balochistan from where he carries on an economic activity whether wholly or partially; or
 - (b) Carries on an economic activity whether wholly or partially through any other person such as an agent, associate, franchise, branch, office, or otherwise in Balochistan but does not includes a liaison office;
- (32) "Prescribed" means prescribed by the rules;
- (33) "Registration number" means the number allocated to a registered person for purposes of the Act;
- (34) "Registered person" means a person who is registered or is liable to be registered under the Act but the person liable to be registered and has not registered shall not be entitled to any benefit available to a registered person under any of the provisions of the Act or the rules;
- (35) "Return" means any return required to be furnished under Chapter VI of the Act;
- (36) "Resident" means: -
- (a) An individual who, in a financial year, has: -
 - (i) a place of business, 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; or
 - (b) An association of persons or a company, which, in a financial year, has: -
 - (i) its registered office in Balochistan
 - (ii) its place of business, 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 affairs of the association of persons is situated in Balochistan at any time during the financial year;

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

⁶[(1A) “Active taxpayer” means a registered person who does not fall in any of the following categories:-

(a) whose registration is suspended in terms of section 28; and

(b) who has failed to e-file his returns consecutively for four tax period]

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⁸***]

(4) “Adjudicating Authority” means and includes the officers competent to adjudicate and decide the cases as prescribed by section 60 of the Act;

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¹⁰***]

(37) “Rules” means the rules made under the Balochistan Revenue Authority Act;

(38) “Schedule” means a Schedule appended to the Balochistan Revenue Authority Act;

(39) “Service” or “services” means anything, which is not goods or providing of which is not a supply of goods and shall include but not limited to the services listed in first Schedule;

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

(40) “Short-paid” means where a registered person pays an amount of tax less than the tax due owing to miscalculation or incorrect assessment of the tax amount due for a tax period;

(41) “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;

(42) “Special Judge”: means a Special Judge appointed under section 42;

(43) “Tax” means and includes: -

(a) The tax, additional tax, or default surcharge levied under the Act;

(b) A fine penalty or fee imposed or charged under the Act; and

(c) Any other sum payable or recoverable under the Act or rules;

(44) “Tax fraud” means knowingly, dishonestly or fraudulently and without any lawful excuse: -

(a) doing of any act or causing to do any act; 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 other tax documents or records; or

(d) acting in contravention of the duties or obligations imposed under the Act or rules or instructions issued thereunder – with the intention of understating or suppressing the tax liability or underpaying the tax liability;

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

(46) “Taxable service” shall have the meaning as given to it in section 3; and

(47) “Value of a taxable service” shall have the meaning as given to it in section 7

⁶ Inserted vide Balochistan Finance Act, 2024 (Act No. I of 2024) dated 29th June, 2024.

⁷ Clause (2) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025. At the time of omission clause (2) was as under:-

“(2) “Accountant” means--

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

⁸ Clause (3) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025. At the time of omission clause (3) was as under:-

“(3) “Additional Commissioner” means a person appointed as an Additional Commissioner of the Balochistan Revenue Authority under section 39 of the Act;”

⁹ Clause (5) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025. At the time of omission clause (5) was as under:-

“(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;”

¹¹[***]

¹²[***]

¹³[***]

¹⁴[***]

(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;

¹⁵[***]

(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;

¹⁶[***]

(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;

¹⁰ *Clause (6) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (6) was as under:-

“(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;”

¹¹ *Clause (7) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (7) was as under:-

“(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;”

¹² *Clause (8) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (8) was as under:-

“(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;”

¹³ *Clause (9) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (9) was as under:-

“(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;”

¹⁴ *Clause (10) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (10) was as under:-

“(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);”

¹⁵ *Clause (12) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (12) was as under:-

“(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;”

¹⁶ *Clause (14) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (14) was as under:-

“(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;”

- (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;

¹⁷[***]

(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);

¹⁸[***]

¹⁷ *Clause (18) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (18) was as under:-

“(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;”

¹⁸ *Clause (21) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (21) was as under:-

19[***]

20[***]

(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) **“²¹[Business] 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;

22[***]

23[***]

24[***]

25[***]

“(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;”

19 *Clause (22) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (22) was as under:-

“(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;”

20 *Clause (23) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (23) was as under:-

“(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;”

21 *Inserted vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023.*

22 *Clause (26A) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (26A) was as under:-

“(26A) **“Beaching”** includes any activity under which a ship, vessel, boat or any similar structure whether complete, incomplete, damaged or undamaged is moved from sea waters to the shore or grounded in shallow waters for the purpose of cargo / goods loading or unloading, embarkation or disembarkation of persons / passengers, repair, maintenance, dismantling, breaking or for any other similar purposes;”

23 *Clause (27) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (27) was as under:-

“(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;”

24 *Clause (28) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (28) was as under:-

“(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;”

25 *Clause (29) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (29) was as under:-

26[***]
27[***]
28[***]
29[***]
30[***]
31[***]
32[***]

“(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;”

26 *Clause (29A) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (29A) was as under:-

“(29A) **“Cab aggregator”** means a person who is an aggregator or operator or intermediary or online marketplace who canvasses or solicits or facilitates passengers for travel by motor vehicles like taxi, cab, car, van, motorcycle and rickshaw, and who connects the passenger or the intending passenger to a driver of any of the aforesaid motor vehicles through telephone, cellular phone, internet, web based services or GPS or GPRS-based services, electronic or digital means, whether or not he charges or collects any fee, fare, commission, brokerage or other charges or consideration for -providing or rendering such service;”

27 *Clause (30) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (30) was as under:-

“(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);”

28 *Clause (31) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (31) was as under:-

“(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;”

29 *Clause (32) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (32) was as under:-

“(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;”

30 *Clause (33) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (33) was as under:-

“(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;”

31 *Clause (34) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (34) was as under:-

“(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;”

32 *Clause (35) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (35) was as under:-

“(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;”

³³[***]

³⁴[36A. "CPC" means the Central Product Classification, as adopted and periodically revised by the United Nations Statistics Division (UNSD), and includes any updated version officially adopted for the purposes of this Act.]

³⁵[***]

(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;

³⁶[***]

(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) a modaraba 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. XLV1 of 2001), including a microfinance institution

³³ *Clause (36) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (36) was as under:-

"(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;"

³⁴ *Inserted vide Balochistan Finance Act, 2025 dated 27th June, 2025.*

³⁵ *Clause (37) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (37) was as under:-

"(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;"

³⁶ *Clause (42) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (42) was as under:-

"(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);"

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;

³⁷ [***]

³⁸ [***]

³⁹ [***]

⁴⁰ [***]

⁴¹ [***]

⁴² [***]

(51) **“Default Surcharge”** means the default surcharge levied under section 49 of the Act;

³⁷ *Clause (45) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (45) was as under:-

“(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;”

³⁸ *Clause (46) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (46) was as under:-

“(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;”

³⁹ *Clause (47) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (47) was as under:-

“(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;”

⁴⁰ *Clause (48) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (48) was as under:-

“(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);”

⁴¹ *Clause (49) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (49) was as under:-

“(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;”

⁴² *Clause (50) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (50) was as under:-

“(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;”

(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;

⁴³[***]

(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;

⁴⁴[***]

(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;

⁴⁵[(57A) **“e-file”** means the process of electronic filing of any document on computerized system of the Authority;]

(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;

⁴⁶[***]

⁴³ *Clause (52A) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (52A) was as under:-

“(52A) **“Depot for storage including cold storage services”** means the facility or space provided or rendered or let out on rent or otherwise for the storage, cold storage or warehousing of goods including those in the loft - of liquids and gases, but not including the storage of food grains and fresh vegetables and fruits not subjected to further processing and also not including the storage in public bonded warehouses as defined in clause (125);”

⁴⁴ *Clause (61) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (61) was as under:-

“(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;”

⁴⁵ *Inserted vide Balochistan Finance Act, 2024 (Act No. I of 2024) dated 29th June, 2024.*

⁴⁶ *Clause (61) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (61) was as under:-

“(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;

47[***]

48[***]

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

49[***]

(66) **“FBR”** means the Federal Board of Revenue established under the Federal Board of Revenue Act, 2007 (Act No. IV 2007);

50[***]

(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;

(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, travellators or fire escape staircases; or

(vi) requiring such other similar services;”

47 *Clause (62) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (62) was as under:-

“(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;”

48 *Clause (63) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (63) was as under:-

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

49 *Clause (65) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (65) was as under:-

“(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;”

50 *Clause (67) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (67) was as under:-

“(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;”

51[***]

(73) **“Forward Contract”** means a contract for the delivery of goods and which is not a ready delivery contract;

52[***]

53[***]

54[***]

55[***]

56[***]

(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;

57[***]

51 *Clause (72) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (72) was as under:-

“(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;”

52 *Clause (74) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (74) was as under:-

“(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;”

53 *Clause (75) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (75) was as under:-

“(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;”

54 *Clause (76) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (76) was as under:-

“(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;”

55 *Clause (76A) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (76A) was as under:-

“(76A) **“Fund and Asset Management Services”** includes the services provided or rendered in relation to assets management, portfolio management and all kinds of found management;”

56 *Clause (77) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (77) was as under:-

“(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;”

58[***]
59[***]
60[***]
61[***]
62[***]
63[***]

(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

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- 57 *Clause (80) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (80) was as under:-
“(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;”
- 58 *Clause (81) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (81) was as under:-
“(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);”
- 59 *Clause (82) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (82) was as under:-
“(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;”
- 60 *Clause (83) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (83) was as under:-
“(83) **“Ijarah”** means an arrangement under which a bank leases equipment, building or other facility to a client against an agreed rental;”
- 61 *Clause (84) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (84) was as under:-
“(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;”
- 62 *Clause (85) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (85) was as under:-
“(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;”
- 63 *Clause (85A) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (85A) was as under:-
“(85A) **“Indoor Sports and Games Center”** by whatever name called, includes a person who provides or renders the facility of indoor sports or games whether for amusement, recreation or otherwise, for a consideration in its premises;”

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;

64[***]

65[***]

66[***]

(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);

67[***]

68[***]

(93) **“Inter-Bank Rate”** means the Karachi Inter-Bank Offered Rate (KIBOR) prevalent on the first day of each quarter of the financial year;

69[***]

70[***]

71[***]

64 *Clause (88) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (88) was as under:-

“(88) **“Insurance”** has the same meaning as defined in clause (xxvii) of section 2 of the Insurance Ordinance, 2000 (Ordinance No. XXXIX of 2000);”

65 *Clause (89) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (89) was as under:-

“(89) **“Insurer”** means a person as defined in clause (xxxi) of section 2 of the Insurance Ordinance, 2000 (Ordinance No. XXXIX of 2000);”

66 *Clause (89A) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (89A) was as under:-

“(89A) **“Insurance Agent”** includes an agent as defined in clause (a) of sub-rule (1) of rule 2 of the Insurance Rules, 2017 and also includes as insurance broker as defined in clause (xxviii) of section 2 of the Insurance Ordinance, 2000 (Ordinance No. XXXIX of 2000);”

67 *Clause (91) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (91) was as under:-

“(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;”

68 *Clause (92) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (92) was as under:-

“(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;”

69 *Clause (94) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (94) was as under:-

“(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;”

70 *Clause (95) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (95) was as under:-

“(95) **“Internet Café”** means a commercial establishment providing facility to access an internet;”

71 *Clause (96) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (96) was as under:-

72[***]

73[***]

74[***]

75[***]

76[***]

77[***]

(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;

78[***]

-
- “(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;”
- 72 *Clause (97) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (97) was as under:-
- “(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;”
- 73 *Clause (98) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (98) was as under:-
- “(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;”
- 74 *Clause (99) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (99) was as under:-
- “(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;”
- 75 *Clause (100) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (100) was as under:-
- “(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;”
- 76 *Clause (101) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (101) was as under:-
- “(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;”
- 77 *Clause (102) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (102) was as under:-
- “(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.;”
- 78 *Clause (104) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (104) was as under:-
- “(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);”

⁷⁹[***]

⁸⁰[***]

⁸¹[***]

(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;

⁸²[***]

(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;

⁷⁹ *Clause (105) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (105) was as under:-

“(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;”

⁸⁰ *Clause (106) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (106) was as under:-

“(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;”

⁸¹ *Clause (107) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (107) was as under:-

“(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;”

⁸² *Clause (111A) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (111A) was as under:-

“(111A) **“Online marketplace services”** means an information technology platform run by e-commerce entity or organization over an electronic network that acts as a facilitator in transactions that occur between a buyer and a seller or between a service provider and service recipient;”

- (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;

⁸³ [***]

- (115) **“Place of Business”** ⁸⁴ [in Balochistan] 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;

⁸⁵ [***]

- (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;

⁸⁶ [***]

⁸⁷ [***]

⁸³ *Clause (114A) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (114A) was as under:-

“(114A) **“Pilotage”** means any activity involving rendering or providing of any service connected with guiding or providing a parking of a ship or vessel in water near the shore and includes toeing of a vessel or ship from mooring to the shore and its anchorage near or on a berth, wharf or dock;”

⁸⁴ *Inserted vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023.*

⁸⁵ *Clause (116) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (116) was as under:-

“(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);”

⁸⁶ *Clause (120) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (120) was as under:-

“(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;”

⁸⁷ *Clause (121) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (121) was as under:-

“(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

88[***]

89[***]

(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;

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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;”

88 *Clause (122) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (122) was as under:-

“(122) **“Programme Producer”** means a person who produces a programme on behalf of, or for use by, another person;”

89 *Clause (123) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (123) was as under:-

“(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;”

90 *Clause (125) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (125) was as under:-

“(125) **“Public Bonded Warehouse”** means a warehouse licensed under section 12 of the Customs Act, 1969 (Act No. IV of 1969);”

91 *Clause (126) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (126) was as under:-

“(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;”

92 *Clause (127) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (127) was as under:-

“(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;”

93 *Clause (127A) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (127A) was as under:-

“(127A) **“Ready Mix Concrete Service”** means the services provided or rendered in relation to presentation, batching, mixing, transportation or delivery of ready-mix concrete;”

94 *Clause (128) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (128) was as under:-

“(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;”

95 *Clause (129) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (129) was as under:-

“(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;”

(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;

⁹⁷[***]

(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 ⁹⁸[and includes a services provider and a withholding agent,] 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;

⁹⁹[***]

¹⁰⁰[***]

¹⁰¹[***]

⁹⁶ *Clause (130) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (130) was as under:-

“(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;”

⁹⁷ *Clause (132) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (132) was as under:-

“(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;”

⁹⁸ *Inserted vide Balochistan Finance Act, 2024 (Act No. I of 2024) dated 29th June, 2024.*

⁹⁹ *Clause (135) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (135) was as under:-

“(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 (lv) of section 2 of the Insurance Ordinance, 2000 (Ordinance No. XXXIX of 2000);”

¹⁰⁰ *Clause (136) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (136) was as under:-

“(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;”

¹⁰¹ *Clause (137) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (137) was as under:-

“(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.

102[***]

103[***]

- (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;

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;”

102 *Clause (137A) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (137A) was as under:-

“(137A) **“Renting of Machinery, Equipment, Appliances, and other Tangible Goods”** means the services provided or rendered, to any person by another person, by renting of machinery, equipment, appliances, and other tangible goods including bulldozers, excavators, road rollers, and levellers, cranes, construction machinery and equipment, earthmoving machinery and equipment, scaffolding, refrigerators or in relation to such renting.

Explanation: - The commodity, or equipment leasing and the hire purchase leasing and also the rent a car and automobile rental services shall be excluded from the purview of this clause;”

103 *Clause (138) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (138) was as under:-

“(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;”

104[***]

(141) **“Return”** means a return required to be furnished under Chapter-VI of the Act;

105[***]

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

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

106[***]

107[***]

104 *Clause (140) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (140) was as under:-

“(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.,”

105 *Clause (142) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (142) was as under:-

“(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);”

106 *Clause (145) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (145) was as under:-

“(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);”

107 *Clause (146) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (146) was as under:-

“(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;”

¹⁰⁸[(147) 'service' means any activity, facility, utility or advantage, including the granting, assignment, cession or surrender of any right.

Explanation -I: A service shall remain and continue to be treated as a service regardless of 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;

¹⁰⁹***]

¹¹⁰***]

¹¹¹***]

¹¹²***]

¹⁰⁸ *Clause (147) was substituted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of substitution clause (147) was as under:-

“(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;”

¹⁰⁹ *Clause (149) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (149) was as under:-

“(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;”

¹¹⁰ *Clause (150) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (150) was as under:-

“(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;”

¹¹¹ *Clause (151) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (151) was as under:-

“(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;”

¹¹² *Clause (152) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (152) was as under:-

“(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;

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115 [***]

116 [***]

(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;

117 [***]

113 *Clause (154) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (154) was as under:-

“(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;”

114 *Clause (154A) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (154A) was as under:-

“(154A) **“Site preparation and clearance, excavation and earth moving and demolition services”** means any service provided or rendered, to any person by another person, in relation to site preparation and clearance, excavation and earthmoving and demolition and such other similar activities, including –

- (i) drilling, boring and core extraction services for construction, geophysical, geological and similar purposes but not including the services in relation to mining of minerals, oil or gas (as covered under tariff heading 9866.0000); or - landfill, leveling, trench digging, rock removal, blasting and similar services; or
- (ii) soil stabilization; or
- (iii) horizontal drilling for passage of cables or drain pipes; or
- (iv) land reclamation work; or
- (v) contaminated top soil stripping work; or demolition or wracking of building, structure or road;”

115 *Clause (154B) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (154B) was as under:-

“(154B) **“Software or IT Based System Development Consultant”** means the person providing or rendering the services in relation to software or information technology, including:-

- (a) the development of software, network, or IT based system and maintenance thereof;
- (b) the study, analysis, design, and programming of software or IT based system;
- (c) the adaption, up-gradation, customization, enhancement, integration, implementation, and other similar services related to software or IT based system;
- (d) web-hosting and cloud services;
- (e) provision of advice, guidance, consultancy, and assistance in matters related to software or IT based system including conducting feasibility studies on implementation of a system;
- (f) provision of specifications for a database design, implementation, and management;
- (g) provision of specifications to secure database;
- (h) provision of the right, whether by licensing or otherwise, to use software or IT based system for commercial exploitation including right to reproduce, distribute and sell the software components for creation of and inclusion in other software or IT based system products and the renewal of such a right or, license; and
- (i) provision of the right, whether by licensing or otherwise, to use or IT based system supplied electronically and the renewal of such a right or a license.”

116 *Clause (155) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (155) was as under:-

“(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;”

117 *Clause (158) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (158) was as under:-

“(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;

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121 [***]

122 [***]

123 [***]

(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;

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118 *Clause (160) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (160) was as under:-

“(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;”

119 *Clause (161) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (161) was as under:-

“(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;”

120 *Clause (162) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (162) was as under:-

“(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);”

121 *Clause (162A) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (162A) was as under:-

“(162A) **“Supply of movable property by way of lease, license or similar arrangements”** means the services provided or rendered, to any person by another person, by way of lease, license, renting, hire purchase, or similar arrangements wherein usage takes place of machinery, equipment, appliances and other tangible goods including bulldozers, excavators, road rollers and levelers, cranes, construction machinery and equipment, earthmoving machinery and equipment, scaffolding, generators, refrigerators or in relation to such usage or renting.

