



**BALUCHISTAN REVENUE AUTHORITY
GOVERNMENT OF BALUCHISTAN**

Dated: Quetta, August 02, 2024

NOTIFICATION

(Baluchistan Sales Tax on Services)

No. BRA/HQ/ 020 /24-25. -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 August 01, 2024, 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 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-I	01	Telecommunication services
	03	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.
	09	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.
	12	Corporate Financing societies

		Leasing, Modaraba, Musharika and Ijarahs financing.
	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
	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.
	23	Travel Agents
		Tour operators
		Hajj operators
		Visa processing services, including advisory or consultancy services for migration or visa application filling services.
	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.
	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.
Commissioner – II	02	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
	06	Sale and purchase or hire of immovable property
		Property dealers.
		Renting of immovable property.

		Real estate agents
		Auctioneers.
		Builders and developers
		Architects, town planners, contractors, property developers or promoters, landscape designers and interior decorators
	7A	Contractual execution of work or furnishing supplies
		Erection, commissioning and installation 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.
	15	Toll manufacturing and processing
		Commission agents,
		Indenters
		Brokerage (other than stocks) and indenting services.
	17	Security Agencies
	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.
	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.
	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.
	33	Withholding of Balochistan Sales Tax on Services by person(s) other than offices and departments of Federal Government, Provincial Governments, Local or District Governments, and a public-sector project or program governed by such Governments.
Commissioner - III	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.
	04	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
	05	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

	07	Construction Services,
		Construction of Building
	08	Courier, Cargo and logistic services
		Packaging and handling services.
	11	Insurance and Re-insurance
		Insurance agents
	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
		Health resource and personal development consultants
		Healthcare consultants
	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.
	22	Franchise services, including royalty, technical or other licensing services.
		Copy right services
		Intellectual property services.
	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.
	30	Sponsorship services,
		Market research agency.
		Opinion poll agency.
	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.
	33A	Withholding of Balochistan Sales Tax on Services by all offices and departments of Federal Government, Provincial Governments, Local or District Governments, and a public-sector project or program governed by such Governments.
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 No. 1 to 32 in column (3) of the above Table, such taxpayer 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 & 33A 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 33A 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.

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CHAIRPERSON

Balochistan Revenue Authority

Copy for information:

1. All Members, _____ Balochistan Revenue Authority, Quetta.
2. All Commissioners, _____ Balochistan Revenue Authority, Quetta.
3. All Assistant Commissioners, _____ Balochistan Revenue Authority, Quetta.
4. System and Data Base Administrator (For updating on website), Balochistan Revenue Authority, Quetta.
5. The PS to Chairperson, Balochistan Revenue Authority, Quetta.
6. The concerned Officers.
7. Master File.
8. Personal File.



Commissioner (HR)

Balochistan Revenue Authority