



BALUCHISTAN REVENUE AUTHORITY

GOVERNMENT OF BALUCHISTAN

House # 04, Shalimar City, Airport Road, Quetta-87300, Balochistan
Website: www.bra.gob.pk



Dated: Quetta, October 10, 2023

NOTIFICATION

(Balochistan Sales Tax on Services)

No. BRA/HR/ 117 23. In exercise of the powers conferred by sub-section (1) of section 39 of the Balochistan Sales Tax on Services Act, 2015 (ACT NO VI OF 2015), read with section 40 thereof, in consequent of notification No BRA/HR/117/2023 dated 10 Oct, 2023, the Authority is pleased to direct **Mr. Fahad Shabbir, Additional Commissioner, BRA** as specified in column (1) of the Table below, shall exercise the powers and perform the functions of as Additional 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)
Additional Commissioner	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
		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.



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		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.
	6	Sale and purchase or hire of immovable property
		Property dealers.
		Renting of immovable property.
		Real estate agents
	7	Auctioneers.
		Builders and developers



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			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.
		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.



BALOCHISTAN REVENUE AUTHORITY

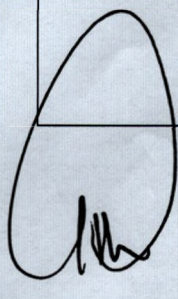
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		Automated Teller Machine operations, maintenance and management.
		Issuance, processing and operation of credit and debit cards.
		Issuance, processing and operation of credit and debit cards.
		Management services, including fund and asset management 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
	15	Health resource and personal development consultants
		Healthcare consultants
		Toll manufacturing and processing
		Commission agents, Indenters
		Brokerage (other than stocks) and indenting services.

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	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
		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.



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BRA
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GENERATING REVENUE FOR PEOPLE OF BALUCHISTAN

		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
		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.



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		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
	28	Data processing and provision of information, service of engineers, handling and storage of goods
		Depot for storage including cold storage services.
		Surveyors.
		Evaluation services including competency and eligibility testing services.
		Technical inspection and certification services,



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		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.
	36	Dealing with Balochistan Companies Profits Participations Fund Act, 2022.

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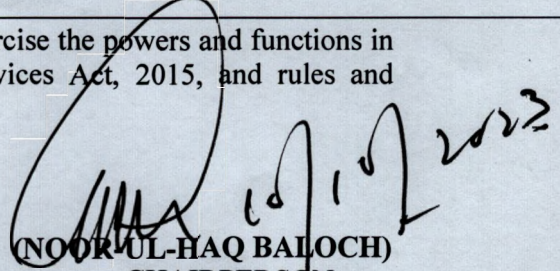
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2. The officer of the BRA in Unit Nos. 1 to 36 shall exercise the powers and functions in relation to audit under the Baluchistan Sales Tax on Services Act, 2015, and rules and notifications issued thereunder.


(NOOR-UL-HAQ BALUCH)
CHAIRPERSON