Explanation. The Dealers of second-hand goods other than car or automobile, as classified under tariff heading 9806.5000, and also the rent a car or automobile rental service, as classified under tariff heading 9819.3000, shall be excluded from the purview of this clause.”

122 *Clause (163) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (163) was as under:-

“(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;”

123 *Clause (164) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (164) was as under:-

“(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;”

(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;

¹²⁵ [***]

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

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

(‘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 in-admissible tax credit, refund or adjustment; or
- (g) not filing the prescribed tax return or the prescribed statement for four consecutive ¹²⁶ [tax periods] 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;

¹²⁴ *Clause (166) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (166) was as under:-

“(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;”

¹²⁵ *Clause (169) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (169) was as under:-

“(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;”

¹²⁶ *Replaced the word “months” vide Balochistan Finance Act, 2025 dated 27th June, 2025.*

(173) “**Taxable Service**” shall have the same meaning given to it under section 3 of the Act;

127 [***]

128 [***]

129 [***]

130 [***]

(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;

131 [***]

132 [***]

127 *Clause (174) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (174) was as under:-

“(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;”

128 *Clause (175) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (175) was as under:-

“(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);”

129 *Clause (176) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (176) was as under:-

“(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;”

130 *Clause (177) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (177) was as under:-

“(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;”

131 *Clause (179) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (179) was as under:-

“(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;”

132 *Clause (180) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (180) was as under:-

“(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;”

133[***]

134[***]

135[***]

¹³⁶[(182A) "**Truck Aggregator**" means a person who is aggregator or operator or intermediary or online market place and canvasses or solicits or facilitates or connects the owners or drivers of trucks or other road transportation cargo vehicles with the business enterprises like manufacturers, producers, importers, exporters, warehouses, distributors, wholesalers, retailers, movers or packers through telephone, cellular phone, internet, web based services or GPS or GRPS-based services, electronic or digital means, whether or not he charges or collects any fee, fare, commission, brokerage or other charges or consideration for providing such services;]

137[***]

(184) "**Value of a Taxable Service**" shall have the same meaning given to it under section 7 of the Act;

138[***]

139[***]

¹⁴⁰[(186) "**Whistleblower**" means a person as defined in Section 91, sub-section (5) of this Act.]

133 *Clause (180A) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (180A) was as under:-

"(180A) "**Training Services**" means the training services provided or rendered by any person, institute or establishment, by whatever name called, for imparting skill or knowledge or lesson on any subject or field, with or without issuance of a certificate, and includes the services of vocational, professional, technical, commercial or specialized trainings, courses, seminars, workshops and lectures imparted for consideration but does not include the services of coaching or training of sports;"

134 *Clause (181) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (181) was as under:-

"(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;"

135 *Clause (182) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (182) was as under:-

"(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;"

136 *Inserted vide Balochistan Finance Act, 2024 (Act No. I of 2024) dated 29th June, 2024.*

137 *Clause (183) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (183) was as under:-

"(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;"

138 *Clause (185) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (185) was as under:-

"(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;"

139 *Clause (185A) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (185A) was as under:-

"(185A) "**Waste collection, transportation, processing and management services**" means services provided in the matters of collection, processing, transportation, disposal, recycling and management of all kinds of wastes, waste materials and garbage and includes road and street cleaning services, whether manually, mechanically or otherwise; and"

140 *Clause (186) was substituted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of substitution clause (186) was as under:-

"(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."

¹⁴¹[(187) **"Withholding Agent"** means any person, who, as a recipient of taxable service or otherwise, withholds, collects or deducts and pays or deposits tax directly to the Government in the manner as may be prescribed and also includes a person as specified in sub-rule (2) of rule 1 of the Balochistan Sales Tax Special Procedure (Withholding) Rules, 2018;]

3. Taxable Service.- ¹⁴²[(1) Every service is a taxable service, 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 persons, regardless of whether those services are provided to resident persons or non-resident persons.]

¹⁴³[(2) A service, that is not provided by a registered person shall be treated as a taxable service if the service is provided to a resident person by a non-resident person in the course of economic activity";]

Explanation.--This sub-section deals with services provided by nonresident persons to resident persons whether or not the said resident person is an end consumer of such service]

(3) For purposes of sub-section (2), where a person has a registered office or ¹⁴⁴[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, ¹⁴⁵[***] by notification in the official Gazette, prescribe rules for determining the conditions under which a particular service or class of services 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.

¹⁴⁶[(6) The services mentioned in the First Schedule are not exhaustive and all the services ¹⁴⁷[defined in the Act or,] mentioned in the Second Schedule, rules and circulars shall be taxable services.]

4. Application of Principles of Origin and Reverse Charge in Certain Situations. - (1) Where a person is ¹⁴⁸[rendering or] 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.

¹⁴¹ Inserted vide Balochistan Finance Act, 2024 (Act No. I of 2024) dated 29th June, 2024.

¹⁴² Sub-section (1) was substituted vide Balochistan Finance Act, 2025 dated 27th June, 2025. At the time of substitution Sub-section (1) was as under:-

“(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 deal with services provided by a person regardless whether such services are provided to a resident person or a non-resident person.”

¹⁴³ Sub-section (2) was substituted vide Balochistan Finance Act, 2025 dated 27th June, 2025. At the time of substitution Sub-section (2) was as under:-

“(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.”

¹⁴⁴ Substituted for the word [Plan] by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

¹⁴⁵ Omitted the words “with prior approval of the Government,” vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023.

¹⁴⁶ Sub-section [(6)] added by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

¹⁴⁷ Inserted vide Balochistan Finance Act, 2024 (Act No. I of 2024) dated 29th June, 2024.

¹⁴⁸ Inserted vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023.

(2) Where the recipient of a taxable service is person registered under the Act, ¹⁴⁹[as a withholding agent,] 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 ¹⁵⁰[rendering or] 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:

¹⁵¹[Provided that in case of incoming international calls, the telecommunication companies in Pakistan shall pay tax on reverse charge basis to the extent of their share of charges received from abroad, either through local representative or otherwise, for the transmission and delivery of such calls in the Province and in all situations, the telecommunication companies including their local representatives etc., shall be deemed and treated as recipient of such calls.]

(6) The persons who are required to pay the tax to the 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 ¹⁵²[Authority] may specify special procedure to regulate the provisions of this section.

¹⁵³[(9) The Government may, by notification in the official Gazette, specify any additional categories of provision of taxable services, the tax whereon shall be paid on reverse charge basis by the recipient of such services and all the provisions of this Act shall apply to such recipient as if he is the person liable for paying the tax in relation to the provision of such services.]

¹⁵⁴[5. **Power to amend Schedules.**-The Government may, on the recommendation of the Authority and by notification in the official Gazette, make any addition, deletion, or amendment in any Schedule to this Act. Such modification may include but is not limited to:-

(a) inclusion or exclusion of any service;

149 Inserted vide Balochistan Finance Act, 2025 dated 27th June, 2025.

150 Inserted vide Balochistan Finance Act 2023, (Act No. V of 2023), dated 4th July, 2023.

151 Inserted vide Balochistan Finance Act, 2025 dated 27th June, 2025.

152 Substituted the word "Government" vide Balochistan Finance Act 2023, (Act No. V of 2023), dated 4th July, 2023.

153 Inserted vide Balochistan Finance Act, 2025 dated 27th June, 2025.

154 Section 5 was substituted vide Balochistan Finance Act, 2025 dated 27th June, 2025. At the time of substitution Section 5 was as under:-

5. Amendment in Second Schedule.-(1) The Authority, with the approval of the Government may, by notification in the official Gazette, make an amendment in any Schedule to this Act by modifying, adding or deleting any entry or entries with reference to the classification, if any, description of any service or class of services 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 any Schedule to this Act during the current financial year."

- (b) modification of the classification or description of any service; or
- (c) alteration in the rate of tax applicable to any service.]

6. Economic Activity.-¹⁵⁵[(1) For the purposes of this Act, "economic activity" means any activity carried on by a person, whether or not for pecuniary profit, and whether or not carried on regularly, systematically, or occasionally, that involves the provision, supply, initiation, execution, receipt, or consumption of a service for consideration.

- (2) Economic activity includes, but is not limited to:-
 - (a) any trade, commerce, manufacture, profession, vocation, business, or similar activity, whether of a corporate, personal, governmental, non-governmental, or not-for-profit nature;
 - (b) the provision of services by any club, association, society, trust, organization, or non-profit entity to its members or other persons, with or without separate consideration;
 - (c) the provision, facilitation or delivery of services through digital, electronic or virtual means, including online platforms, software applications, or remote access tools, whether or not the service provider has a physical presence in Balochistan;
 - (a) inter-provincial, cross-border or foreign provision of services where the service is received, consumed, availed, or where the benefit arises in Balochistan;
 - (b) any barter arrangement, in-kind exchange, or indirect benefit-whether tangible or intangible-accruing to the service provider.
- (3) A person shall be deemed to conduct economic activity in Balochistan if:-
 - (a) the service is provided from, initiated in, or executed within the territorial jurisdiction of Balochistan;
 - (b) the service is received, consumed, or availed by any person in Balochistan, or where the benefit of the service is otherwise enjoyed in the Province;
 - (c) the service provider, whether resident or non-resident, maintains a registered office, place of business, agent, representative, franchise, branch, server, or digital infrastructure in Balochistan;
 - (d) the consideration for the service is paid by or on behalf of a person in Balochistan, or processed through a business account or billing address located in Balochistan.
- (4) The term "economic activity" shall not include:-

¹⁵⁵ *Substituted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of substitution Clauses (1), (2) and (3) was as under

- “(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;
 - (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 employer; or
 - (b) a private recreational pursuit or hobby of an individual.”

- (a) the services of an individual provided in the capacity of an employee to an employer with whom they have a direct relationship under a written contract of employment.

Provided that this exclusion shall not apply to:

- (i) services provided by third-party manpower suppliers, HR firms, or outsourcing contractors;
- (ii) services performed inside a business, factory, or industrial premises of a service recipient, where the individual is deployed by a person or company engaged in the business of manpower or contractual labour supply.

Provided further that;

This exclusion shall only apply where all the following conditions are satisfied:

- The individual is under the direct supervision and control of the employer;
- The remuneration is paid as salary or wages on a periodic basis;
- The employment relationship is not of a consultant, freelancer, or contractual service provider;
- The burden of establishing a true contract of employment for claiming this exemption shall lie on the person or entity claiming such exclusion.

Explanation:

For the purposes of this section, "consideration" includes monetary payment, deferred payment, compensation in kind, subscription, membership fee, license fee, usage charge, or any direct or indirect benefit received by the provider]

7. Value of a Taxable Service.-(1) The value of a taxable service is the ¹⁵⁶[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 ¹⁵⁷[rendering or] providing a service receives from the recipient of the service but does not include the amount of the tax ¹⁵⁸[under this Act].

(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 ¹⁵⁹[of] the tax ¹⁶⁰[under this Act].

(3) In case the person who provides the service and the recipient of the service are ¹⁶¹[***] 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 ¹⁶²[under this Act].

¹⁵⁶ The words inserted by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

¹⁵⁷ Inserted vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023.

¹⁵⁸ Inserted vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023.

¹⁵⁹ Substituted for the word [if] by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

¹⁶⁰ Inserted vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023.

¹⁶¹ The word [lower] omitted by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015

¹⁶² Inserted vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023.

(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 [:]

¹⁶³[Provided further that the terms "consideration" and "consideration in money" shall mean the gross amount charged by the service provider for the taxable services provided by him and shall include -

- (i) any amount that is payable for the services provided;
- (ii) any amount of reimbursable expenditure or cost incurred by the service provider and charged, in the course of provision of a service, except in such circumstances and subject to such conditions as may be prescribed;]

(5) In case of trade discounts, the value of the service shall mean the discounted price, excluding the amount of the tax, ¹⁶⁴[under this Act] 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 ¹⁶⁵[determined under section 8 of this Act].

(7) Notwithstanding anything ¹⁶⁶[contained] 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 ¹⁶⁷[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.

8. Open market price.-(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 ¹⁶⁸[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 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

¹⁶³ Added vide Balochistan Finance Act, 2025 dated 27th June, 2025.

¹⁶⁴ Inserted vide Balochistan Finance Act 2023, (Act No. V of 2023), dated 4th July, 2023.

¹⁶⁵ Inserted vide Balochistan Finance Act 2023, (Act No. V of 2023), dated 4th July, 2023.

¹⁶⁶ Inserted vide Balochistan Finance Act 2023, (Act No. V of 2023), dated 4th July, 2023.

¹⁶⁷ The word inserted by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

¹⁶⁸ Substituted for the words, bracket and figure [paragraph (1)] by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

objective approximation of the price, the service would fetch in an open market transaction freely made between persons who are not associates.

9. Provision of Services Over a Period of Time.-(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:

¹⁶⁹[The following examples illustrate the application of sub-section (1). These examples are not comprehensive and are meant for illustrative purposes only:]

(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.

¹⁷⁰[(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 ¹⁷¹[except where otherwise prescribed].

CHAPTER-II

SCOPE OF TAX

¹⁷²**[10. Scope of Tax and Allied Matters.**-(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 of fifteen percent of the value of the taxable service.

(2) Notwithstanding anything contained in sub-section (1) and subject to the provisions of Section 12 the services specified in the First Schedule shall be exempt from tax.

(3) Notwithstanding anything contained in sub-section (1) there shall be charged, levied, collected and paid the tax on the value of a taxable service at such higher rate of the value of taxable service as specified in the Second Schedule.

¹⁶⁹ *Inserted vide Balochistan Finance Act, 2025 dated 27th June, 2025.*

¹⁷⁰ *Clause [(bb)] inserted by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015*

¹⁷¹ *Inserted vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023.*

¹⁷² *Section 10 was substituted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of substitution section 10 was as under:-

“10. Scope of Tax and Allied Matters.-(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 Schedule.

(2) The Authority, with the approval of Government may], on the recommendation of the Authority and 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 persons shall be exempt from payment of tax under the Act.”

(4) Notwithstanding anything contained in sub-section (1) there shall be charged, levied, collected and paid the tax on the value of a taxable service at such lower rate of the value of taxable service without input tax adjustment as specified in the Third Schedule.

(5) The Government may on the recommendation of the Authority and 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.

(6) 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 persons shall be exempt from payment of tax under the Act.]

¹⁷³[**10A. Transitional Provision.**- All services not specified in the First Schedule shall be deemed to be taxable services under this Act effective from the 1st day of July, 2025. Any exemption previously granted through notification shall remain valid until amended, rescinded, or superseded by the Authority.]

11. Person Liable to Pay Tax.-(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 ¹⁷⁴[***] 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.

¹⁷⁵[(5) No person shall be absolved of any tax liability under the Act for want of registration under this Act or the rules.]

¹⁷⁶[**11A. Liability of a Registered Person.**-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 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 ¹⁷⁷[***] under section 14 of the Act;

Explanation II: The registered person shall include a person covered by the “withholding agent” ¹⁷⁸[***] under section 14 of the Act.]

¹⁷⁹[**12. Exemptions.**-(1) Notwithstanding the provisions of sections 3 and 10, providing or rendering of services specified in the First Schedule shall, subject to such conditions as may be specified by the Government, be exempt from the tax under this Act.

¹⁷³ Inserted vide Balochistan Finance Act, 2025 dated 27th June, 2025.

¹⁷⁴ Omitted the word “registered” vide Balochistan Finance Act, 2025 dated 27th June, 2025.

¹⁷⁵ Inserted vide Balochistan Finance Act, 2025 dated 27th June, 2025.

¹⁷⁶ Section [11A] inserted by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

¹⁷⁷ Omitted the words “as notified” vide Balochistan Finance Act, 2025 dated 27th June, 2025.

¹⁷⁸ Omitted the words “as notified” vide Balochistan Finance Act, 2025 dated 27th June, 2025.

¹⁷⁹ Section 12 was substituted vide Balochistan Finance Act, 2025 dated 27th June, 2025. At the time of substitution section 12 was as under:-

(2) Notwithstanding the provisions of sub-section (1), 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 taxable 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.

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

13. Effect of Change in the Rate of Tax.-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.

14. Special Procedure and Tax Withholding Provisions.-¹⁸⁰[(1) Notwithstanding anything contained in this Act, the Authority may, by notification in the official Gazette, prescribe special procedure for the payment of tax, valuation of taxable services, registration, record keeping, invoicing or billing requirements, returns, statements and other related matters in respect of any service or class of services and subject to such limitations and conditions as may be specified in the notification.]

(2) Notwithstanding other provisions of this Act, the Authority may require any person or ¹⁸¹[class of persons] whether registered or not for the purpose of this Act to withhold full or part of the tax charged from such person or class of persons on the ¹⁸²[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.

¹⁸³(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 services 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 ¹⁸⁴[the amount of tax, the amount of default surcharge and the amount of penalty] thereon to the Government in the prescribed manner.]

“12. Exemptions.-(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).”

¹⁸⁰ Sub-section (1) was substituted vide Balochistan Finance Act, 2025 dated 27th June, 2025. At the time of substitution Sub-section (1) was as under:-

“(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.”

¹⁸¹ Substituted for the words [class of person] by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

¹⁸² Substituted for the word [precision] by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

¹⁸³ Sub-section [(3)] added by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

¹⁸⁴ Replaced the words “the amount of tax and the amount of default surcharge” vide Balochistan Finance Act, 2025 dated 27th June, 2025.

¹⁸⁵[**14A. Special procedure for collection of tax, etc.**-(1) Notwithstanding anything contained in this Act; the Authority may require any other person or class of persons, not necessarily being a service provider or a service recipient in a particular transaction to collect full or part of the tax charged from another person or class of persons on the provision of any taxable service or class of taxable services and to deposit the tax so collected, in the Government treasury within such time and in such manner as the Authority may, by notification in the official Gazette, specify.

(2) For the purposes of subsection (1), the special procedure prescribed for collection and payment of tax may also provide for registration, book keeping; invoicing or billing requirements, returns, statements and other related matters in respect of any service or class of services, as may be specified,

(3) Where a person or class of persons is required to collect full or part of the tax on the provision of any taxable service or class of taxable services and either fails to collect the tax or having collected 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, the amount of default surcharge and the amount of penalty to the Government in the prescribed manner.]

15. Delegation of Power to Collect, Administer and Enforce Tax on Certain Services.-(1) The Government may, in accordance with article 147 of the Constitution of the Islamic Republic of Pakistan, 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), ¹⁸⁶[***] the tax on taxable services notified under sub-section (1) shall be administered, collected and enforced by the Authority ¹⁸⁷[in] the same mode and manner as all other taxable services.

