



**BALUCHISTAN REVENUE AUTHORITY  
GOVERNMENT OF BALUCHISTAN**

Dated: Quetta, December 30, 2022

**NOTIFICATION**

(Baluchistan Sales Tax on Services)

No. BRA/HQ/ 070 /2022. –In exercise of the powers conferred by sub-section (1) of section 39 of the Baluchistan Sales Tax on Services Act, 2015 (ACT NO VI OF 2015), read with section 40 thereof, after the approval of Baluchistan Revenue Authority, in its meeting held on November 19, 2022, the Chairperson of the BRA is pleased to direct that the officers of the BRA, as specified in column (1) of the Table below, shall exercise the powers and perform the functions of a Commissioner under the Act and the rules, notifications and orders issued thereunder in the matters and jurisdiction specified in column (3) of the Table below:-

**TABLE**

| Officer of BRA          | Unit | Sales Tax Jurisdiction                                                                                                                                        |
|-------------------------|------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (1)                     | (2)  | (3)                                                                                                                                                           |
| Commissioner Operations | 1    | Telecommunication services                                                                                                                                    |
|                         | 2    | Hotel, Motels, Boatels                                                                                                                                        |
|                         |      | Resorts, Guesthouses, Farmhouses                                                                                                                              |
|                         |      | Restaurants                                                                                                                                                   |
|                         |      | Caterers                                                                                                                                                      |
|                         |      | Clubs and race clubs                                                                                                                                          |
|                         |      | Marriage halls and Lawns                                                                                                                                      |
|                         |      | Mandap, Pandal and Shamaina                                                                                                                                   |
|                         |      | Messes and Hostels                                                                                                                                            |
|                         |      | Outdoor photographers and videographers                                                                                                                       |
|                         | 3    | Event management services including services by event photographers, event videographers and the persons providing services related to such event management. |
|                         |      | Exhibition or convention services.                                                                                                                            |
|                         |      | Entertainment services.                                                                                                                                       |
|                         |      | Amusement parks including theme and water parks                                                                                                               |



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|  |   | Services provided or rendered in respect of snorkeling, scuba, rafting, surfing and water diving, etc.                                                                                                 |
|  | 4 | Advertisement on T.V.                                                                                                                                                                                  |
|  |   | Advertisement on Radio                                                                                                                                                                                 |
|  |   | Advertisement on closed circuit T.V.                                                                                                                                                                   |
|  |   | Advertisement in newspapers and periodicals including magazines, pamphlets, banners etc.                                                                                                               |
|  |   | Advertisement on cable T.V. network                                                                                                                                                                    |
|  |   | Advertisement on billboards, signboards, digital boards, hoardings, etc.                                                                                                                               |
|  |   | Sale of space for advertisement services                                                                                                                                                               |
|  |   | Advertisement on websites or internet or cell phones                                                                                                                                                   |
|  |   | Advertising Agents                                                                                                                                                                                     |
|  |   | Public relation services                                                                                                                                                                               |
|  |   | Cable TV operators,                                                                                                                                                                                    |
|  | 5 | Travelling of passengers by road, whether in, from or to Balochistan.                                                                                                                                  |
|  |   | Travelling of passengers by road, whether in, from or to Balochistan.                                                                                                                                  |
|  |   | Chartered flight services originating from any airfield in Balochistan.                                                                                                                                |
|  |   | 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. |
|  |   | Intercity transportation or carriage of goods by road or through pipeline or conduit.                                                                                                                  |
|  |   | International transportation or carriage of goods by road originating from Balochistan.                                                                                                                |
|  |   | Packers and movers                                                                                                                                                                                     |
|  |   | Toll tax and octroi services.                                                                                                                                                                          |



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|  | 6  | Sale and purchase or hire of immovable property                                                                       |
|  |    | Property dealers.                                                                                                     |
|  |    | Renting of immovable property.                                                                                        |
|  |    | Real estate agents                                                                                                    |
|  |    | Auctioneers.                                                                                                          |
|  | 7  | Builders and developers                                                                                               |
|  |    | Contractual execution of work or furnishing supplies                                                                  |
|  |    | Architects, town planners, contractors, property developers or promoters, landscape designers and interior decorators |
|  |    | Construction services                                                                                                 |
|  |    | Erection, commissioning and installation services                                                                     |
|  |    | Erection, commissioning and installation services                                                                     |
|  | 8  | Courier, Cargo and logistic services                                                                                  |
|  |    | Packaging and handling services.                                                                                      |
|  |    |                                                                                                                       |
|  | 9  | Beauty parlors, beauty clinics, slimming clinics, salons, manicure and pedicure centers.                              |
|  |    | Laundries and dry cleaners                                                                                            |
|  |    | Healthcare center, gyms or physical fitness centers etc                                                               |
|  |    | Cosmetic, plastic surgery and transplant services                                                                     |
|  |    | Designers including fashion designers                                                                                 |
|  |    | CMT stitching services                                                                                                |
|  | 10 | Fumigation services.                                                                                                  |
|  |    | Maintenance or cleaning services.                                                                                     |
|  |    | Waste collection, transportation, processing and management services.                                                 |
|  |    | Janitorial services.                                                                                                  |



