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NO. 221 QUETTA TUESDAY DECEMBER 21, 2021.

GOVERNMENT OF BALOCHISTAN,
BALOCHISTAN REVENUE AUTHORITY
(Balochistan Sales Tax on Services)

NOTIFICATION

Dated Quetta, the 21st December, 2021

No. BRA/HQ/274/2021. -- In exercise of the powers conferred by section 78 read with section 14 and sub-section (4) of section 3, sub-section (3) of section 11 of the Balochistan Sales Tax on Services Act, 2015 (Act No VI of 2015), the Balochistan Revenue Authority, with the approval of the Government of Balochistan, (cabinet meeting minutes dated 06th December 2021 Agenda No. 10 conveyed through letter vide No. FD.SO (MPR) 2-60/Oil Tanker/2020-2021/290-95 dated 21st December, 2021) is pleased to make the following rules, namely:-

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1. Short title, application and commencement. -- (1) These rules may be called the Balochistan Sales Tax Special Procedure (Transportation or Carriage of Petroleum Oils through Oil Tankers) Rules, 2019 (Amendment Rules, 2021).

(2) These rules shall apply to such of a service or the services of inter-city transportation or carriage of petroleum oils by road as are provided or rendered through oil tankers and are classified under tariff heading 9804.1000 of the Second Schedule to the Balochistan Sales Tax on Services Act, 2015 (Act No. VI of 2015).

(3) These rules shall come into force at once and shall apply in relation to such of a service or the services as are provided or rendered on or after the 6th day of December, 2021.

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

- (a) **"Act"** means the Balochistan Sales Tax on Services Act, 2015 (Act No. VI of 2015);
- (b) **"Authority"** means the Balochistan Revenue Authority established under section 3 of the Balochistan Revenue Authority Act, 2015 (Act No. VII of 2015);
- (c) **"Form"** means the form prescribed under these rules;
- (d) **"Inter-Province service or services"** means a service or the services originating in or from any place in the province of Balochistan and terminating at any place outside the Province of Balochistan;
- (e) **"Intra-Province service or services"** means a service or the services originating in or from any place in the Province of Balochistan and also terminating at any place within the Province of Balochistan;
- (f) **"Invoice"** includes bill, bilty, consignment note, cash memo,

credit memo, advice or any other such transaction related document containing the particulars mentioned in section 30 of the Act read with rule 42 and sub-rule (4) of rule 46 of the Balochistan Sales Tax on Services Rules, 2018;

- (g) **"Non-tariff area"** in relation to inter-province service or the services, means the State of Azad Jammu and Kashmir, Gilgit Baltistan, Islamabad Capital Territory and other similar territories or areas where sales tax on a service or the services of inter-city transportation or carriage of petroleum oils by road through oil tankers has not been levied under the reverse charge mechanism;
- (h) **"Petroleum oils"** means the petroleum oils classified under heading 27.10 of the Pakistan Customs Tariff, as given in the First Schedule to the Customs Act, 1969 (Act No. IV of 1969);
- (i) **"Registered Person"** means a person who is registered with the Authority under sections 25, 26 or 27 read with clause (134) of section 2 of the Act;
- (j) **"Sales Tax"** or **"Tax"** means the Balochistan Sales Tax as defined in clause (167) of section 2 of the Act;
- (k) **"Service"** or **"services"** means such of a service or the services of inter-city transportation or carriage of petroleum oils by road through oil tankers, as are classified under tariff heading 9804.1000 of the Second Schedule to the Act;
- (l) **"Service provider"** means a person registered with the Authority under the Balochistan Sales Tax on Services Act, 2015 (Act No. VI of 2015), for providing or rendering such of a service or the services as are mentioned in clause (k) of these rules;

- (m) **"Service recipient"** means the person receiving a service or the services, to whom the service provider issues the invoice or invoices;
- (n) **"Un-registered person"** means a person liable to be registered under the Act but is not registered;
- (o) **"Withholding agent"** means a person as defined in sub-rule (2) of rule 1 of the Balochistan Sales Tax Special Procedure (Withholding) Rules, 2018; and
- (p) **"Withholding Rules"** means the Balochistan Sales Tax Special Procedure (Withholding) Rules, 2018.