16. ¹⁸⁸[**Adjustments of Input Tax.**-(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 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,

¹⁸⁵ Inserted vide Balochistan Finance Act, 2025 dated 27th June, 2025.

¹⁸⁶ Comma and words [, the tax on taxable services notified under sub-section (1)] omitted by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

¹⁸⁷ The word inserted by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

¹⁸⁸ Section 16 substituted by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015. The substituted section 16 read as follows:

“Adjustments. - (1) The Authority may, subject to such conditions and restrictions as it may specify, allow registered persons to claim adjustments or educations, including refunds arising as a result thereof, in respect of the tax paid under any other law on any account in respect of any taxable service or goods or class of taxable services or goods provided by them. (2) For purposes of sub section (1), 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.

(3) For the purpose of removal of any doubt it is clarified that no adjustment or deduction of any tax payable under any other law shall be claimed by any person except in the manner and to the extent specified in the notification issued under sub section (1).”

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 ¹⁸⁹[***] 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.]

¹⁹⁰**[16A. Certain Transactions Not Admissible.-**(1) Notwithstanding anything contained in this Act or any other law for the time being in force, ¹⁹¹[payment of amounts of one or more transactions made to the same person in one tax period where the aggregate of such amounts exceeds fifty thousand rupees including the amount of sales tax but excluding any payments made on account of utilities] 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 recipient.

(2) Online transfer of payment from the ¹⁹²[business bank account of service recipient to the business bank 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.]

¹⁹³**[16B. Input Tax Credit Not Allowed.-**(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-

189 Omitted the words “, with the approval of the Government,” vide Balochistan Finance Act 2023, (Act No. V of 2023), dated 4th July, 2023.

190 Section [16A] inserted by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

191 Replaced the words “payment of the tax amount for a transaction exceeding value of fifty thousand rupees” vide Balochistan Finance Act, 2025 dated 27th June, 2025.

192 Replaced the words “business account of service recipient to the business account of service provider” vide Balochistan Finance Act, 2025 dated 27th June, 2025.

193 Section [16B] inserted by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

- (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;
- ¹⁹⁴[(bb) the services received, acquired or procured from a person who is liable to be registered under this Act but is not actually registered or who does not hold ¹⁹⁵[registration number];
- (bbb) the goods, or services received, acquired or procured from a person who is not an active tax payer under this Act or under the Sales Tax Act, 1990 or under any provincial law relating to sales tax;]
- (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, 1990, 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 ¹⁹⁶[(plant, machinery, equipment and others)] and fixed assets not exclusively used in providing or rendering of taxable services;
- (g) ¹⁹⁷[the following goods or services, excluding the ones directly used and consumed by a registered person in provision of the services paying sales tax at a rate not less shall fifteen per cent ad valorem.]
 - (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;
 - (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;

¹⁹⁴ Inserted vide Balochistan Finance Act, 2024 (Act No. I of 2024) dated 29th June, 2024.

¹⁹⁵ Replaced the words "registered number" vide Balochistan Finance Act, 2025 dated 27th June, 2025.

¹⁹⁶ Inserted vide Balochistan Finance Act, 2025 dated 27th June, 2025.

¹⁹⁷ Replaced the words "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 -" vide Balochistan Finance Act, 2025 dated 27th June, 2025.

- (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;

¹⁹⁸[***]

- (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 [:]

¹⁹⁹[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 eighteen per cent, can be claimed by the person providing the taxable telecommunication services.]

- (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;
- ²⁰⁰[(p) sales tax paid to the Federal Government or any other Provincial Government in relation to supply of goods or provision of services, if the sales tax law of the Federation or the Province concerned bars or does not allow, whether explicitly or otherwise, adjustment of tax levied and paid under this Act;]
- (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

¹⁹⁸ *Clause (5) and Proviso was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of omission clause (k) and proviso was as under:-

“(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.”

¹⁹⁹ *Inserted vide Balochistan Finance Act, 2025 dated 27th June, 2025.*

²⁰⁰ *Clause (p) was substituted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of substitution clause (p) was as under:-

“(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”

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.]

²⁰¹[**16C. Adjustment of Input Tax Paid on Certain Goods and Services.**-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.]

²⁰²[**16CC. Extent of adjustment of input tax.**-(1) Notwithstanding anything contained in this Act, a registered person shall not be allowed to adjust input tax in a tax period in excess of ninety percent of the output tax for that tax period.]

²⁰³[**16D. Standard or general tax rate application choice.**- (1) where any service or class of services are chargeable to reduced rate of tax either under the ²⁰⁴[Third Schedule] or under any notification issued under this Act, any registered person or class of registered persons, providing such services, may, after taking permission from the Authority, opt to pay sales tax at standard or general rate and take input tax adjustment as admissible under this Act and the rules and every such permission shall be effective from the date mentioned therein and subject to such conditions, restrictions and limitations as may be specified by the Authority in this behalf:

Provided that a registered person, in case of a company, may opt to operate under standard rate system on intimation to the Authority at least one month in advance and shall not be entitled to revert back to the reduced rate without prior permission from the Authority as required under sub-section (2).

(2) Once registered person has started paying sales tax at standard or general rate as aforesaid, he shall not, on his own, switch over back to availing the reduced rate of tax on any of his such services unless he takes prior permission from the Authority and while examining and deciding on the request of switching back to reduced rate of tax, the Authority may conduct or cause to conduct such enquiry or audit as it may deem necessary to ascertain the genuineness of the request.

(3) No amount of unadjusted amount of input tax, accrued during the period when standard or general rate was applied, shall be subsequently adjustable in respect of services subjected to reduced rate of tax, provided that recommendation of applying standard or general rate of tax, at any later stage by any registered person, shall likewise, be subject to prior permission from the Authority.

(4) The Authority may, on its own or otherwise, withdraw the permission, granted under this section, in respect of any case or class of cases, after issuing show cause notice and affording opportunity of hearing in the case or cases";

16E. Refund.-(1) Notwithstanding anything contained in this Act, the Authority or any officer authorized in this behalf by the Authority, may allow a registered person refund of the tax claimed to have been paid inadvertence, error or misconstruction.

(2) No such refund of tax not claimed within the relevant tax period shall be allowed, unless the claim is made within one year of the date of payment.

Provided that no refund shall be admissible under this section, if incidence of tax has been passed directly or indirectly to the consumer.

²⁰¹ Section [16C] inserted by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

²⁰² Inserted vide Balochistan Finance Act, 2025 dated 27th June, 2025.

²⁰³ Inserted vide Balochistan Finance Act, 2024 (Act No. I of 2024) dated 29th June, 2024.

²⁰⁴ Replaced the words "second schedule" vide Balochistan Finance Act, 2025 dated 27th June, 2025.

(3) The manner and mode of payment of refund of an amount paid or over paid through inadvertence, error or misconstruction, may be prescribed by the Government]

CHAPTER-III

PAYMENT AND COLLECTION OF TAX ON TAXABLE SERVICES

17. Collection of Excess Tax.-(1) Any person who has collected or ²⁰⁵[, deducted or withheld] 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.

18. Time, Manner and Mode of Payment.-(1) The tax in respect of a taxable service provided ²⁰⁶[or rendered] during a tax period shall be paid by a person ²⁰⁷[by due date prescribed under sub-section (56) of section 2 and] 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 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.

19. Joint and Several Liability of ²⁰⁸[*] Persons Where Tax Unpaid.**-(1) Where a ²⁰⁹[person] receiving a taxable service from another ²¹⁰[another 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 ²¹¹[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).

²⁰⁵ Replaced the word “collects” vide Balochistan Finance Act, 2025 dated 27th June, 2025.

²⁰⁶ The words inserted by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

²⁰⁷ Inserted vide Balochistan Finance Act 2023, (Act No. V of 2023), dated 4th July, 2023.

²⁰⁸ Omitted the word “Registered” vide Balochistan Finance Act, 2025 dated 27th June, 2025.

²⁰⁹ Replaced the words “registered person” vide Balochistan Finance Act, 2025 dated 27th June, 2025.

²¹⁰ Replaced the words “another registered person” vide Balochistan Finance Act, 2025 dated 27th June, 2025.

²¹¹ The words inserted by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

²¹²[(3) Notwithstanding anything contained in this section, it shall be the responsibility of a person to take all possible measures to ensure that the person, from whom he has received taxable services, deposits the due tax, relating to such transaction or transactions, in the manner as provided under this Act and the rules made under the Act.]

20. Sales of Taxable Activity or Transfer of Ownership.-(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.

²¹³[(1A) In case of sale or transfer of a business, providing taxable services as an ongoing concern, by a registered person to a non-registered person, such registered person shall be required to account for and pay the tax on the services provided by him.]

(2) The tax chargeable ²¹⁴[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.

²¹⁵[(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.]

21. Estate of Deceased Person.-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.

22. Estate in Bankruptcy.-(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.

23. Liability for Payment of Tax in Case of Private Companies or Business Enterprises.-²¹⁶[Notwithstanding anything contained in the Companies Act, 2017 (Act XIX OF 2017) or the repealed Companies Ordinance, 1984 (XLVII of 1984)] 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.

24. Assessment of Tax.-(1) Where on the basis of any information acquired during an audit, inquiry, inspection or otherwise, an officer of the Authority ²¹⁷[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 sections 48 and 49.

²¹⁸[(1A) Notwithstanding anything contained in this Act and subject to such conditions and guidelines as may be prescribed by the Authority in this regard, where a registered

212 *Inserted vide Balochistan Finance Act, 2025 dated 27th June, 2025.*

213 *Inserted vide Balochistan Finance Act, 2025 dated 27th June, 2025.*

214 *Substituted for the word [on] by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.*

215 *Sub-section [(3)] added by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.*

216 *Inserted vide Balochistan Finance Act 2023, (Act No. V of 2023), dated 4th July, 2023.*

217 *The words inserted by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.*

218 *Inserted vide Balochistan Finance Act 2023, (Act No. V of 2023), dated 4th July, 2023.*

person fails to file the return for a tax period by the due date or where the registered person fails to furnish any information, explanation, documents, record or any other details as may be required in a notice issued under this section or sections 33, 34 or 57, an officer of the Authority, not below the rank of an Assistant Commissioner, shall, based on any available information or material, make an assessment order, to the best of his judgment, determining the minimum tax liability of such registered person for the tax period specified in the notice. The minimum tax liability shall be in addition to the penalty and default surcharge in accordance with sections 48 and 49.]

²¹⁹[Explanation: Determination of minimum tax liability for a tax period shall not be the final tax liability and the registered person shall be liable to discharge his actual liability, as it may accrue or may be determined as a result of audit or special audit or forensic audit under this Act.]

(2) No order under sub-section (1) ²²⁰[or (1A)] shall be made unless a notice to show cause is given to the person in default within ²²¹[eight] years from the conclusion of the tax period to which the assessment relates specifying the ²²²[grounds] 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) ²²³[or (1A)] shall be made within one hundred and ²²⁴[eighty] days of issuance of the show cause notice or within such extended period as the officer may, for reasons to be 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) ²²⁵[or (1A)] 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 assessed ²²⁶[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).

²²⁷[(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.]

²²⁸**24A. Place of provision of Services.**-Notwithstanding the provisions contained in this Act, the Authority may, in relation to any or all of the taxable services or group of taxable services as may be specified, by notification in the official Gazette, make rules or special rules prescribing the place of provision of the services or the group of services specified in such rules.]

219 Inserted vide Balochistan Finance Act, 2024 (Act No. I of 2024) dated 29th June, 2024.

220 Inserted vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023.

221 Substituted for the word [five] by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

222 Substituted the word "ground" vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023.

223 Inserted vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023.

224 Substituted for the word [twenty] by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

225 Inserted vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023.

226 Substituted for the words [at a low rate] by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

227 Sub-section [(7)] added by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

228 Inserted vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023.

CHAPTER-IV

REGISTRATION

25. **Registration.**²²⁹[(1) A person shall register under this Act, who: -

- (a) is resident;
- (b) provides any taxable service ²³⁰[***] in Balochistan;
- ²³¹[(bb) is a withholding agent under this Act;]
- (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 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.

²³²[(3A) Any person, who is not registered or required to be registered for the purposes of this Act, whether as a service-provider or otherwise but is required to withhold and pay or otherwise pay tax in terms of any provisions of this Act or rules, shall be deemed as a registered person for all legal purposes under this Act, including non-filing or non-submission of any information or document and such person shall, regardless of the place of residence, business or other activity, comply with such registration, enrolment or other obligations or formalities as may be specified by the Authority.]

²³³[(3AA) The Authority may, through notification in the official Gazette, require any person or class of persons engaged in providing only exempt service or services to necessarily obtain registration under this Act and file return in such form and manner as may be specified in the notification.]

(4) The Authority ²³⁴[shall] publish on its website a list ²³⁵[of] persons registered under this Act.

229 Sub-section [(1)] substituted by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015. The substituted sub-section (1) reads as follows:

(1) A person shall register under this Act, who: -

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

230 Omitted the words “from his office or place of business” vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023.

231 Inserted vide Balochistan Finance Act, 2025 dated 27th June, 2025.

232 Inserted vide Balochistan Finance Act, 2025 dated 27th June, 2025.

233 Inserted vide Balochistan Finance Act, 2025 dated 27th June, 2025.

234 Substituted the word “may” vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023.

235 Substituted the word “or” vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023.

(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.

²³⁶[**Explanation:** Unless otherwise specified, no person shall be absolved of any tax liability for want of registration under this Act or the rules.]

²³⁷[(5A) It shall not be reasonable for a person to believe that another person is registered under this Act if that other person is not on the list placed on the website of the Authority]

26. Voluntary Registration.-(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 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.

²³⁸[**26A. Automatic registration.**- The tax payers already registered with the Federal Board of Revenue for the purposes of Sales Tax / Federal Excise Duty and providing taxable services in Balochistan, shall be automatically registered for Balochistan Sales Tax on Services and the registered persons shall only be intimated through email or SMS, and by courier or post assigning them B as prefix to their NTN issued by the Federal Board of Revenue i.e. B+NTN]

27. Compulsory Registration.- ²³⁹[(1) If the Authority or any officer of the Authority authorized in this behalf is satisfied that a person or a withholding agent who is required to be registered and has not applied for registration, the Authority or the officer shall after such enquiry as may be deemed fit, register the person through an order to be issued in writing and shall, not later than fifteen days 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.

28. Suspension of Registration.-(1) Subject to sub-section (3), the Authority ²⁴⁰[or any officer of the Authority authorized in this behalf] may temporarily inactivate ²⁴¹[or suspend] the registration of a person if it is satisfied that the person: -

²³⁶ Explanation added by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

²³⁷ Inserted vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023.

²³⁸ Inserted vide Balochistan Finance Act, 2024 (Act No. I of 2024) dated 29th June, 2024.

²³⁹ Sub-section (1) was substituted vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023. At the time of substitution the sub-section (1) was as under:-
“(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.”

²⁴⁰ The words inserted by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

- (a) is not entitled to be registered; or
 - (b) has failed to comply with obligations under this Act or the rules.
- (2) The Authority ²⁴²[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 ²⁴³[or any officer of the Authority authorized in this behalf] is not satisfied with the response of the person or the remedial action taken by him or does not receive any response in the specified time, the Authority ²⁴⁴[or any officer of the Authority authorized in this behalf] may suspend that person's registration.
- (4) The suspension of registration shall be affected by removing the name of the person from the list of registered persons published on the Authority's website.
- (5) At any time within a period of sixty days of suspension, the Authority ²⁴⁵[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 ²⁴⁶[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 ²⁴⁷[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.
- 29. De-registration.**-(1) The Authority ²⁴⁸[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 ²⁴⁹[or any officer of the Authority authorized in this behalf] to be de-registered.
- (3) If upon receiving such an application, the Authority ²⁵⁰[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.

²⁴¹ *Inserted vide Balochistan Finance Act, 2025 dated 27th June, 2025.*

²⁴² *The words inserted by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.*

²⁴³ *The words inserted by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.*

²⁴⁴ *The words inserted by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.*

²⁴⁵ *The words inserted by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.*

²⁴⁶ *The words inserted by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.*

²⁴⁷ *The words inserted by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.*

²⁴⁸ *The words inserted by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.*

²⁴⁹ *The words inserted by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.*

(4) Where the Authority ²⁵¹[or any officer of the Authority authorized in this behalf] receives an application under sub-section (2), it shall dispose of 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 Authority may, for reasons to be recorded in writing, fix.

²⁵²[**29A. Restoration of Registration.**-The Authority may, subject to conditions as may be prescribed, reactivate, revive, reinstate or restore any registration which has been de-activated, suspended or cancelled for any reason or under any circumstances.]

²⁵³[**29B.Active taxpayers list.**- The Authority shall have the power to prepare and maintain active taxpayers list in such manner as it may deem appropriate and also to make rules to provide for restrictions and limitations to be Imposed on any person who ceases to be an active taxpayer or any person who receives or procures any taxable service from a person who has ceased to be an active taxpayer]

CHAPTER-V

BOOK KEEPING AND AUDIT PROCEEDINGS

30. Issuance of Tax Invoices.-(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;
- (e) value inclusive of the tax;
- ²⁵⁴[(f) value exclusive of the tax [and]]
- ²⁵⁵[(g) applicable rate of the tax.]

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

²⁵⁷[(3) A registered person, providing a taxable service, may, subject to such conditions and restrictions as the Authority may, by notification in the official Gazelle, specify, issue invoices electronically to another registered person or other recipient of taxable service and transmit images or

250 *The words inserted by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.*

251 *The words inserted by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.*

252 *Section [29A] inserted by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.*

253 *Inserted vide Balochistan Finance Act, 2024 (Act No. I of 2024) dated 29th June, 2024.*

254 *Clause [(f)] inserted by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.*

255 *Inserted vide Balochistan Finance Act, 2025 dated 27th June, 2025.*

256 *Sub-section (2) was substituted vide Balochistan Finance Act, 2025 dated 27th June, 2025. At the time of substitution Sub-section (2) was as under:-*

“(2) The Authority may, by notification in the official Gazette, specify a format of invoices to be issued by a registered person or class of registered persons and prescribe a procedure for authentication of such invoices.”

257 *Sub-section (3) was substituted vide Balochistan Finance Act, 2025 dated 27th June, 2025. At the time of substitution Sub-section (3) was as under:-*

“(3) The Authority or an officer authorized by the Authority in this behalf, may require a registered person or a class of registered persons to issue invoices electronically in such manner as may be prescribed, and to transmit such invoices to the Authority, subject to such conditions and restrictions as the Authority may specify by notification in the official Gazette.”

statements of such invoices to the Authority and to the Commissioner, in the manner as may be specified.]