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|  | 11 | Insurance and Re-insurance                                                                                                                        |
|  |    | Insurance agents                                                                                                                                  |
|  | 12 | Corporate Financing societies                                                                                                                     |
|  |    | Leasing, Modaraba, Musharika and Ijarahs financing.                                                                                               |
|  | 13 | Banks                                                                                                                                             |
|  |    | Services provided or rendered by non-banking finance companies or institutions.                                                                   |
|  |    | Automated Teller Machine operations, maintenance and management.                                                                                  |
|  |    | Issuance, processing and operation of credit and debit cards.                                                                                     |
|  |    | Issuance, processing and operation of credit and debit cards.                                                                                     |
|  |    | Management services, including fund and asset management services.                                                                                |
|  |    | Foreign exchange companies, forex dealers or money changers.                                                                                      |
|  |    | Debt collection services and other debt recovery services provided or rendered by debt collection agencies or recovery agencies or other persons. |
|  |    | Prize bond dealers                                                                                                                                |
|  |    | Cooperative financing societies.                                                                                                                  |
|  | 14 | Medical practitioners and consultants                                                                                                             |
|  |    | Legal practitioners and consultant                                                                                                                |
|  |    | Accountant and auditors                                                                                                                           |
|  |    | Management consultants                                                                                                                            |
|  |    | Technical, Scientific and engineering consultant                                                                                                  |
|  |    | Software or IT based system developers and consultants                                                                                            |
|  |    | Tax practitioners and consultant                                                                                                                  |
|  |    | Corporate law practitioners and consultants                                                                                                       |



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|  |    | Health resource and personal development consultants                                                                                   |
|  |    | Healthcare consultants                                                                                                                 |
|  | 15 | Toll manufacturing and processing                                                                                                      |
|  |    | Commission agents,                                                                                                                     |
|  |    | Indenters                                                                                                                              |
|  |    | Brokerage (other than stocks) and indenting services.                                                                                  |
|  | 16 | Services provided or rendered by laboratories and medical diagnostic centers including X-Rays, CT Scan, M.R. Imaging, Ultrasound, etc. |
|  |    | Technical testing and analysis services                                                                                                |
|  | 17 | Security Agencies                                                                                                                      |
|  | 18 | Stockbrokers, futures brokers and commodity brokers.                                                                                   |
|  |    | Underwriters                                                                                                                           |
|  |    | Credit rating agency                                                                                                                   |
|  |    | Share transfer agents                                                                                                                  |
|  |    | Services provided or rendered by a registrar to an issue, depository and transfer of shares.                                           |
|  | 19 | TV and radio production services                                                                                                       |
|  |    | Video tape production services                                                                                                         |
|  |    | Sound record services,                                                                                                                 |
|  |    | Program producers and production houses                                                                                                |
|  |    | Film and drama studios including mobile stage shows or cinemas                                                                         |
|  |    | Broad casting services.                                                                                                                |
|  |    | Art painters.                                                                                                                          |
|  | 20 | Services provided or rendered by port operators and port terminal operators                                                            |
|  |    | Shipping agents                                                                                                                        |