Explanation: The words and expressions used in these rules but not defined herein; shall have the same meaning as assigned to them under the Act.

3. Rate of tax. -- The rate of tax on inter-province and intra-province service or services shall be 15% of the value of the services.

4. Registration. -- The service provider for the purpose of these rules, shall get himself register with the Authority.

5. Tax invoice. -- The service provider, shall in relation to a service or the services provided or rendered, shall issue an invoice to the service recipient.

6. Withholding of tax. -- The services recipient being withholding agent, shall withhold fifty percent of the amount of sales tax and shall deposit fifty percent of withheld amount in the Balochistan Government's head of account "B-02387" in the manner prescribed in the Balochistan Sales Tax Special Procedure (Withholding) Rules, 2018:

Provided that, in relation to the tax on inter-Province service or services, other than the services provided in non-tariff areas, the withholding agent shall, in accordance with the agreement recorded in paragraph 3 of the minutes of the meeting held on 13th September, 2017, as circulated under the Ministry of Energy (Petroleum Division), Islamabad's letter No. DOM1(24)/2015-111 dated 22nd September, 2017, deposit 50% of the

withheld amount of the tax in Balochistan Government head of account "B-02387" in the aforesaid prescribed manner and the balance of the amount of sales tax shall be deposited in the jurisdiction of the Tax Authority of the respective Province in the manner as may be prescribed by that Authority:

Provided further that in case the services have been provided by an un-registered person, the service recipients shall withhold the whole of the amount of the sales tax involved for depositing such withheld amount in terms of the above Proviso:

Also provided further that the service recipient shall not release the amount of sales tax withheld by it in terms of this rule in case the service provider does not provide, to the service recipient, the evidence of having complied with the provisions of this rule for the previous month.

7. Return. -- (1) The service provider shall e-file the tax return, as defined in clause (141) of section 2 of the Act, in the prescribed manner:

Provided that where a service recipient agrees with the service provider to e-file the prescribed return on behalf of the service provider, such a service recipient shall e-file the prescribed return of the service provider.

(2) The service recipient shall e-file his own return in the manner as prescribed in the withholding rules and he shall also issue the prescribed certificate of deduction / withholding in Form BSTW-06, to the service provider, besides complying with the other provisions of the withholding rules.

8. Application of other provisions. -- In relation to a service or the services, all the provisions of the rules and notifications issued under the Act, shall for consistency with these rules mutatis mutandis apply to the service providers, service recipients or withholding agents covered by these rules, to the extent that these rules are not inconsistent with the provisions of these rules.

9. Form of certificate prescribed for withholding agents. -- A form annexed to these rules is prescribed for deduction/withholding of sales tax on services by the withholding agents for the purpose of these rules.

FORM

Ref No. _____

Dated _____

**CERTIFICATE OF DEDUCTION / WITHHOLDING OF THE BALOCHISTAN
SALES TAX ON SERVICES OF INTER-CITY TRANSPORTATION OR
CARRIAGE OF PETROLEUM OILS THROUGH OILTANKERS.**

I/We _____ BNTN _____, STRN _____, located at _____ do hereby

certify that we deducted/withheld the following amount of Balochistan sales tax on the services provided to us by

M/S. _____ (BNTN/NTN) _____ or CNIC _____

Sr. No	Tax Invoice No	Tax Invoice Date	Value of taxable services	Amount of tax involved	Amount of tax deducted / withheld	Tax period of the Tax return/ withholding return in which this tax was paid, by the service recipient	CPR NO. & date in which the deducted / withheld tax amount was included in payment under Balochistan Government's head of account "B-02387"	Remarks, if any
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

This certificate is issued in pursuance of rule 3 (11) of the Balochistan Sales Tax Special Procedure (Withholding) Rules, 2018.

Signature _____

Name _____

CNIC _____

Designation _____

Official seal _____

(PASSAND KHAN BULEDI)

Chairperson

Balochistan Revenue Authority