31. Records.-(1) A registered person providing taxable service ²⁵⁸[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: -

- ²⁵⁹[(a) record of services provided, including exempt services, indicating the description, quantity and value of service, name, registration number and address of the person to whom services were rendered and the amount of tax charged;
- (b) record of goods and services received, including exempt goods and services, indicating description, quantity and value of goods and services, name, address and registration number of the service provider or supplier of goods and the amount of the tax charged;
- (c) record of goods imported indicating the description, quantity and value of goods and the amount of tax paid on imports;]
- ²⁶⁰[(d) Books of Prime Entry or subsidiary books including Cash Books;
- (e) double entry accounts including General Ledger;
- (f) Annual Audited Financial Statements prepared either on the basis of International Financial Reporting Standards (IFRSs) or International Public Sector Accounting Standards (IPSAS), as the case may be;
- (g) bank statements, banking instruments and the related reconciliation statements;
- (h) inventory records, utility bills, salary and labor bills, rent deeds and agreements;
- (i) record required to be maintained and the declarations filed under any other law for the time being in force; and
- (j) records of tax invoices and debit credit notes issued by the person;
- (k) records of tax invoices and debit credit notes received by the person; (l) records of customs documents (goods declaration under section 30 of the Customs Act, 1969 and its ancillary documents);
- (m) Minutes of various meetings including minutes of Board, Annual General Meeting (AGM), Extra Ordinary General Meeting; and
- (n) such other records as may be specified by the Authority.]
- (2) ²⁶¹[Notwithstanding anything contained in any other law for the time being in force, the] Authority may, by notification in the official Gazette, require a registered person or class of

258 The words inserted by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

259 Sub-section (1) clause (a) (b) (c) substituted by the Balochistan Finance Act, 2020 (Act No. I of 2020) dated July 15, 2020 effective from July 01, 2015. The substituted clauses for sub-section reads as follows:

“(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.”

260 Sub-section (1) new clause (d) (e) (f) (g) (h) (i) (j) (k) (l) (m) & (n) inserted by the Balochistan Finance Act, 2020 (Act No. I of 2020) dated July 15, 2020 effective from July 01, 2015.

261 Substituted the word “The” vide Balochistan Finance Act 2023, (Act No. V of 2023), dated 4th July, 2023.

registered persons to declare and use as many number of business bank accounts as may ²⁶²[be] specified by the Authority in such notification to make or receive payments on account of providing ²⁶³[or receiving services 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 ²⁶⁴[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 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.

²⁶⁵[(5) The registered persons, whose accounts are subject to audit under the Companies Act, 2017 (Act No. XIX of 2017) or under any other law for the time being in force, shall submit a printed 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, to the concerned officer of the Authority, within 60 days from the date of audit report of the auditors.]

32. Retention and Production of Record and Documents.-(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 ²⁶⁶[ten] years after the end of the tax period to which such records or documents relate or till the final decision in any proceedings including proceedings for assessment, appeal, revision, reference or petition, whichever is later.

²⁶⁷[Provided that in case of any records or documents related to refund claim a person shall retain such records or documents for a period of ten years from the end of the financial year in which the refund is issued.

Provided further that the time limit of ten years will be applicable to records and documents related to tax period July, 2023 and onwards.]

(2) A person who is required to maintain any records 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 ²⁶⁸[and use of any machine on which such data is kept].

33. Audit Proceedings.-(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 ²⁶⁹[or documents which are in his possession or control or in the possession or control of his agent; and where such

262 Substituted the word “by” vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023.

263 Substituted for the words [service for] by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

264 Substituted for the words [class of person] by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

265 Sub-section (5) was substituted vide Balochistan Finance Act, 2025 dated 27th June, 2025. At the time of substitution Sub-section (5) was as under:-

“(5) The registered persons, whose accounts are subject to audit under the Companies Act, 2017 (Act No. XIX of 2017) or any other law for the time being in force, 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.”

266 Substituted for the words [five] by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

267 Inserted vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023.

268 Inserted vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023.

269 The words inserted by the Balochistan Finance Act, 2020 (Act No. I of 2020) dated July 15 2020 effective from July 01, 2015.

record or documents have been kept on electronic data] maintained ²⁷⁰[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 ²⁷¹[any] registered person ²⁷²[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, ²⁷³[under section 53] 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 him of the audit proceedings and direct him to produce any records or documents, which such officer may require for conducting the audit.

²⁷⁴[(3A)] The officer authorized under sub-section (1) may conduct audit proceedings electronically through video links or any other facility as may be notified by the Authority.]

²⁷⁵[(3AA) The officer of the Authority may, with the permission of the Commissioner, conduct the audit in the place of business or the office of the registered person directing him to produce the records and documents in such premises as indicated in the notice.]

(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 ²⁷⁶[in accordance with the provisions of section 24 or section 52, as the case may be, assessing or] 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

270 The words inserted by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

271 Substituted for the word [my] by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

272 Substituted for the word [in] by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

273 Inserted vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023.

274 The new sub-section (3A) inserted by the Balochistan Finance Act, 2020 (Act No. I of 2020) dated July 15 2020 effective from July 01, 2015.

275 Inserted vide Balochistan Finance Act, 2025 dated 27th June, 2025.

276 Inserted vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023.

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; ²⁷⁷[and]

- (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, thereafter, the show cause notice shall abate.

34. ²⁷⁸**[Audit by Special Audit Panels].-** ²⁷⁹[(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 the Chartered Accountants Ordinance, 1961 (X of 1961);
- (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);
- (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

²⁸⁰[1A] 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.]

(2) Notwithstanding that the records of a registered person have been audited by an officer appointed under section 39, the Authority or a Commissioner may direct an auditor appointed under sub-section (1) to audit the records of any registered person for the same period.

(3) An auditor appointed under sub-section (1), shall have such powers of an officer as may be conferred by the Authority to such auditor under any of the provisions of this Act or the rules.

(4) For purposes of this section or section 33, the audit of records includes audit of the tax affairs of the registered person under this Act and the rules.

²⁸¹[(5) Each special audit panel shall be headed by a Chairman who shall be an officer of the Authority not below the rank of a Deputy Commissioner.

(6) If a member of the special audit panel, other than the Chairman, is absent from conducting an audit, special audit or forensic audit, the proceedings of such audit under this section shall continue and audit conducted by the special audit panel shall neither be invalid nor shall be called in question merely on the ground of such absence.

(7) The Authority may prescribe regulations and procedures in respect of the constitution, procedure and working of the special audit panel.]

²⁷⁷ The word inserted by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

²⁷⁸ Substituted for the words [Special Audit by Chartered Accountants or Cost Accountants] by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

²⁷⁹ Sub-section [(1)] substituted by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015. The substituted sub-section (1) reads as follows:

“(1) The Authority may, by notification in the official Gazette, appoint a Chartered Accountant as defined under Chartered Accountants Ordinance, 1961 (X of 1961) or a Firm of Chartered Accountants or a Cost and Management Accountant within the meaning of the Cost and Management Accountants Act, 1966 (XIV of 1966) or a firm of Cost and Management Accountants, for conducting a special audit to the records of any registered person.”

²⁸⁰ Renumbered vide Balochistan Finance Act 2023, (Act No. V of 2023), dated 4th July, 2023.

²⁸¹ Inserted vide Balochistan Finance Act 2023, (Act No. V of 2023), dated 4th July, 2023.

CHAPTER-VI

RETURNS

35. **Returns.**²⁸²[(1) Every registered person shall ²⁸³[e-file or] furnish to the Authority, not later than the due date, a true, correct and properly filled-up return in the form notified by the Authority, indicating the tax due and paid during a tax period and such other information or particulars as may be notified by the Authority.]

²⁸⁴[(1A) A statement, in the prescribed manner, filed by a person who is only obliged to deduct or withhold tax, shall be treated as a return of that person, provided that such a statement shall not be a substitute 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 ²⁸⁵[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) ²⁸⁶[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 and to deposit any amount of the tax not paid or short paid.

²⁸⁷[(7) Where any person or class of persons are engaged in providing any service or services, which are either exempt under this Act, under a notification issued thereunder or are otherwise not taxable for the purposes of this Act, the Authority may require any such person or class of persons to regularly file monthly or periodic declarations or returns, containing such correct and verifiable information, as may be required to be provided in such declaration or return and every such person or class of persons shall be under a legal obligation to file such declaration or return and any violation, relating thereto, shall be treated as non-filing of the return due under this Act, except that no tax liability per se other than liability for penalty, may be imposed, shall accrue in respect thereof.]

282 The sub-section (1) substituted by the Balochistan Finance Act, 2020. (Act No. I of 2020) dated July 15 2020 effective from July 01, 2015. The substituted sub-section is reproduced as follows:

“(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.”

283 Inserted vide Balochistan Finance Act, 2025 dated 27th June, 2025.

284 Sub-section [(1A)] inserted by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

285 Substituted for the word [gazette] by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

286 Substituted for the words [A registered person] by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

287 Added vide Balochistan Finance Act, 2025 dated 27th June, 2025.

36. Special Returns.-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 ²⁸⁸[form] and such person shall furnish the return not later than the date specified in this regard.

37. Final Return.-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 ²⁸⁹[***] by the Authority or the Commissioner.

38. Return Deemed to Have Been Made.-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

39. Appointment of Authorities.- ²⁹⁰[(1) For the purposes of this Act, the Authority may, appoint in relation to any area, any case or class of cases, any person to be; -

- (a) a Director of the Balochistan Revenue Authority;
- (b) a Commissioner of the Balochistan Revenue Authority;
- (c) a Commissioner (Appeals) of the Balochistan Revenue Authority;
- (d) a Deputy Commissioner of the Balochistan Revenue Authority;
- (e) an Assistant Commissioner of the Balochistan Revenue Authority;
- (f) a Senior Auditor and an Auditor of the Balochistan Revenue Authority;
- (g) a Balochistan Sales Tax Officer of the Balochistan Revenue Authority;]

²⁹¹[(i) An Inspector of the Balochistan Revenue Authority;

(j) Any officer of the Balochistan Revenue Authority with any other designation.]

(2) The Commissioner (Appeals) and the Commissioner shall be subordinate to the Authority ²⁹²[and any other officer of the Authority so designated by the Authority.]

²⁹³[(3) The Deputy Commissioners and the Assistant Commissioners shall be subordinate to the Commissioner.]

²⁸⁸ Substituted for the word [from] by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

²⁸⁹ The words [by directed] omitted by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

²⁹⁰ Sub-section (1) was substituted vide Balochistan Finance Act, 2024 (Act No. I of 2024) dated 29th June, 2024. At the time of substitution sub-section (1) was as under:-

“(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 or class of cases specified in the notification, any person to be a: -

- (a) Commissioner;
- (b) Commissioner (Appeals);
- (c) Additional Commissioner;
- (d) Deputy Commissioner;
- (e) Assistant Commissioner;
- (f) Audit Officer;
- (g) Inspector
- (h) An officer of the Authority with any other designation.”

²⁹¹ Inserted vide Balochistan Finance Act, 2025 dated 27th June, 2025.

²⁹² Inserted vide Balochistan Finance Act 2023, (Act No. V of 2023), dated 4th July, 2023.

²⁹³ Sub-section (3) was substituted vide Balochistan Finance Act, 2025 dated 27th June, 2025. At the time of substitution Sub-section (3) was as under:-

(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.

40. Powers.-(1) An officer appointed under section 39 shall exercise such powers²⁹⁴[, pecuniary and territorial jurisdiction,] 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.

41.²⁹⁵**[Delegation] of Powers.**-(1) The Authority may, by notification in the official Gazette, and subject to such limitations or conditions, empower by name or by designation:

- (a)²⁹⁶[A Deputy Commissioner] to exercise or perform any of the powers or functions of a Commissioner²⁹⁷[or a Commissioner (Appeals);]

²⁹⁸[***]

- (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.

²⁹⁹[(4) The officer, designated or empowered as Commissioner (Appeals), shall not sit in appeal against his own orders in original. The Authority shall make alternate arrangements in such cases.]

42. Special Judges.-(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

“(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.”

²⁹⁴ Inserted vide Balochistan Finance Act, 2025 dated 27th June, 2025.

²⁹⁵ Substituted the word “Distribution” vide Balochistan Finance Act, 2025 dated 27th June, 2025.

²⁹⁶ Replaced the words “An Additional Commissioner” vide Balochistan Finance Act, 2025 dated 27th June, 2025.

²⁹⁷ Inserted vide Balochistan Finance Act 2023, (Act No. V of 2023), dated 4th July, 2023.

²⁹⁸ Clause (b) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025. At the time of omission clause (b) was as under:-

“(b) A Deputy Commissioner to exercise or perform any of the powers or functions of an Additional Commissioner;”

²⁹⁹ Inserted vide Balochistan Finance Act, 2025 dated 27th June, 2025.

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.

43. Cognizance of Offence.-(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,³⁰⁰[or acquires knowledge under clause (c) of sub-section (1)] 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).

44. Application of the Code of Criminal Procedure, 1898.-(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 [:]

[Provided that nothing in this section shall restrict any officer of the Authority from undertaking and completing the adjudicatory process or proceedings for the purpose of determination and assessment of tax, including default surcharge and penalties in any case sub-judice for trial or any other proceedings before the Special Judge.]

45. Exclusive Jurisdiction of Special Judge.-³⁰¹[Notwithstanding anything contained in this Act, the rules made thereunder or in any other law for the time being in force no;] court other than the Special Judge having jurisdiction, shall try an offence punishable by the Special Judge under this Act.

300 Inserted vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023.

301 Substituted the word “No” vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023.

46. Place of Sitting.-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.

47. Persons who may Conduct Prosecution.-(1) ³⁰²[Notwithstanding anything contained in the Code of Criminal Procedure, 1898 (No. V of 1898) 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.

³⁰³**[47A. Appeal to the High Court.**- (1) Any person, including the Government, the Authority or any officer of the Authority, aggrieved by any order passed or decision made by a Special Judge under this Act or under the Code of Criminal Procedure, 1898 (No. V of 1898), may, subject to the provisions of Chapters XXXI and XXXII of the said

Code, within sixty days from the date of the order of the decision, prefer an appeal to the High Court.

(2) Except as otherwise provided in sub-section (1), the provisions of the Limitation Act, 1908 (Act No. V of 1908), shall apply to an appeal preferred under sub-section (1) of this section.]

CHAPTER-VIII

OFFENCES AND ³⁰⁴[PENALTIES]

48. Offences and Penalties.-(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.

Table

S. No	Offences	Penalties	Section
1	Any person ³⁰⁵ [including a service provider and a withholding agent] who is required to apply for registration under this Act fails to make an application for registration before providing ³⁰⁶ [or receiving] any ³⁰⁷ [***] services.	Such person shall be liable to pay a penalty of ³⁰⁸ [fifty 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 ³⁰⁹ [in case of non-compliance of a notice for compulsory registration, after lapse of 15 days, the minimum	³¹⁰ [25 and 27]

³⁰² Substituted the word "An" vide Balochistan Finance Act 2023, (Act No. V of 2023), dated 4th July, 2023.

³⁰³ Inserted vide Balochistan Finance Act, 2025 dated 27th June, 2025.

³⁰⁴ Substituted for the word [PENALTIES] by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

³⁰⁵ Inserted vide Balochistan Finance Act, 2024 (Act No. I of 2024) dated 29th June, 2024.

³⁰⁶ Added vide Balochistan Finance Act, 2025 dated 27th June, 2025.

³⁰⁷ Omitted the word "taxable" vide Balochistan Finance Act, 2025 dated 27th June, 2025.

³⁰⁸ Substituted the words "ten thousand" vide Balochistan Finance Act 2023, (Act No. V of 2023), dated 4th July, 2023.

³⁰⁹ Substituted the words "in case of noncompliance of compulsory registration, the minimum penalty shall be ten thousand" vide Balochistan Finance Act 2023, (Act No. V of 2023), dated 4th July, 2023.

³¹⁰ Substituted for the figure [25] by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

		penalty shall be one hundred thousand rupees and for a person, other than a company, shall be fifty thousand] 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.	
³¹¹ [1a	Where any person fails to intimate any change in particulars of registration, including the particulars relating to business address, business bank accounts, economic activity etc., in accordance with the requirements, prescribed under the rules, within a period of fifteen days from the date of such change.	Such person shall be liable to a penalty which may extend to 100,000 rupees subject to rupees subject to a minimum penalty of 10,000 rupees.	25]
2	Where any person fails to furnish a return within the due date.	Such person shall be liable to pay a penalty of ³¹² [ten] thousand rupees provided if a return is not filed within fifteen days of the due date, a penalty of ³¹³ [two] hundred rupees for each day of default shall be levied.	35
³¹⁴ [2A	Where any person fails or refuses to issue a tax invoice as required in sub-rule (1) of rule 29 of the Balochistan Sales Tax on Services Rules, 2018.	Such person shall be liable to pay a penalty of twenty thousand rupees on first default and fifty thousand rupees for each subsequent default. In case of three acts of such default, the business premises shall be liable to be sealed.	General]
³¹⁵ [2B.	Where a person avoids, defies, fails to comply with the e-invoicing system or	Such person shall be liable to pay a penalty of upto one	60A]

³¹¹ Inserted vide Balochistan Finance Act, 2024 (Act No. I of 2024) dated 29th June, 2024.

³¹² Substituted the word “five” vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023.

³¹³ Added vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023.

³¹⁴ The serial [2A] inserted by the Balochistan Finance Act, 2020 (Act No. I of 2020) dated July 15 2020 effective from July 01, 2015.

³¹⁵ Sr. No. 2B was substituted vide Balochistan Finance Act, 2025 dated 27th June, 2025. At the time of substitution Sr. No. 2B was as under:-

“2B	Where any person either avoids, defies, fails to comply with e invoicing system or Issues Invoices outside the e-invoicing system.	Such person shall be liable to pay a penalty of up to one hundred thousand rupees, but not less than twenty five thousand rupees. In case of three consecutive defaults, the place of business of such person may further be liable to sealing.	60A”
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	issues invoices outside the e-invoicing system or refuses, denies, or obstructs the enforcement of the provisions of section 60A in any manner.	hundred thousand rupees, but not less than ten thousand rupees. In case of repetition of the offence, the business premises of such person shall further be liable to sealing. Such person shall further be liable, upon conviction by a Special Judge, to imprisonment which may extend to one year or with fine which may extend to one hundred thousand rupees or with both.	
³¹⁶ [2C.	Where a person avoids, defies, delays or fails to deposit the amount of service fee levied under the Balochistan Sales Tax on Services Special Procedure (online Integration of Business) Rules, 2022 or fails to report the service fee in the sales tax return in the prescribed manner.	Such person shall be liable to a penalty of rupees one hundred thousand or twice the amount of service fee involved, whichever is higher. Such person shall further be liable, upon conviction by the Special Judge, to imprisonment which may extend to one year or with fine which may extend to one hundred thousand rupees, or with both.	60A]
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. ³¹⁷ [Provided that, if the amount of tax or any part thereof is paid within ten days from the due date, the defaulter shall pay a penalty of five hundred rupees for each day of default:] (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

³¹⁶ Inserted vide Balochistan Finance Act, 2025 dated 27th June, 2025.