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|  |    | Stevedores                                                                                                               |
|  |    | Ship management services                                                                                                 |
|  |    | Ship chandlers                                                                                                           |
|  |    | Freight forwarding agents.                                                                                               |
|  |    | Dredging or de-silting services.                                                                                         |
|  | 21 | Auto-workshops including motor mechanic shops, air conditioning fitting and cleaning services                            |
|  |    | Workshops for industrial machinery construction and earth moving machinery or other special purpose machinery etc.       |
|  |    | Workshops for electric or electronic equipments or appliances including computer hardware                                |
|  |    | Repair and maintenance services.                                                                                         |
|  |    | Car or automobile washing or similar service stations                                                                    |
|  |    | Car parking services                                                                                                     |
|  |    | Car or automobile dealers                                                                                                |
|  |    | Rent-a-car or automobile rental service.                                                                                 |
|  |    | Cab aggregator.                                                                                                          |
|  |    | Ride hailing services.                                                                                                   |
|  | 22 | Franchise services, including royalty, technical or other licensing services.                                            |
|  |    | Copy right services                                                                                                      |
|  |    | Intellectual property services.                                                                                          |
|  | 23 | Travel Agents                                                                                                            |
|  |    | Tour operators                                                                                                           |
|  |    | Hajj operators                                                                                                           |
|  |    | Visa processing services, including advisory or consultancy services for migration or visa application filling services. |
|  | 24 | Recruiting Agents                                                                                                        |



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|  |    | Labour and manpower supply services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|  |    | Human resource and personal development services.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|  |    | Training services.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|  |    | Technical testing and analysis services,                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|  |    | Tuition and coaching centers.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|  |    | Vocational centers.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|  | 25 | Site preparation and clearance, excavation and earth moving and demolition services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|  |    | Services provided or rendered in respect of survey and exploration of minerals, oil and gas including drilling, refining and related services.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|  | 26 | Online market place services.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|  |    | 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.] |
|  |    | Technical services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|  |    | Internet café.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|  | 27 | Public bonded warehouse services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|  |    | Data processing and provision of information, service of engineers, handling and storage of goods                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|  |    | Depot for storage including cold storage services.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |

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|  | 28 | Surveyors.                                                                                                                |
|  |    | Evaluation services including competency and eligibility testing services.                                                |
|  |    | Technical inspection and certification services, including quality control certification services and ISO certifications. |
|  |    | Valuation in respect of tangible or noncurrent assets                                                                     |
|  |    | Actuarial services.                                                                                                       |
|  | 29 | Customs Agents.                                                                                                           |
|  |    | Forward contract services.                                                                                                |
|  | 30 | Sponsorship services,                                                                                                     |
|  |    | Market research agency.                                                                                                   |
|  |    | Opinion poll agency.                                                                                                      |
|  | 31 | Business support services                                                                                                 |
|  |    | Supply chain management or distribution (including delivery) services.                                                    |
|  |    | Call centers                                                                                                              |
|  |    | Notary public and stamp vending services.                                                                                 |
|  |    | Electric power transmission or distribution services                                                                      |
|  |    | Dealers of second-hand goods other than car or automobile                                                                 |
|  |    | Supply of movable property by way of lease, license or similar arrangements.                                              |
|  | 32 | Services provided or rendered by airport operators and airport terminal operators.                                        |
|  |    | Services provided or rendered by airport service providers and airport ground service providers.                          |
|  | 33 | Withholding of Balochistan Sales Tax on Services                                                                          |
|  | 34 | Dealing with Balochistan Maintenance & Development of Infrastructure CESS                                                 |
|  | 35 | Dealing with Balochistan Workers Welfares Fund Act, 2022.                                                                 |



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|------------------------|----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                        | 36 | Dealing with Balochistan Companies Profits Participations Fund Act, 2022.                                                                                                     |
| Commissioner (Appeals) | 37 | Appeals under sections 63, 64, 65 and 70 of the Balochistan Sales Tax on Services Act, 2015.                                                                                  |
| Commissioner (Audit)   | 38 | Audit functions under the Balochistan Sales on Services Act, 2015, and the rules and notifications issued thereunder. Matters relating to Revenue Receipt Audit, DAC and PAC. |

2. Where a service provider is engaged in the economic activity of providing or rendering more than one taxable services, as specified against Unit Nos. 1 to 32 in column (3) of the above Table, he shall be placed in the jurisdiction of the Unit, specified in column (2), relatable to the service which is his principal activity as per his registration particulars. Where a service provider is also a withholding agent, the officers of the BRA in Unit No. 33 shall exercise concurrent powers and functions with the respective officers of the BRA in Unit Nos. 1 to 32 in relation to the amounts of Balochistan sales tax withheld or liable to be withheld under the provisions of the Balochistan Sales Tax Special Procedure (Withholding) Rules 2018. All the officers of the BRA in Unit Nos. 1 to 33 shall exercise the powers and functions in relation to audit under the Balochistan Sales Tax on Services Act, 2015, and rules and notifications issued thereunder, concurrently with the officers of the BRA in Unit No. 38.

  
 (NOOR-UL-HAQ BALOCH)  
 CHAIRPERSON

3-11/12/2022