³¹⁷ Inserted vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023.

4	Any person who fails to maintain record required under the Act or the rules.	³¹⁸ [Such person shall be liable to a penalty which may extend to 100,000 rupees subject to a minimum penalty of 10,000 rupees or five per cent of the total tax payable for the tax period for which he has failed to maintain the required record, whichever is higher. Moreover, such person if convicted by a Special Judge, will, in addition to the above penalty, be liable to imprisonment which may extend to one year or with fine which may extend to 100,000 rupees or with both.]	30, 31 and 32
³¹⁹ 5.	Where any person fails to provide the document or record or information or data or refuses to allow the officer of the Authority to take extracts from or make copies of the document or record or information or data or fails to appear before an officer of Authority or fails to answer any question put to him. Provided that if record is not produced despite issuance of three notices over a period of three months, it shall be considered as sufficient evidence that the person has failed to maintain record	Such person shall be liable to pay penalty of one hundred thousand rupees on every default. Such person shall, further be liable, upon conviction by a Special Judge, to imprisonment for a term which may extend to one year or fine which may extend to 100,000 rupees or with both.	30, 32, 53 and 57'
6	Any person who knowingly or fraudulently: (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 ³²⁰ [; or]	Such person shall be liable to pay a penalty of ³²² [fifty] 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	General

³¹⁸ Column 3 was substituted vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023. At the time of substitution column was as under:-

“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.”

³¹⁹ Sr. No. 5 was substituted vide Balochistan Finance Act, 2025 dated 27th June, 2025. At the time of substitution Sr. No. 5 was as under:-

5	Where a person, without any reasonable cause, fails to produce the record or information despite receipt of a notice from the Authority or any officer of the Authority directing him to produce such record or information.	Such person shall pay a penalty of twenty five thousand rupees for the first default and one hundred thousand rupees for each subsequent default. Provided that if record is not produced despite issuance of three notices over a period of three months, it shall be considered as sufficient evidence that the person has failed to maintain record.	30, 32, 53and 57
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³²⁰ Added vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023.

	³²¹ [(d) fails to pay, recover or deposit the actual amount of tax, or claims inadmissible tax credit or adjustment or deduction or refund.]	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.	
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
³²³ [7A.	Where a person denies or obstructs the entry or access of the officer of the Authority posted to his business premises or fails to facilitate the officer of the Authority in the discharge of his duty to monitor the provision of services by such person,	Such person shall be liable to a penalty of 100,000 rupees or twice the amount of the minimum tax, as may be assessed or determined under section 24, whichever is higher. Such person shall further be liable, upon conviction by the Special Judge, to imprisonment which may extend to one year or with fine which may extend to one hundred thousand rupees, or with both.	59]
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, ³²⁴ [***] 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)

³²² Substituted the word “twenty” vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023.

³²¹ Added vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023.

³²³ Inserted vide Balochistan Finance Act, 2025 dated 27th June, 2025.

³²⁴ Omitted the words “but not less than twenty-five thousand rupees,” vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023.

9	³²⁵ [Where a person violates any embargo placed on the economic activity of that person or tampers with the seal placed on the business premises in connection with the recovery of tax]	Such person shall be liable to pay a penalty of ³²⁶ [hundred] 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
³²⁷ [9a]	Where a bank fails to attach or delays in attaching the bank account of the person from whom tax is sought to be recovered or fails or delays in payment of the amount, specified in the notice issued by the Officer of the Authority.	Such bank shall be liable to a penalty of 100,000 rupees or an amount double of the amount of tax sought to be recovered, whichever is higher. The Manager or the Officer in charge of such bank shall further be liable, upon conviction by a Special Judge to imprisonment which may extend to one year or with fine equal to the amount of tax sought to be recovered or with both.	72]
10	Where any person ³²⁸ [refuses to receive any notice or order issued by an officer of the Authority or] obstructs any officer of the Authority in the performance of his official duties under this Act or the rules.	Such person shall be liable to pay a penalty of ³²⁹ [one hundred] 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 one year or with fine not exceeding fifty thousand rupees or with both ³³⁰ [:] ³³¹ [Provided that where any recipient of a service does not	³³² [General and ³³³ [section 40]]

- 325 Substituted the words “Where any person violates any embargo placed on providing of service in connection with recovery of the tax” vide Balochistan Finance Act, 2024 (Act No. I of 2024) dated 29th June, 2024.
- 326 Substituted the words “twenty-five” vide Balochistan Finance Act 2023, (Act No. V of 2023), dated 4th July, 2023.
- 327 Inserted vide Balochistan Finance Act, 2024 (Act No. I of 2024) dated 29th June, 2024.
- 328 Inserted vide Balochistan Finance Act, 2025 dated 27th June, 2025.
- 329 Substituted the words “twenty-five” vide Balochistan Finance Act 2023, (Act No. V of 2023), dated 4th July, 2023.
- 330 Proviso inserted by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.
- 331 Substituted for the word [General] by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.
- 332 Substituted for the sign full stop [.] by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

		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 ³³⁴ [ten] thousand rupees or three percent of the tax payable for the tax period to which the offence relates, whichever is higher.	General
³³⁵ [11a]	Where any person contravenes any of the rules or notifications issues in relation to withholding or deduction of tax so withheld or deducted.	Such person shall be liable to pay a penalty of 50,000 rupees or an amount equal to the tax involved whichever is higher. Such person shall further be liable, upon conviction by a Special Judge to imprisonment which may extend to one year or with fine equal to the amount of tax involved or with both	14]
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: - (a) knowingly and without lawful authority gains access to or attempts to gain access to the computerized system; or (b) unauthorizedly uses or discloses or publishes or otherwise disseminates information obtained from the computerized system; or (c) falsifies any record or information stored in the computerized system; or (d) knowingly or dishonestly damages or impairs the computerized system; or (e) knowingly or dishonestly damages or impairs any duplicate tape or disc or other medium on which any information obtained from the	³³⁶ [Such person shall be liable to pay a penalty of twenty five thousand rupees or one hundred per cent of the amount equal to the loss caused to sales tax revenue, whichever is higher.] 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.	General

³³³ Replaced the words “section 59 and section 72” vide Balochistan Finance Act, 2025 dated 27th June, 2025.

³³⁴ Substituted the word “five” vide Balochistan Finance Act 2023, (Act No. V of 2023), dated 4th July, 2023.

³³⁵ Inserted vide Balochistan Finance Act, 2024 (Act No. I of 2024) dated 29th June, 2024.

³³⁶ Paragraph was substituted vide Balochistan Finance Act, 2025 dated 27th June, 2025. At the time of substitution paragraph was as under:-
“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.”

	computerized system is kept or stored; or (f) unauthorizedly uses unique user identifier of any other registered user to authenticate a transmission of information to the computerized system; or (g) fails to comply with or contravenes any of the conditions prescribed for security of unique user identifier.		
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³³⁷[(3) The penalties specified under sub-section (1) shall be applied in a consistent manner and no penalty shall be payable unless an order in writing is passed by an officer of the Authority not below the rank of an Assistant Commissioner, the Commissioner (Appeals) or the Appellate Tribunal after providing an opportunity of being heard to the person concerned. Provided that where the taxpayer admits his default, he may voluntarily pay the amount of penalty due under this section.

(4) Where an officer of the Authority not below the rank of an Assistant Commissioner, a Commissioner (Appeals) or the Appellate Tribunal makes an order under sub-section (3), the officer of the Authority not below the rank of an Assistant Commissioner, the Commissioner (Appeals) or the Appellate Tribunal, as the case may be, shall immediately serve a copy of the order on the concerned person and the Commissioner and thereupon all the provisions of this Act relating to the recovery of tax shall apply accordingly.

(5) Where in consequence of any order under this Act, the amount of tax in respect of which any penalty payable under subsection (1) is reduced, the amount of penalty shall be reduced accordingly.]

49. Default Surcharge.-(1) Notwithstanding the provisions of section 24, if a registered person does not pay the tax due or any part thereof, whether willfully or otherwise, on time or in the manner specified under this Act, rules or notifications or procedures issued thereunder, he shall, in addition to the tax due and any penalty under section 48, pay default surcharge at the rate mentioned below: -

- (a) the person liable to pay any amount of tax or charge shall pay default surcharge at the rate of ³³⁸[twelve] percent per annum of the amount of the tax due; and
- (b) in case, the default is on account of tax fraud, the person who has committed tax fraud shall pay default surcharge at the rate of two percent per month, of the amount of tax evaded, till such time the entire liability including the amount of default surcharge is paid.

(2) For the purpose of calculation of default surcharge, the period of default shall be reckoned from the ³³⁹[***] day following the due date of the tax period to which the default relates, to the day preceding the date on which the tax due is actually paid.

Explanation: For purposes of this section, the tax due does not include the amount of penalty.

³⁴⁰[(3) An officer of the Authority not below the rank of an Assistant Commissioner shall make an assessment of any default surcharge under this section through an order in writing after providing an opportunity of being heard to the person concerned.

(4) Where an officer of the Authority not below the rank of an Assistant Commissioner makes an order under sub-section (3), the officer of the Authority not below the rank of an Assistant Commissioner, shall immediately serve a copy of the order on the person concerned and thereupon all the provisions of this Act relating to the recovery of tax shall apply accordingly.

³³⁷ Inserted vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023.

³³⁸ Substituted the words "inter-bank rate plus three" vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023.

³³⁹ Omitted the word "sixteenth" vide Balochistan Finance Act, 2025 dated 27th June, 2025.

³⁴⁰ Inserted vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023.

(5) Where a person is liable for default surcharge, an officer of the Authority not below the rank of an Assistant Commissioner may, at his discretion, make assessment of default surcharge for the period of default or part thereof, notwithstanding that the tax due has not actually been paid.]

³⁴¹[**50. Exemption from Penalty and Default Surcharge.**-(1) The Authority may, through a notification in the official Gazette, exempt any registered person or any taxable service from payment of the whole or any part of the penalty and default surcharge, subject to such conditions and limitations as may be specified in such notification.]

51. Compounding of Offences.-Notwithstanding anything contained in any other provision of this Act, where any person has committed any offence warranting prosecution under the Act, the Authority may, either before or after the institution of any proceedings for the prosecution of such offence, compound the offence and terminate the proceedings if such person pays the amount of the tax due along with such default surcharge and penalty as is determined by the Authority under the provisions of this Act and the rules.

52. Recovery of the Tax Not Levied or Short-levied.-(1) Where by reason of inadvertence, error, ³⁴²[misconstruction] or for any other reason, any tax or charge has not been levied or has been short levied, the person liable to pay such amount of the tax or charge shall be served with a notice, within ³⁴³[³⁴⁴ ³⁴⁵[Eight] years from the end of the financial year to which the relevant tax period relates,] requiring him to show cause for payment of the amount specified in the notice.

(2) Where by reason of some collusion, abetment, deliberate attempt, mis-statement, fraud, forgery, false or fake document: -

(a) any tax or charge has not been paid or is short paid ³⁴⁶[, assessed or collected,] the person liable to pay such tax shall be served with a notice within ³⁴⁷[five years from the end of the financial year to which the relevant tax period relates,] requiring him to show cause for non-payment of such tax; and

(b) any amount of the tax is refunded which is not due, the person obtaining such refund shall be served with a notice within ³⁴⁸[five years from the end of the financial year in which the refund was received,] to show cause of recovery of such refund.

³⁴⁹[Provided that the time limit of five years will be applicable to returns related to tax period from July, 2023 and onwards. For returns for all other tax periods, whenever filed, time limit of eight years will be applicable.]

(3) The officer shall, after considering the objections of the person served with a notice under sub-sections (1) or (2) or if the objections are not received within the stipulated period, determine the amount of the tax or charge payable by him and such person shall pay the amount so determined.

³⁴¹ Section 50 was substituted vide Balochistan Finance Act, 2025 dated 27th June, 2025. At the time of substitution section 50 was as under:-

“50. Exemption from Penalty and Default Surcharge.- The Authority may waive Penalty and default Surcharge in any specific case, upto Rs. 5,000,000 and above 5,000,000 with approval of Government.”

³⁴² Substituted for the word [miscalculation] by the Finance Act, 2019 (Act No. V of 2019). Earlier it was substituted for the word [misconstruction] by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019.

³⁴³ Substituted for the word [three] by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

³⁴⁴ Substituted the words “five years of the relevant tax period” vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023.

³⁴⁵ Replaced the word “Five” vide Balochistan Finance Act, 2025 dated 27th June, 2025.

³⁴⁶ Substituted the word “or” vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023.

³⁴⁷ Substituted the words “five years of relevant tax period” vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023.

³⁴⁸ Substituted the words “five years of the receipt of such refund” vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023.

³⁴⁹ Inserted vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023.

(4) Any order under sub-section (3) shall be made within one hundred and ³⁵⁰[eighty] days of issuance of the notice to show cause or within such extended period as the officer may, for reasons to be recorded in writing, fix provided that such extended period shall not ordinarily exceed sixty days.

(5) In computing the period specified in sub-section (4), 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 petitioner ³⁵¹[***] shall be excluded.

³⁵²[(6) Where any person, required to withhold tax under provision of this Act or the rules made thereunder, fails to withhold the tax or fails to deposit the deducted or withheld amount of the tax 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.]

³⁵³[**52A. Un-paid and Short Paid Amounts Recoverable Without Notice.-** Notwithstanding anything contained in this Act, where it is indicated from the return, submitted by the registered person or, as the case may be, evident from the records and materials, including but not limited to the Computer Systems, taken into custody by the authorized officer of the Authority from the business premises of the registered person that the tax has been charged or collected from customer or service recipient but it is not paid or short paid by the registered person, the un-paid or short-paid amount of tax along-with default surcharge may be recovered from such person by attaching his bank accounts without giving him a show cause notice and without prejudice to any other action specified under section 72 of this Act, rules or regulations:

- a. Provided that attachment of bank accounts of the registered person, for the purpose of recovery of tax under this sub-section, shall only be exercised with prior approval of the Commissioner or the Authority, as the case may be.
- b. Provided further that no penalty under section 48 of this Act shall be imposed unless a show cause notice is given to such person.]

53. Power to Summon Persons to give Evidence and Produce Documents.-(1) An officer ³⁵⁴[of the Authority] 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 ³⁵⁵[of the Authority] is making for any of the purposes of this Act and the rules.

350 Substituted for the word [twenty] by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

351 The words [not exceeding thirty days] omitted by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

352 Sub-sections [(6), (7) & (8)] added by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

353 Section 52A was substituted vide Balochistan Finance Act, 2025 dated 27th June, 2025. At the time of substitution section 52A was as under:-

“**52A. Short Paid Amounts Recoverable Without Notice.-**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.”

354 Inserted vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023.

355 Inserted vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023.

(2) Any person summoned under sub-section (1) shall be bound to attend either in person or by an authorized agent, as the officer³⁵⁶[of the Authority] 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 officer³⁵⁷[of the Authority] shall be deemed to be judicial proceedings within the meanings of sections 193 and 288 of the Pakistan Penal Code 1860 (XLV of 1860).

54. Power to Arrest and Prosecute. -- (1) An officer authorized by the Authority³⁵⁸[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 officer³⁵⁹[authorized by the Authority has] 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.

55. Procedure to be followed on Arrest of a Person.-(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 expedient³⁶⁰[and the officer shall act accordingly.].

(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 or³⁶¹[, as the case may be,] 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 a³⁶²[bond] 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 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

356 Inserted vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023.

357 Inserted vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023.

358 The words inserted by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

359 Inserted vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023.

360 Inserted vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023.

361 Inserted vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023.

362 Substituted the word "bound" vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023.

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 ³⁶³[of the Authority] holding an inquiry or investigation against that person if such officer ³⁶⁴[of the Authority] 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 ³⁶⁵[of the Authority] 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 ³⁶⁶[of the Authority] shall exercise the same powers as are conferred upon or exercisable by an officer ³⁶⁷[of the Authority] in charge of a police station under the Code of Criminal Procedure 1898 (V of 1898), but such officer ³⁶⁸[of the Authority] shall exercise such powers subject to the foregoing provisions of this section while holding an inquiry under this Act.

(9) If the officer ³⁶⁹[of the Authority] 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 ³⁷⁰[of the Authority] holding an inquiry under this section shall maintain a register to be called register of arrests and detentions in the form prescribed by the ³⁷¹[Authority] 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 ³⁷²[of the Authority] shall, as early as possible, submit to the Special Judge, a complaint in the same form and manner in which the officer ³⁷³[of the Authority] 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).

363 Inserted vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023.

364 Inserted vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023.

365 Inserted vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023.

366 Inserted vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023.

367 Inserted vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023.

368 Inserted vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023.

369 Inserted vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023.

370 Inserted vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023.

371 Substituted the word "Government" vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023.

372 Inserted vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023.

373 Inserted vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023.

56. Authorized Officers to have Access to Premises, Stocks, Accounts and Records.-(1) Any officer ³⁷⁴[of the Authority, not below the rank of an Assistant Commissioner,] 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 ³⁷⁵[of] inquiry or investigation under this section.

³⁷⁶[(4) The records and material etc., taken into custody, shall be documented into an inventory statement, to be signed jointly by the officer of the Authority and the person concerned or his agent or representative: provided that refusal to sign the inventory statement by such person or his agent or representative shall not affect the legality or validity of the inventory statement and its contents.]

57. Obligation to Produce Documents and Provide Information.-(1) Notwithstanding anything contained in this Act or any other law, ³⁷⁷[for the time being in force] any person required to maintain any record under this Act and rules, shall, on demand by an officer, ³⁷⁸[of the Authority] 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).

³⁷⁹[(2) An officer of the Authority conducting an audit, enquiry, investigation or otherwise for the purposes of this Act or the rules, may require in writing any person ³⁸⁰[including a banking company] to furnish any information as is held by that person.]

³⁷⁴ Inserted vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023.

³⁷⁵ Substituted for the word [if] by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

³⁷⁶ Inserted vide Balochistan Finance Act, 2025 dated 27th June, 2025.

³⁷⁷ Inserted vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023.

³⁷⁸ Inserted vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023.

³⁷⁹ Substituted for sub-section [(2)] by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015. Substituted sub-section (2) reads as follows:

“(2) An officer conducting an audit, inquiry or an investigation under the Act and the rules, may require in writing any person, department, company or organization to furnish such information as is held by that person, department, company or organization, which, in the opinion of the officer, is relevant to such audit, inquiry or investigation.”

³⁸⁰ Inserted vide Balochistan Finance Act, 2024 (Act No. I of 2024) dated 29th June, 2024.

(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 ³⁸¹[or an officer authorized by the Authority], is required for purposes of formulation of policy or administering or implementing this Act ³⁸²[and] the rules.

(4) Every person, department, company or organization shall furnish the information ³⁸³[, data and documents] requisitioned by the Authority or ³⁸⁴[an officer of the Authority] under ³⁸⁵[this section], within the time specified in the notice issued by the Authority ³⁸⁶[or an officer of the Authority].

³⁸⁷**[57A. Power to call for Information.-]**(1) The Commissioner may, by notice in writing, require any person, including a banking company, to furnish such information or such statement in connection with any investigation or inquiry in cases of tax fraud, as may be specified in such notice."

(2) The Commissioner may require any regulatory authority to provide information concerning the licenses and authorizations issued by it.]

58. Searches under Warrants.- (1) Where any officer ³⁸⁸[of the Authority] 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).

59. Posting of an Officer ³⁸⁹[of the Authority] to Business Premises.-(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 ³⁹⁰[may be] determined by the Authority or the Commissioner.

³⁹¹**[59A. Power to Seal the Business Premises.-]**When an officer of the Authority not below the rank of Commissioner has reason to believe that the Act or the rules made thereunder are not obeyed and observed at a business premises, he may by an order in writing, seal that premises for a period which may extend to one month upon giving a notice in writing to this effect.]

381 The words inserted by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

382 Substituted for the word [ad] by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

383 Comma and words inserted by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

384 Substituted for the words [the officer] by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

385 Substituted for the words and figure [sub-section (2) and (3)] by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

386 The words inserted by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

387 Inserted vide Balochistan Finance Act, 2024 (Act No. I of 2024) dated 29th June, 2024.

388 Inserted vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023.

389 The words inserted by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

390 Inserted vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023.

391 Inserted vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023.

60. Powers of Adjudication.-(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) ³⁹²**[Deputy Commissioner]:** Cases without any restriction as to the amount of the tax involved or amount erroneously refunded;
- (b) ³⁹³**[Assistant Commissioner]:** Cases where the amount of the tax involved or the amount erroneously refunded ³⁹⁴*** does not exceed ³⁹⁵[five million] rupees;
- ³⁹⁶***
- (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 ³⁹⁷[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.

³⁹⁸**[60A. Monitoring or Tracking by Electronic or Other Means.**-(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.

(3) From such date as may be prescribed by the Authority, the persons providing or rendering taxable services shall compulsorily use such electronic means or systems, including fiscal cash registers, as may be specified or prescribed by the Authority, for issuance of tax invoice ³⁹⁹[under the e-invoicing system]]

61. Revision by the Commissioner.-(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

³⁹² Replaced the words "Additional Commissioner" vide Balochistan Finance Act, 2025 dated 27th June, 2025.

³⁹³ Replaced the words "Deputy Commissioner" vide Balochistan Finance Act, 2025 dated 27th June, 2025.

³⁹⁴ The words and comma [exceeds one million rupees, but] omitted by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

³⁹⁵ Substituted the words "two and a half million" vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023.

³⁹⁶ Clause (c) was omitted vide Balochistan Finance Act, 2025 dated 27th June, 2025. At the time of omission clause (c) was as under:-

"(c) **Assistant Commissioner:** Cases where the amount of the tax involved or the amount erroneously refunded does not exceed two million rupees"

³⁹⁷ Substituted for the word [he] by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

³⁹⁸ Section [60A] inserted by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015

³⁹⁹ Inserted vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023.

proceedings under this Act ⁴⁰⁰[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, ⁴⁰¹[of the Authority] 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.

(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.

62. Revision by the Authority.-(1) The Authority may, of its own motion, call for and examine the record of any departmental proceedings under this ⁴⁰²[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 ⁴⁰³[of the Authority other than the Commissioner (Appeals)].

(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

⁴⁰⁰ The words inserted by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

⁴⁰¹ Inserted vide Balochistan Finance Act 2023, (Act No. V of 2023), dated 4th July, 2023.

⁴⁰² Substituted for the word [act] by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

⁴⁰³ Inserted vide Balochistan Finance Act 2023, (Act No. V of 2023), dated 4th July, 2023.

63. Appeals.-(1) Any person, other than the Authority or any of its employees, aggrieved by any decision or order passed under sections ⁴⁰⁴[23, 24, ⁴⁰⁵[25, 26A,] 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;

(b) be verified in the prescribed manner;

(c) state precisely the grounds upon which the appeal is made;

⁴⁰⁶[(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, ⁴⁰⁷[⁴⁰⁸[ten]] thousand rupees; or

(b) where the appellant is not a company, ⁴⁰⁹[⁴¹⁰[3] thousand] rupees.

⁴¹¹[(4) An appeal under sub-section (1) may be filed to the Commissioner (Appeals), manually or electronically as may be specified by the Authority, within thirty days from the date on which the decision or order is served upon the appellant.]

(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.

64. Procedure in Appeal.-(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.

(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

⁴⁰⁴ Substituted for the figure [60] by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

⁴⁰⁵ Inserted vide Balochistan Finance Act, 2025 dated 27th June, 2025.

⁴⁰⁶ Clause [(cc)] inserted by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

⁴⁰⁷ Substituted the word "one" vide Balochistan Finance Act 2023, (Act No. V of 2023), dated 4th July, 2023.

⁴⁰⁸ Substituted the word "two" vide Balochistan Finance Act, 2024 (Act No. I of 2024) dated 29th June, 2024.

⁴⁰⁹ Substituted the words "two hundred" vide Balochistan Finance Act 2023, (Act No. V of 2023), dated 4th July, 2023.

⁴¹⁰ Substituted the word "one" vide Balochistan Finance Act, 2024 (Act No. I of 2024) dated 29th June, 2024.

⁴¹¹ Sub-section (4) was substituted vide Balochistan Finance Act 2023, (Act No. V of 2023), dated 4th July, 2023. At the time of substitution the sub-section (4) was as under:-

“(4) An appeal under subsection (1) may be filed manually or electronically as may be specified by the Authority.”

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 require⁴¹²[respecting] the matters arising in the appeal or cause further inquiry to be made by the officer of the Authority.

65. Decision in Appeal.-(1) In disposing of an appeal lodged under section 63, the Commissioner (Appeals) may pass such order as he deems fit, confirming varying, altering,⁴¹³[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 [:]

⁴¹⁴[Provided that a case may be remanded for de novo consideration, in special circumstances, for reasons and purposes to be recorded by the Commissioner (Appeals) in writing.]

(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 Commissioner⁴¹⁵[(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 in⁴¹⁶[writing], fix.

(6) In computing the aforesaid time period, any period during which the proceedings are adjourned on account of a stay 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 transfer⁴¹⁷[the undecided] 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 time⁴¹⁸[provided under sub section (5) of this section].

(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.

412 Substituted for the word [resecting] by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

413 Substituted for the word [sting] by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

414 Added vide Balochistan Finance Act, 2025 dated 27th June, 2025.

415 Substituted for the word [(Appeals)] by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

416 Substituted for the word [writhing] by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

417 Substituted the word "his" vide Balochistan Finance Act 2023, (Act No. V of 2023), dated 4th July, 2023.

418 Inserted vide Balochistan Finance Act 2023, (Act No. V of 2023), dated 4th July, 2023.

66. Appellate Tribunal.⁴¹⁹[(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.

⁴²⁰[(2) The Appellate Tribunal shall consist of three members of such number of judicial and technical members as are determined and 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 ⁴²¹[on the recommendations of a Government Committee as prescribed in section 3(4) of the Balochistan Revenue Authority Act, 2015] of the Appellate Tribunal for a period of three years from amongst the persons who –

- (a) is a retired officer in BS-21 of the Federal Board of Revenue; or
- (b) is or has been a Commissioner of the Balochistan Revenue Authority ⁴²²[***] having at least two years of experience as Commissioner (Appeals); or

⁴²³ [(bb) is Associated Chartered Certified Accountant or Associated Chartered Accountant having at-least three years of experience in taxation;]

419 Substituted for sub-sections [(1) to (8)] by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015. The substituted sub-sections (1) to (8) read as follows:

(1) The Appellate Tribunal shall consist of two judicial and one technical members. as the Government May, from time to time, determine.

(2) The Government shall appoint the judicial members of the Appellate Tribunal from amongst the District and Session Judges in consultation with the Balochistan High Court.

(3) The Government shall appoint a person as Technical member of the Appellate Tribunal for a period of three years, who is or has been:

(a) an officer in B-21 of the Federal Board of Revenue possessing local/domicile of Balochistan province; or

(b) an officer in B-21 of the of Finance Department or Federal Finance Division, possessing local/domicile of Balochistan province; and

(c) shall not be more than sixty-two years' age at the time of appointment.

(4) The Technical member of the Appellate Tribunal shall be eligible for re-appointment for a similar term, provided that the age at the time of re-appointment for second term shall not exceed sixty-five years.

Provided that there shall be no further re-appointment of such person on expiry of second term.

(5) The Government shall designate on of the judicial members of the Appellate Tribunal as its Chairperson.

(6) The Appellate Tribunal may exercise its powers and discharge its functions in the prescribed manner in such Benches as the Chairperson may constitute from amongst the members of the Appellate Tribunal.

(7) Subject to the provisions of sub-section (6), the Appellate tribunal shall have the power to regulate its own procedure, and the procedure of the Benches of the Appellate Tribunal in all matters relating to the discharge of its functions including the places at which the Benches shall hold their sittings.

(8) The Government may from time to time increase or decrease the number of members of the Appellate Tribunal by way of notification

420 Sub-section (4) substituted by the Balochistan Finance Act, 2020 (Act No. I of 2020) dated July 15 2020 effective from July 01, 2015. The substituted sub-section reads as follows:

“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.”

421 The words inserted by the Balochistan Finance Act, 2020 (Act No. I of 2020) dated July 15, 2020 effective from July 01, 2015.

422 The words [for Federal Board of Revenue] omitted by the Balochistan Finance Act, 2020 (Act No. I of 2020) dated July 15, 2020 effective from July 01. 2015.

(c) is not more than sixty-five years of age on the date of appointment.

⁴²⁴[(4A) Notwithstanding anything contained in sub-section (4), the Government may, for three years from the enforcement of this Act, appoint any person, as Technical Member, who has worked for a minimum of three years:

- (i) in the Federal Board of Revenue or Provincial Excise and Taxation Department or Balochistan Board of Revenue in the rank not below BS-20 for five years in aggregate, or
- (ii) as A Commissioner Inland Revenue (Appeals) under clause (c), sub-section (1) of section 30 of the Sales Tax Act 1990, for three years with service of at least five years in BS-20, as an Accountant Member of the Appellate Tribunal.]

(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 ⁴²⁵[:]

⁴²⁶[Provided that in the event of the occurrence of any vacancy in the office of the Chairperson by reason of his death, resignation or otherwise, the senior most Member of the Tribunal shall act as the Chairperson until the date on which a new Chairperson, appointed in accordance with the provisions of this Act to fill such vacancy, enters upon his office:

Provided further that where the Chairperson is unable to discharge his functions owing to absence, illness or any other cause, the senior most Member of the Tribunal shall discharge the functions of the Chairperson until the date on which the Chairperson resumes his duties.]

(7) The powers and functions of the Appellate Tribunal shall be exercised and discharged ⁴²⁷[in the prescribed manner, if not provided in this section] 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, ⁴²⁸[subject to such conditions, limitations or restrictions as it may determine,] 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.

423 New clause [(bb)] inserted by the Balochistan Finance Act, 2020 (Act No. I of 2020) dated July 15, 2020 effective from July 01, 2015.

424 New sub-section (4A) inserted by the Balochistan Finance Act, 2020 (Act No. I of 2020) dated July 15, 2020 effective from July 01, 2015.

425 The word full stop [.] substituted by the Balochistan Finance Act, 2020 (Act No. I of 2020) dated July 15, 2020 effective from July 01, 2015.

426 New Provisos inserted by the Balochistan Finance Act, 2020 (Act No. I of 2020) dated July 15, 2020 effective from July 01, 2015.

427 The words inserted by the Balochistan Finance Act, 2020 (Act No. I of 2020) dated July 15, 2020 effective from July 01, 2015.

428 The words inserted by the Balochistan Finance Act, 2020 (Act No. I of 2020) dated July 15, 2020 effective from July 01, 2015.

(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 ⁴²⁹[tax or input tax credit involved or the difference in tax or input tax credit involved or the amount of fine, fee, default surcharge or penalty determined in any order appealed against, does not exceed five hundred thousand rupees and which does not involve any question of law.] 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 ⁴³⁰[or are equally divided] on any point, the point shall be decided according to the opinion of the majority.

(13) ⁴³¹[***]

(14) ⁴³²[***]

(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 ⁴³³[, in consultation with Authority and Finance Department,] from time to time increase or decrease the number of members of the Appellate Tribunal by way of notification in the official Gazette.

⁴³⁴[(17) No act or proceedings of the Appellate Tribunal shall be questioned or shall be invalid merely on the ground of the existence of any vacancy or defect in the constitution of the Appellate Tribunal.]

⁴³⁵**[66A- Member Qualification, Remuneration and Removal.]**(1) Prior to appoint any person as Members of the Appellate Tribunal under section 66, the Government shall satisfy itself that such person does not have any financial or other interests which are likely to prejudicially affect his functions as such Member including Chairperson.

(2) The salary, allowances and other terms and conditions of service of the Members including Chairperson of the Appellate Tribunal shall be such as may be prescribed by the Government:

Provided that neither salary and allowances nor other terms and conditions of service of the Members of the Appellate Tribunal shall be varied to their disadvantage after their appointment.

(3) Any Member may, by notice in his hand writing addressed to the Government resign from his office: Provided that the Member shall continue to hold office until the expiry of three months from the date of receipt of such notice by the Government or until a person duly appointed as his successor enters upon his office or until the expiry of his term of office, whichever is the earliest.

429 The words inserted by the Balochistan Finance Act, 2020 (Act No. I of 2020) dated July 15, 2020 effective from July 01, 2015.

430 The words inserted by the Balochistan Finance Act, 2020 (Act No. I of 2020) dated July 15, 2020 effective from July 01, 2015.

431 Sub-section [13] omitted by the Balochistan Finance Act, 2020 (Act No. I of 2020) dated July 15, 2020 effective from July 01, 2015. The omitted section reads as follows:

“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.”

432 Sub-section [14] omitted by the Balochistan Finance Act, 2020 (Act No. I of 2020) dated July 15, 2020 effective from July 01, 2015. The omitted section reads as follows:

“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.”

433 The words inserted by the Balochistan Finance Act, 2020 (Act No. I of 2020) dated July 15, 2020 effective from July 01, 2015.

434 New Sub-section [(17)] inserted by Finance Act, 2020 (Act No. I of 2020) dated July 15 2020 effective from July 01, 2015.

435 New Section [(66A)] inserted by the Balochistan Finance Act, 2020 (Act No. I of 2020) dated July 15, 2020 effective from July 01, 2015.

(4) The Government may, after consultation with the Chief Justice of Balochistan High Court in case of Judicial Members only, remove Members from their office, who: -

- (a) has been adjudged an insolvent; or
- (b) has been convicted of an offence which, in the opinion of Government involves moral turpitude; or
- (c) has become physically or mentally incapable of acting as Member; or
- (d) has acquired such financial or other interest as is likely to affect prejudicially his functions as Member; or
- (e) has so abused his position as to render his continuance in office prejudicial to the public interest:

Provided that the Member shall not be removed on any of the grounds specified in clauses (d) and (e), unless he has been informed of the charges against him and has been given an opportunity of being heard.

Provided further that, the Judicial Member shall not be removed from their office except by an order made by the Government on the ground of proved misbehavior or incapacity after an inquiry made by a Judge of the Balochistan High Court nominated by the Chief Justice of the Balochistan High Court on a reference made to him by the Government and of which the said Member had been given an opportunity of being heard.

(5) The Government, with the concurrence of the Chief Justice of Balochistan High Court, may suspend from office, the Judicial Members of the Appellate Tribunal in respect of whom a reference has been made to the Chief Justice of the Balochistan High Court under sub-section (4).]

67. Appeal to the Appellate Tribunal.-(1) Where the taxpayers or an officer ⁴³⁶[of the Authority] not below the rank of ⁴³⁷[Deputy 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;

⁴³⁸[(bb) 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;]

- (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 ⁴³⁹[forty] 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 ⁴⁴⁰[Twenty] 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.

68. Disposal of Appeals by the Appellate Tribunal.-(1) The Appellate Tribunal may, before disposing ⁴⁴¹[of] an appeal, call for such particulars, documents, records or information as it may

⁴³⁶ Inserted vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023.

⁴³⁷ Replaced the words "Additional Commissioner" vide Balochistan Finance Act, 2025 dated 27th June, 2025.

⁴³⁸ Inserted vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023.

⁴³⁹ Substituted the word "sixty" vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023.

⁴⁴⁰ Replaced the word "Two" vide Balochistan Finance Act, 2025 dated 27th June, 2025.

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 ⁴⁴²[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 ⁴⁴³[of the Authority] or the 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 ⁴⁴⁴[concerned] Commissioner.

(7) Save as provided ⁴⁴⁵[in section 69 or] in any other law, ⁴⁴⁶[for the time being in force] the decision of the Appellate Tribunal on an appeal shall be final.

69. Reference to the High Court.-(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.

⁴⁴⁷[(2A) The statement to the High Court referred to in subsection (1), shall set out the facts related to the determination of the Appellate Tribunal and the question of law, which arises out of its order.

(2B) Where, on an application made under sub-section (1), the High Court is satisfied that a question of law arises out of the order referred to in sub-section (1), it may proceed to hear 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.

⁴⁴¹ Substituted for the word [if] by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

⁴⁴² Substituted for the word [odder] by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

⁴⁴³ Inserted vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023.

⁴⁴⁴ Inserted vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023.

⁴⁴⁵ Inserted vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023.

⁴⁴⁶ Inserted vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023.

⁴⁴⁷ Inserted vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023.

(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.

⁴⁴⁸[(4A) The High Court upon hearing a reference under this section shall decide the question of law raised by the reference and deliver a judgment thereon specifying the grounds on which the judgment is based and the order of the Tribunal shall stand modified accordingly.]

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

⁴⁴⁹[(5A) The cost of any reference to the High Court shall be in the discretion of the Court]

(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.

⁴⁵⁰[(7A) Where recovery of tax has been stayed by the High Court by an order, such order shall cease to have effect on the expiration of a period of six months following the day on which it is made unless the reference is decided, or such order is withdrawn by the High Court before the expiry of six months.]

(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.

70. Deposit of the Tax Demand while Appeal is Pending.-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.

71. ⁴⁵¹[Alternative] Dispute Resolution.-(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;
- ⁴⁵²[(c) relaxation of any procedural or technical irregularities and condonation 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.]

448 Inserted vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023.

449 Inserted vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023.

450 Inserted vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023.

451 Substituted for the word [Alternate] by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

452 Substituted for the clauses [(c), (d) and (e)] by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015. Substituted clauses (c), (d) and (e) read as follows:

(c) relaxation of any procedural or technical irregularities and condition of any

(d) prescribed time limitation; and

(e) 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 ⁴⁵³[Deputy 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.

(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.

⁴⁵⁴[71A. **Appointment of Ombudsman.**-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

72. Recovery of Arrears of Tax.-(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;

⁴⁵³ Replaced the words "Additional Commissioner" vide Balochistan Finance Act, 2025 dated 27th June, 2025.

⁴⁵⁴ Section [71A] inserted by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

⁴⁵⁵[(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 ⁴⁵⁶[including running and demand finance], lease contracts, loan agreements, building loan contracts, life insurance contracts, employment or work contracts.]

⁴⁵⁷[(c) require, by 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 ⁴⁵⁸[or sell without attachment] 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 fails to make payment under such guarantee, bond or instrument ⁴⁵⁹[.];]

⁴⁶⁰[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 per cent the amount of the tax demanded from him] ⁴⁶¹[.];]

⁴⁶²[Provided further that in cases where Assessment of tax has been made under section 24 or where determination of tax not levied or short levied has been adjudged under section 52, action for the recovery of the tax and the default surcharge and penalty relating thereto shall not be made under this section for a period of thirty days from the date of the order of such assessment or determination.]

(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.

⁴⁶³[(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.

455 *Clause [(bb)] inserted by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.*

456 *The words inserted by the Balochistan Finance Act, 2020 (Act No. I of 2020) dated July 15, 2020 effective from July 01, 2015.*

457 *Substituted for the clauses [(c) and (d)] by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015. Substituted clauses (c) and (d) read as follows:*

“(c) require by a notice in writing any bank to attach that person's bank accounts;

(d) seal the person's business premises till such time as the amount of the tax is paid or recovered in full;”

458 *Inserted vide Balochistan Finance Act, 2024 (Act No. I of 2024) dated 29th June, 2024.*

459 *Substituted for full stop [.] by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.*

460 *Proviso added by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.*

461 *Substituted for colon [;] by the Balochistan Finance Act, 2020 (Act No. I of 2020) dated July 15, 2020 effective from July 01, 2015.*

462 *Proviso added by the Balochistan Finance Act, 2020 (Act No. I of 2020) dated July 15, 2020 effective from July 01, 2015.*

463 *Sub-sections [(3), (4) and (5)] inserted by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.*

(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, 1967 for the purposes of recovery of arrears of Sales Tax]

CHAPTER-XI

AGENTS, REPRESENTATIVES AND E-INTERMEDIARIES

73. Agent.-(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 ⁴⁶⁴[***] the 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.
- (i) 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.
- (j) 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 of this Act.

74. Liability and Obligations of Agents.-(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.

⁴⁶⁴ Comma [,] omitted by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

(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 be 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.

75. Liability of the Registered Person for the Acts of his Agent.-A registered person shall be responsible for any and all acts done by his agent.

76. Appearance by ⁴⁶⁵[Authorized] Representative.-A registered person required to appear before the Appellate Tribunal or an officer ⁴⁶⁶[of the Authority] 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.

77. E-intermediaries to be Appointed.-(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 part thereof, such e- intermediary shall be jointly and severally responsible for recovery of the amount of tax short paid as a result of

⁴⁶⁵ Substituted for the word [Theorized] by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

⁴⁶⁶ Inserted vide Balochistan Finance Act 2023, (Act No. V of 2023), dated 4th July, 2023.

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

78. Power to Make Rules.-(1) The authority may, ⁴⁶⁷***] by notification in the official Gazette, make the rules for carrying out the purposes of any of the provisions of this Act.

⁴⁶⁸***]

(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.

⁴⁶⁹**[78A. Power to Restrain Certain Authorities.**-The Authority may, ⁴⁷⁰***] and by notification in the official Gazette, require that any authority ⁴⁷¹[, including a regulatory 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 ⁴⁷²[permission-holder] furnishes the evidence that he is a duly registered person under section 25, section 26 or section 27 of the Act.]

⁴⁷³**[78B. Classification of services.**-(1) The Authority may, for the purposes of assessment, enforcement, administration, and facilitation under this Act, prescribe a classification system for services, including the adoption of the Central Product Classification (CPC) as issued and updated by the United Nations Statistics Division (UNSD), or any other classification framework, through notification in the official Gazette.

Provided that the inclusion or exclusion of any service from a code so prescribed shall not, by itself, determine the taxability or otherwise of such service.

(2) Any service, whether or not previously classified under the Harmonized System (HS) codes or described in any other definitions, shall, from the effective date of such notification, be classified in accordance with the system prescribed by the Authority.

(3) No tax, exemption, liability, recovery, assessment, or other action taken under a prior classification system shall be rendered invalid solely because of the adoption of a new classification system.

(4) In case of any inconsistency, ambiguity, overlap, or transitional complication arising from the adoption or application of a new classification system, the Authority may, by notification in the official Gazette, issue clarifications, prescribe transitional arrangements, or take such other measures as may be necessary for the effective implementation of this Act.]

⁴⁶⁷ Omitted the words “with the approval of the government and” vide Balochistan Finance Act, 2025 dated 27th June, 2025.

⁴⁶⁸ Sub-section (2) was omitted vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023. At the time of omission the sub-section (2) was as under:-

“(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.”

⁴⁶⁹ Section [78A] inserted by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

⁴⁷⁰ Omitted the words “with the approval of the Government” vide Balochistan Finance Act, 2024 (Act No. I of 2024) dated 29th June, 2024.

⁴⁷¹ Inserted vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023.

⁴⁷² Substituted the word “grantee” vide Balochistan Finance Act 2023, (Act No. V of 2023], dated 4th July, 2023.

⁴⁷³ Added vide Balochistan Finance Act, 2025 dated 27th June, 2025.

79. Computerized System.-(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 persons or class of persons as the Authority may⁴⁷⁴[make the rules to], by notification in the official Gazette, specify.

(2) The Authority may 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 [:]

⁴⁷⁵[Provided that the Authority may make arrangement or agreement, on reciprocal or multilateral basis with the Federal Board of Revenue and other provincial sales tax authorities, for sharing of electronic data of tax returns filed in the computerized system, subject to such limitations and conditions as may be specified by the Authority and agreed to in such agreements.]

80. Service of Orders and Decisions.-(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;

⁴⁷⁶[(aa) sent electronically through e-mail or to the e-folder maintained for the purposes of e-filing of returns by the registered person;]

(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 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 summon 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

⁴⁷⁴ The words inserted by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

⁴⁷⁵ Added vide Balochistan Finance Act, 2025 dated 27th June, 2025.

⁴⁷⁶ Inserted vide Balochistan Finance Act, 2024 (Act No. I of 2024) dated 29th June, 2024.

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 time⁴⁷⁷ [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.

⁴⁷⁸[(6) For the purposes of clause (aa) of sub-section (1) and sub-section (2), a registered person shall be deemed to have received the notice, order or requisition electronically at the expiry of seventy- two hours of sending the same through e-mail or to the e-folder maintained for the purposes of his e-filing of returns.]

⁴⁷⁹[***]

81. Correction of Clerical Errors.-(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.

⁴⁸⁰[82. **Issuance of Duplicate of sales tax documents.**-An officer of the Authority not below the rank of Assistant Commissioner may, on written request of a registered person, issue to that registered person an attested duplicate of any document filed by that person with the officer of the Authority or any notice or order issued against that person, on payment of Rs.1,000 per document or Rs.250 per page of such document, whichever is higher.

Provided that such amount shall be deposited into Provincial Consolidated Fund.]

83. Power to Issue Orders, Instructions and Directions.-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.

84. Officers of the Authority to Follow Orders.-(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.

477 The word inserted by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

478 Sub-section (6) was substituted vide Balochistan Finance Act, 2024 (Act No. I of 2024) dated 29th June, 2024. At the time of substitution sub-section (6) was as under:-

“(6) Any registered person may indicate, in the manner prescribed by the Authority, that he 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.”

479 Sub-sections (7), (8) & (9) was omitted vide Balochistan Finance Act, 2024 (Act No. I of 2024) dated 29th June, 2024. At the time of omission sub-sections (7), (8) & (9) was as under:-

“(7) The Authority may, by notification in the official Gazette, direct that all or specific communications, including [notifications, notices, show cause notices, orders, assessments and requisitions from the Authority], the Appellate Tribunal or any officer [of the Authority] 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 electronic communication includes a communication sent by email.”

480 Section 82 was substituted vide Balochistan Finance Act, 2024 (Act No. I of 2024) dated 29th June, 2024. At the time of substitution section 82 was as under:-

“**82. Issuance of Duplicate of the Tax Documents.**-An officer of the Authority not below the rank of the Assistant Commissioner may, 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.”

(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

85. Computation of Limitation Period.-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.

86. Condonation of Time-limit.-(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 application to be made or such act or thing to be done within such time or period as it may consider appropriate.

⁴⁸¹[**Explanation:** For the purpose of this section, the expression “act or thing to be done” includes any act 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.

⁴⁸²[**86A. Delegation of functions and powers by the Authority.**-The Authority may, subject to such conditions and limitations as it may deem appropriate, delegate, to its chairman or a member or to an officer of the Authority, any of its functions and powers as assigned to it under this Act.]

87. Bar of Suits, Prosecution and other Legal Proceedings.-(1) No suit ⁴⁸³[or other legal proceedings] shall be brought in any Civil Court to set aside or modify ⁴⁸⁴[any notice issued] any order passed, any assessment made, any tax levied, any penalty or default surcharge imposed or ⁴⁸⁵[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 ⁴⁸⁶[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 ⁴⁸⁷[governmental] agency against any officer or official for anything done in his official capacity under this Act, ⁴⁸⁸[rules, instructions or directions made or issued thereunder without prior] permission of the Authority.

88. Removal of Difficulties.-(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

⁴⁸¹ Explanation added by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

⁴⁸² Inserted vide Balochistan Finance Act, 2024 (Act No. I of 2024) dated 29th June, 2024.

⁴⁸³ The words inserted by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

⁴⁸⁴ The words inserted by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

⁴⁸⁵ Substituted for the words [any tax made] by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

⁴⁸⁶ The words inserted by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

⁴⁸⁷ Substituted for the word [government] by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

⁴⁸⁸ Substituted for the words [except with the] by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

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 after the expiry of ⁴⁸⁹[eight] years from the commencement of this Act.

89. Repeal and Saving.-(1) The Balochistan Sales Tax Ordinance, 2000 (II of 2000) 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, ⁴⁹⁰[Appellate Tribunal, or] any court by way of adjudication, assessment, appeal, reference, revision or prosecution shall be continued and ⁴⁹¹[disposed of] 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 ⁴⁹²[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.

⁴⁹³[(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) may be recovered under this Act, but without prejudice to any action already taken for the recovery of the amount under the said Ordinance.]

⁴⁹⁴**[90. Prize Schemes to Promote Tax Culture.**-The Authority may, with the approval of the Government, prescribe prize schemes to encourage the general public to make purchases only from registered persons issuing tax invoices.

91. Reward to Whistleblowers.-(1) The Authority may, with the approval of the Government, sanction reward to a whistleblower.

(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.

(3) The claim for reward by the whistleblower shall be rejected if-

- (a) the information provided is of no value;
- (b) the Authority already had the information;

489 Substituted for the word [2ho] by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

490 Substituted for the word [forum] by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

491 Replaced the words "disposed off" vide Balochistan Finance Act, 2025 dated 27th June, 2025.

492 Substituted for the word [nay] inserted by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

493 Substituted for sub-section [(5)] by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015. The substituted sub-section (5) reads as follows:

"Where so directed by the Government, any tax payable but not paid under the Balochistan Sales Tax Ordinance, 2000 (II of 2000) may be recovered under this Act, but without prejudice to any action already taken for the recovery of the amount under the said Ordinance."

494 Sections [90, 91 and 92] added by the Balochistan Sales Tax on Services (Amendment) Act, 2019 (Act No. II of 2019) dated January 15, 2019 effective from July 01, 2015.

- (c) the information was available in public records; or
- (d) no collection of tax is made from the information provided by a whistleblower.
- (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.

(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.

92. Validation.-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 ⁴⁹⁵[for disallowing the claim, reclaim, adjustment or deduction of input tax on the services acquired or procured from a person who is liable to be registered under the Act but is not actually registered or who does not hold registration number] shall be deemed to have been validly issued or passed under this Act.]

⁴⁹⁶[Provided that the insertion of 24 A shall be deemed to be and shall always be deemed to have been validly incorporated on and from the 12th day of April, 2023 notwithstanding anything contained in this Act or any law for the time being in force or any judgment or decree or order of any court.]

⁴⁹⁷[Provided further that the addition of clause (bb) in section 16B shall be deemed to be and shall always be deemed to have validly added on and from the first day of July 2015 notwithstanding anything contained in this Act or any law for the time being in force or any judgment, decree or order of any Court.]

⁴⁹⁸**[First Schedule**

495 Inserted vide Balochistan Finance Act, 2024 (Act No. I of 2024) dated 29th June, 2024.

496 Inserted vide Balochistan Finance Act 2023, (Act No. V of 2023), dated 4th July, 2023.

497 Inserted vide Balochistan Finance Act, 2024 (Act No. I of 2024) dated 29th June, 2024.

498 First Schedule was substituted vide Balochistan Finance Act, 2025 dated 27th June, 2025. At the time of substitution First Schedule was as under:-

“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 café, 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.
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 including pilotage and beaching.
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 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.
9819.3100	Cab aggregator.
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 specialpurpose 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.
9822.2100	Waste collection, transportation, processing and management 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.

[List of Exempt Services as specified in Section 10(2)]

S. No.	Description	Conditions for Exemptions
1	Accommodation, food and beverage services	Services provided or rendered by caterers whose turnover does not exceed 2.5 million rupees in a financial year: Provided that the exemption shall not apply in case of service provider- (i) located within the building, premises or precincts of any hotel, motel, guest house, farmhouse or club whose services are liable to sales tax; (ii) providing or rendering services in the building, premises, precincts, hall or lawn of any hotel, motel, guest house, farmhouse, marriage hall or lawn or club whose services are liable to sales tax; (iii) which are franchisers or franchisees; (iv) having branches or more than one outlet; and whose total utility bills (gas, electricity and telephone) exceed Rs. 40,000/- in any month during a financial year or have a solar setup for electricity generation or are using LPG.
2	Tour Operators	Services provided or rendered by tour operators in relation to Hajj and Umrah tour packages.
3	Renting of immovable property services	Renting of immovable property services provided or rendered to an individual person whose income does not exceed the maximum amount that is not chargeable to tax under the Income Tax Ordinance 2001(XLIX of 2001)
4	Service provided or rendered by person engaged in contractual execution of work or furnishing supplies	Services provided or rendered by persons engaged in contractual execution of work or furnishing supplies in relation to the text books, published for free distribution amongst students free of cost, against the order Balochistan Textbook Board subject to the conditions that the Balochistan Textbook Board:- a) assigns the work to a person duly registered under the Balochistan Sales Tax on Services Act, 2015; and b) furnishes, to the Authority, statement on quarterly basis, showing name of person/contractor, BNTN, value of such contract, along with certificate about the free of cost distribution of such textbooks amongst the students.
5	Storage and warehousing services	The exemption shall apply to services provided or rendered in relation to food and agricultural commodities.
6	Central banking services	The exemption shall be applicable to services provided or rendered by the State Bank of Pakistan.
7	Legal and accounting services	Where the services are rendered and funded under an agreement of foreign grant-in-aid or interest free loan
8	Management consulting	Where the services are rendered and funded under an agreement

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 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.
9869.0000	Online market place services.
9870.0000	Site preparation and clearance, excavation and earth moving and demolition services.”

	and management, services	of foreign grant-in-aid or interest free loan
9	Architectural advisory services	Where the services are rendered and funded under an agreement of foreign grant-in-aid or interest free loan
10	Veterinary services	
11	Advertising services and the provision of advertising space or time	(i) Advertisements financed out of funds provided by the Government under grant-in-aid agreements. (ii) Advertisements conveying a public service message in relation to the polio eradication program by UNICEF.
13	Support and operation services to agriculture, hunting, forestry and fishing	The exemption shall be applicable to services provided or rendered in relation to: (1) services of provision of agricultural machinery with crew and operators; or (2) support and operation services to hunting.
14	Maintenance and repair services of fabricated metal products, machinery and equipment	The exemption shall be applicable to services provided or rendered in relation to machinery and equipment used for the purpose of agriculture, horticulture, animal husbandry and dairy fanning.
15	Public administration land other services provided to the community as a whole, compulsory social security services	The exemption shall apply to services provided or rendered by the Federal Government, Government of Balochistan and Local governments.
16	Education Services	
17	Services provided for rendered by hospitals and clinics	Services of provision of rooms/beds by hospitals and clinics for its indoor patients or day-care patients where the per day charges (including allied fixed charges, if any) for such rooms/beds below Rs. 40,000 per room/bed;
18	Accountants and auditors	Accountants and auditors' services exported and delivered by registered persons outside Pakistan subject to the condition that the value of export of the services is received in foreign exchange through banking channels in the business bank accounts of the registered person exporting the services and is also reported to the State Bank of Pakistan in the manner prescribed by the State Bank of Pakistan.
19	Software or IT based system development consultants	Software or IT-based system development consultants' services exported, by registered persons, outside Pakistan subject to the condition that the value of export of the services is received in foreign exchange through banking channels in the business bank accounts of the registered person exporting the services and is also reported to the State Bank of Pakistan in the manner prescribed by the State Bank of Pakistan.
20	Fumigation services	i) Public health fumigation services provided or rendered by the Federal, Provincial or Local Government and Cantonment Boards; and ii) Agricultural fumigation services
21	Construction services	Construction services related to: (i) Construction and development of EPZ, SEZ, and diplomatic and consular buildings. (ii) Construction of an independent private residential house, other than a residential unit, having a total covered area not exceeding 10,000 square feet; and

		(iii) Construction relating to such of the low cost affordable public housing projects as are sponsored and funded by the Federal Government or by Government of Balochistan subject to the condition that the houses are built or constructed on plot of up to 125 square yards or the covered area or the apartment and flats, so built or constructed under the project, does not exceed 900 square feet. iv) Construction Services for which payment is made from Provincial Consolidated Fund and Federal Consolidated Fund in respect of works approved and started before FY 2016-17 and still ongoing, subject to the condition that no project/scheme cost revision in the PCI has been made after 2016-17.
22	Services provided or rendered by call centres	Call center services exported and delivered by registered persons to Persons outside Pakistan subject to the condition that the value of the export of the service is received in foreign exchange through banking channels in the business bank accounts of registered person exporting the services and is also reported to the State Bank of Pakistan in the manner prescribed by the State Bank of Pakistan.
23	Marine insurance	Marine insurance for export.
24	Residential care services for the elderly and disabled; and	The exemption shall apply to services provided or rendered by a home or hostel which is exclusively used for the aged or special persons or children and is run by or under the control of such a charitable or educational institution as are eligible for tax credit under section 100C of the Income Tax Ordinance, 2001 (Ordinance No. XLIX of 2001).
25	Other social services with accommodation	The exemption shall be applicable to services provided or rendered by a home or hostel which is run by or under the control of such a charitable or educational institution as are eligible for tax credit under section 100C of the Income Tax Ordinance, 2001 (Ordinance No. XLIX of 2001).
26	Services provided by extraterritorial organizations and bodies	
27	Protection of foreign investment of US\$ 1.5 Billion or more:-	All foreign investment of US\$ 1.5 billion or more, made into the province of Balochistan, in any section, industries or projects, shall be exempted from provision of Sales Tax on Services under the Balochistan Sales Tax on Services Act, 2015]

⁴⁹⁹**“SECOND SCHEDULE**

⁴⁹⁹ Second Schedule was substituted vide Balochistan Finance Act, 2025 dated 27th June, 2025. At the time of substitution Second was as under:-

**“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%
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.	(i) 5% without input tax adjustment for non-corporate, nonfranchise, non-chain businesses; and (ii) 15% for corporate, franchise and chain businesses.
9801.2000	Services provided or rendered by restaurants including café, coffee houses, food huts, ice-cream shops and eateries.	(i) 'Chainaki Restaurants' :- the amount of monthly tax shall be fixed at without input tax credit or adjustment; (ii) Other restaurants including café, coffee houses, food huts, ice-cream shops and eateries excluding chainaki restaurants: - 4% without input tax credit or adjustment Explanation:- services provided or rendered by restaurants whose monthly utility bills (Electricity, Gas and Telephone) are less than Rs. 20,000 per month shall be exempted. Provided that the restaurants providing or rendering services shall pay Rs. 15,000 per month or 4% of the taxable services provided or rendered during a month, whichever is higher, without input tax credit or adjustment. Provided further that the above provision of minimum tax of Rs.15,000 per month shall not apply to following restaurants which shall continue to pay sales tax at the rate of 4% of taxable services provided or rendered without input tax credit or adjustment namely; (i) which are air-conditioned on any day in a financial year and are located within the building or premises of shopping malls or shopping plazas; or (ii) located within the building, premises or precincts of any hotel, motel, guest house or club whose services are liable to sales tax; or (iii) which are franchisers or franchisees; or (iv) having branches or more than one outlet in Balochistan; Provided further that 2% percent will be charged, without input tax adjustment, where payment against services is received through debit or credit cards, mobile wallets or QR scanning]
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.	Rs.25,000 per months or 4% of the gross amount of services provided, whichever is higher, without input tax credit or adjustment;
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. <i>Excluding.</i> – where payment for such advertisement is made from the Provincial Consolidated Fund.	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 including pilotage and beaching	15%
9805.3000	Freight forwarding agents.	15%
9805.4000	Customs Agents.	15%
9805.5000	Travel agents.	6% without input tax credit or adjustment
9805.5100	Tour operators,	6% without input tax credit or adjustment
9805.5200	Hajj operators,	0%
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.	6% without input tax credit or adjustment
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.	6% without input tax credit or adjustment
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.	6% without input tax credit or adjustment
9811.0000	Services provided or rendered by laundries and dry cleaners.	6% without input tax credit or adjustment
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. <i>Excluding - Where the construction work is funded under an agreement of foreign grant-in-aid or or interest free loans] involves construction of consular buildings.</i>	(i)15%. provided that from July 01, 2023, 4% for all services specified at Tariff Heading 9814.2000 without input tax credit or adjustment to the extent of contracts for which payment is made from Provincial Consolidated Fund and the Federal Consolidated Fund in respect of Government civil works involved in the ongoing development schemes and projects launched during Financial Year 2016-17 and onwards. Provided further that Zero percent (0%) for all services specified at Tariff Heading 9814.2000 without input tax credit or adjustment to the extent of contracts for which payment is made from Provincial Consolidated Fund and the Federal Consolidated Fund in respect of Government civil works involved in the ongoing development schemes and projects launched prior to Financial Year 2016-17.] (ii) Rs. 60 per square yard in case the services mentioned are rendered in relation to residential building / property; and (iii)] Rs. 50 per square feet in case the services mentioned are rendered in relation to commercial building / property.
9814.3000	Property developers or promoters.	(i)- Rs. 60 per square yard in case the services mentioned are rendered in relation to residential property; and (ii)- Rs. 50 per square feet in case the services mentioned are rendered in relation to commercial property.]
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.	Rs. 3,000 per month or 2% of the gross amount of service provided, whichever is higher, without input tax credit or adjustment
9815.2000	Legal practitioners and consultants.	Rs. 3,000 per month or 2% of the gross amount of service provided, whichever is higher, without input tax credit or adjustment
9815.3000	Accountants and auditors.	6% without input tax credit / adjustment]
9815.4000	Management consultants. Excluding. - Where the services are rendered and funded under an agreement of foreign grant-in-aid or interest free loan.	6% without input tax credit / adjustment
9815.5000	Technical, scientific and engineering consultants. Excluding. - Where the services are rendered and funded under an agreement of foreign grant-in-aid or interest free loan.	6% without input tax credit / adjustment
9815.6000	Software or IT based system developers and consultants.	4
9815.7000	Tax practitioners and consultants. Excluding. - Where the services are rendered and funded under an agreement of foreign grant-in-aid or interest free loan.	6% without input tax credit / adjustment
9815.8000	Corporate law practitioners and consultants. Excluding. - Where the services are rendered and funded under an agreement of foreign grant-in-aid or interest free loan.	6% without input tax credit / adjustment
9815.9000	Human resource and personal development consultants.	15%
9815.9100	Healthcare consultants.	Rs. 3,000 per month or 2% of the gross amount of service provided, whichever is higher, without input tax credit or adjustment
9816.0000	Services provided or rendered in respect of manufacturing or processing for others on toll basis or job basis.	exempt from Sales Tax on services
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.	2% of the gross amount of service provided without input tax credit or adjustment
9817.2000	Pathological laboratories.	2% of the gross amount of service provided without input tax credit or adjustment
9817.3000	Radiological laboratories.	2% of the gross amount of service provided without input tax credit or adjustment
9817.4000	Scientific laboratories.	4% of the gross amount of service provided without input tax credit or adjustment
9817.5000	Chemical laboratories.	4% of the gross amount of service provided without input tax credit or adjustment
9817.6000	Mechanical laboratories.	4% of the gross amount of service provided without input tax credit or adjustment
9817.7000	Electrical or electronic laboratories.	4% of the gross amount of service provided without input tax credit or adjustment
9817.8000	Geological laboratories.	Rs. 4,000 per month or 6% of the gross amount of service provided, whichever is higher, without input tax credit or adjustment

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.	4% of the gross amount of service provided without input tax credit or adjustment
9819.1100	Underwriters,	4% of the gross amount of service provided without input tax credit or adjustment
9819.1200	Indenters,	4% of the gross amount of service provided without input tax credit or adjustment
9819.1300	Commission agents,	4% of the gross amount of service provided without input tax credit or adjustment
9819.1400	Packers and movers.	4% of the gross amount of service provided without input tax credit or adjustment
9819.2000	Foreign exchange companies, forex dealers or money changers.	15%
9819.3000	Rent-a-car or automobile rental service.	4% of the gross amount of service provided without input tax credit or adjustment
9819.3100	Cab aggregator.	2% of the gross amount of service provided without input tax credit or adjustment
9819.4000	Prize bond dealers.	15%
9819.5000	Surveyors.	4% of the gross amount of service provided without input tax credit or adjustment
9819.6000	Designers including fashion designers.	4% of the gross amount of service provided without input tax credit or adjustment
9819.7000	Outdoor photographers and videographers.	4% of the gross amount of service provided without input tax credit or adjustment
9819.8000	Public relation services.	4% of the gross amount of service provided without input tax credit or adjustment
9819.8100	Cable TV operators,	2% of the gross amount of service provided without input tax credit or adjustment
9819.8200	TV and radio production services,	4% of the gross amount of service provided without input tax credit or adjustment
9819.8300	Video tape production services,	4% of the gross amount of service provided without input tax credit or adjustment
9819.8400	Sound record services,	4% of the gross amount of service provided without input tax credit or adjustment
9819.8500	Technical testing and analysis services,	4% of the gross amount of service provided without input tax credit or adjustment
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,	4% of the gross amount of service provided without input tax credit or adjustment

9819.9200	Art painters.	4% of the gross amount of service provided without input tax credit or adjustment
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%
9822.2100	Waste collection, transportation, processing and management 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. Excluding. - Where the construction work is funded under an agreement of foreign grant-in-aid or interest free loan or involves construction of consular buildings.	15% provided that, from July 01, 2023, 4% for construction service specified at Tariff Heading 9824.0000 without input tax credit or adjustment to the extent of contracts for which payment is made from Provincial Consolidated Fund and the Federal Consolidated Fund in respect of Government civil works involved in the ongoing development schemes and projects launched during Financial Year 2016-17 and onwards. Provided further that Zero percent (0%) for construction service specified at Tariff Heading 9824.0000 without input tax credit or adjustment to the extent of contracts for which payment is made from Provincial Consolidated Fund and the Federal Consolidated Fund in respect of Government civil works involved in the ongoing development schemes and projects launched prior to Financial Year 2016-17.]
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.	Rs. 3,000 per month or 2% of the gross amount of service provided, whichever is higher, without input tax credit or adjustment
9848.0000	Repair and maintenance services. Excluding. – Where such service is rendered to persons involved in or having a core business activity of generating power through wind or solar energy only.	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.	0%
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%

[List of Services specified in Section 10(3)]

S. No.	Description	Rate
1	Hosting and information technology (IT) infrastructure provisioning services	19.50%
2	Telecommunications services, including telephony, mobile services, and data transmission	19.50%
3	Internet telecommunications services	19.50%
4	Security systems services (including electronic surveillance and vehicle tracking.)	19.50%
5	Installation services of radio, television and communications equipment and apparatus	19.50%]

⁵⁰⁰**[THIRD SCHEDULE**

[List of Services specified in Section 10(4)]

S. No.	Description of services	Rate	Conditions
(1)	(2)	(3)	(4)
1	Services provided or rendered by restaurants, including cafe, coffee houses, food huts, ice-cream shops and eateries.	8%	Input tax credit/adjustment shall not be admissible.
		2%	(i) The registered person installs POS machine for electronic issuance of invoices or receipts and gets all such machines linked up with BRA web portal to the satisfaction of BRA; (ii) The registered person issues his tax invoice/bills of charges or receipts electronically and no lax invoice/bill of charges or receipt is issued otherwise except through the POS of the registered person; and (iii) Input tax credit/ adjustment

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 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.] Explanation. -Notwithstanding the rate of 15% fixed in column 3 (rate of tax), the following reduced rate of 6%, will be applicable, for all services specified at tariff heading 9868.0000 without input tax credit or adjustment	15%]
9869.0000	Online market place services.	15%
9870.0000	Site preparation and clearance, excavation and earth moving and demolition services.	15%

⁵⁰⁰ Inserted vide Balochistan Finance Act, 2025 dated 27th June, 2025.

			shall not be admissible. Provided that this reduced rate shall not apply in case of the restaurants:- (a) which are located within the building, premises or precincts of a hotel, motel, guest house or club whose services are liable to tax; (b) which are franchisers or franchisees;
2	Services provided or rendered by marriage halls, lawns, mandap, pandal and shamiana, including floral and decoration, etc.	10,000 rupees per event or 2% of service fees, whichever is higher.	Input tax credit/adjustment shall not be admissible.
3	Customs Agents	1000 Rupees per Goods Declaration	Services provided by Customs Agents in respect of the issuance of a goods declaration and Input tax credit/adjustment shall not be admissible.-
4	Travel agents	100 Rupees per Air Ticket	Services provided by Travel Agents in respect of the issuance of domestic and international air Tickets Input tax credit/adjustment shall not be admissible-
5	Tour operators,	5%	Input tax credit/adjustment shall not be admissible.
6	Recruiting agents	5%	Standalone Recruiting Agents involved in recruitment of individuals and group of individuals for overseas employment in countries outside Pakistan
7	Services on purchase or sale or hiring of immoveable property	5%	Input tax credit/adjustment shall not be admissible.
8	Services on renting of immovable property	3%	Input tax credit/ adjustment shall not be admissible
9		10%	Input tax credit/ adjustment shall not be admissible
10	Services provided or rendered by property developers or promoters for: (a) development of purchased or leased land for conversion into residential or commercial plot. b) construction of residential or commercial units	(a) 100 rupees per square yard of land; and (b) 50 rupees per square foot of constructed covered area.	Input tax credit/ adjustment shall not be admissible
11	Service provided or rendered by persons engaged in contractual execution of work or furnishing	1%	services in relation to Government Civil Works for which the expenditure is paid out of the expenditure budget of

	supplies		the Federal Government or the Provincial Government or the Local Government, or the Cantonment Board Input tax credit/ adjustment shall not be available: Provided that 1% shall be applicable on all projects inserted in the PSDP since promulgation of this Act including all the taxes due to be paid against those projects.
12	Services provided or rendered for personal care by beauty parlours, beauty clinics, slimming clinics or centres and others	5%	Input tax credit/ adjustment shall not be admissible
		2%	The registered person installs POS machine for electronic issuance of invoices or receipts and gets all such machines linked up with BRA web portal to the satisfaction of BRA; The registered person issues his tax invoice/bills of charges or receipts electronically and no tax invoice/bill of charges or receipt is issued otherwise except through the POS of the registered person; and Input tax credit/ adjustment shall not be admissible.
13	Services provided or rendered by laundries and dry cleaners	5%	Services provided or rendered by stand-alone laundries and dry cleaners:- Input tax credit/ adjustment shall not be admissible.
14	Service provided or rendered by a foreign exchange dealer or exchange company or money changer	3%	Services provided or rendered by a foreign exchange dealer or exchange company or money changer in consideration of "spread" charges as permitted by the State Bank of Pakistan in relation to the buying and selling of foreign currencies; and Input tax credit/ adjustment shall not be admissible.
15	Property developers promoters. a) development of purchased or leased land for conversion into residential or commercial plot. (b) construction of residential or commercial units	(a) 100 rupees per square yard of land; and (b) 50 rupees per square foot of	Input tax credit/ adjustment shall not be admissible.

		constructed covered area.	
16	Medical practitioners and consultants	2% or Rs 3000 per month which is higher	Input tax credit/ adjustment shall not be admissible.
17	Legal practitioners and consultants	2% or Rs 100 per case	(i) Rs 100/ shall be deposited as fixed Sales tax at the time of filing of each case, appeal, or petition, and proof of which shall be attached with the power of Attorney/Vakalat Nama. (ii) The fixed rate specified under column (3) shall not be applicable to all services provided or rendered by Corporate Law Consultants. Input tax credit/ adjustment shall not be admissible.
18	Accountants and auditors	8%	The reduced rate specified in column (3) shall apply only in relation to accounting and auditing services provided or rendered by accountants and auditors. Input tax credit/ adjustment shall not be admissible.
19	Technical, scientific and engineering consultants	6%	i) Where expenditure is paid out of the budget of the Federal Government or the Provincial Government or the Local Government, or the Cantonment Board ii) Input tax credit/ adjustment shall not be available.
20	Software or IT based system development consultants	2%	The registered person electronically submits his election/option; and Input tax credit/adjustment shall not be admissible.
21	Other consultants including tax consultants, human resources and personnel development consultants	8%	Input tax credit/adjustment shall not be admissible.
22	Services provided or rendered by laboratories relating to pathological, radiological or diagnostic test of patients	2%	Input tax credit/adjustment shall not be admissible.
23	Indenters	3%	Services provided or rendered by an indenter from a place of business in Balochistan for which the registered person receives the value of the services from a place outside Pakistan in foreign exchange through banking

			channels in the business bank account of the registered person in the manner prescribed by the State Bank of Pakistan; and Input tax credit/adjustment shall not be admissible.
24	Commission agents	4%	Input tax credit/adjustment shall not be admissible.
25	Money exchanger	3%	Services provided or rendered by money exchanger in consideration of "spread" charges as permitted by the State Bank of Pakistan in relation to the buying and selling of foreign currencies. Input tax credit/adjustment shall not be admissible.
26	Rent a car and automobile rental Service	8%	Input tax credit/adjustment shall not be admissible.
27	Cable TV Operators	2%	The reduced rate of 2% as specified in column (3) shall apply on the services of "Stand-alone Cable TV Operators". Input tax credit/adjustment shall not be admissible.
28	Auctioneers	10%	Input tax credit/adjustment shall not be admissible.
29	Health care center, gyms or physical fitness center, etc.	2%	The registered person installs POS machine for electronic issuance of the invoices or receipts and gets all such machines linked up with BRA web portal to the satisfaction of BRA; The registered person issues his tax invoices/bill of charges or receipts electronically and no tax invoice or/bill of charges or receipt is issued otherwise except through the POS of the registered person; and Input tax credit/adjustment shall not be admissible.
30	Janitorial services	10%	Input tax credit/ adjustment shall not be admissible.
31	Dredging or desilting services	10%	Input tax credit/ adjustment shall not be admissible.
32	Franchise services	10%	Input tax credit/ adjustment shall not be admissible.
33	Construction services	8%	Input tax credit/ adjustment shall not be admissible.
		1%	Construction services in relation to Government Civil Works for which the expenditure is paid out of the

			expenditure budget of the Federal Government or the Provincial Government or the Local Government, or the Cantonment Board Input tax credit/ adjustment shall not be admissible. Provided that 1% shall be applicable on all projects inserted in the PSDP since promulgation of this Act including all the taxes due to be paid against those projects.
34	Services provided or rendered by corporate law consultants	8%	Input tax credit/ adjustment shall not be admissible.
35	Services provided or rendered by call centres	2%	The registered person electronically submits his election or option: Input tax credit/ adjustment shall not be admissible.
36	Services provided or rendered by persons engaged in transportation or carriage of goods by road or through pipeline or conduit	10%	Input tax credit/ adjustment shall not be admissible.
		3%	Services provided or rendered by persons engaged in transportation or carriage of goods by road or through truck addas or through bus/wagon stands excluding road transportation or carriage of petroleum oils through oil tankers Input tax credit/ adjustment shall not be admissible.
37	Intellectual Property Services	10%	Input tax credit/ adjustment shall not be admissible.
38	Cosmetic and plastic surgery and Transplantations	4%	Input tax credit/ adjustment shall not be admissible.
39	Supply chain management or distribution (including delivery) services	10%	Input tax credit/ adjustment shall not be admissible.
40	Services provided or rendered by cab aggregator and the services provided or rendered by the owners or drivers of the vehicles using the cab aggregator services	2%	Input tax credit/ adjustment shall not be admissible.
41	Warehouse or depots for storage or cold storages	5%	Input tax credit/ adjustment shall not be admissible.
42	Training services	5%	Input tax credit/ adjustment shall not be admissible.
43	Insurance agents	5%	Input tax credit/ adjustment shall not be admissible.
44	Services provided or rendered by hospitals and clinics	2%	Input tax credit/ adjustment shall not be admissible.]

