

EXTRAORDINARY

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# THE BALOCHISTAN GAZETTE PUBLISHED BY AUTHORITY

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GOVERNMENT OF BALOCHISTAN,  
BALOCHISTAN REVENUE AUTHORITY.

## NOTIFICATION.

Dated: Quetta, the 12<sup>th</sup> September, 2022.

### **BALOCHISTAN SALES TAX ON SERVICES SPECIAL PROCEDURE (ONLINE INTEGRATION OF BUSINESS) RULES, 2022.**

No. BRA/Rules/026/2022. In exercise of the powers conferred by the provisions of sub-section (1) of section 78 of the Balochistan Sales Tax on Services Act, 2015 (Act No. VI of 2015), read-with, sub-section (1) of section 14, sub-section (3) and (4) of section 31 and section 60A of the said Act and also section 12 of the Balochistan Revenue Authority Act, 2015 (Act No. VII of 2015), the Balochistan Revenue Authority with the approval of Government of Balochistan 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 on Services Special Procedure (Online Integration of Business) Rules, 2022.

(2) These rules shall apply to the registered persons providing any of the services or class of services, specified in the Schedule to these rules.

(3) These rules shall also apply to an online marketplace acting as a facilitator in transactions that occur between a buyer and a seller or between a service provider and a service recipient in respect of the services specified in the Schedule.

(4) These rules shall come into force at once.

**2. Definitions.** --- (1) 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" or "BRA" means the Balochistan Revenue Authority established under the Balochistan Revenue Authority Act, 2015 (Act No. VII of 2015);

(c) "Integrated person" means a registered person who has integrated the business with the Authority's computerized system for real-time reporting of sales as per these rules;

(d) "Electronic Fiscal Device" or "EFD" means a software or a software-enabled hardware designed for use by the business for recording and reporting of sales and the tax involved thereon conforming to the requirements specified by the Act and the rules made thereunder;

(e) "Point of Sale" or "POS" means a software-based terminal, physical or virtual, which is capable of generating invoice, either in print or electronically, where a transaction for provision of services is recorded;

(f) "Sales Data Controller" or "SDC" means a software which is designed to communicate with the EFD, receive and validate transaction data and generate and transmit BRA's invoice number to EFD and transmit the invoice date and invoice number to the Authority's computerized system;

(g) "Business establishment" means an enterprise carrying out an economic activity and providing or rendering taxable services; and

(h) "Notified business establishment" means a business establishment integrated with the Authority's computerized system under these rules.



(2) The words and expressions used in these rules but not defined herein shall have the same meaning as assigned to them in the Act.

**3. POS integration.** - A registered person providing the services specified in the Schedule and an online marketplace acting as facilitator for such services, shall integrate all their points of sale, including the ones providing services through internet, with the Authority's computerized system for real-time reporting of sales in the manner prescribed herein within 30 days from the date of notification of these rules.

**4. Rate of tax.** -- The rate of tax on the services provided by the integrated persons, shall be the rate as prescribed under the Act or a notification issued thereunder.

**5. Service fee.** -- There shall be levied a fee of one rupee on every invoice generated by an integrated POS and the same shall be deposited in the specified bank account in the prescribed manner by the integrated person providing the services specified in the Schedule:

Provided that no service fee shall be charged separately from an online marketplace acting solely and exclusively as a facilitator for such services.

**6. Tax invoice.** -- (1) The integrated persons shall issue a tax invoice through integrated POS for every transaction bearing, inter-alia, the following particulars: -

(a) Basic information of service provider: -

- (i) Business name or brand name;
- (ii) Complete address of the business branch; and
- (iii) BRA's registration number;

(b) Basic Information of Online Marketplace, where relevant: -

- (i) Name of Online Marketplace;
- (ii) Business Name; and
- (iii) BRA's registration number;

(c) POS Invoice details: -

- (i) POS ID generated by BRA computerized system;
- (ii) Unique sequential invoice number;
- (iii) Date and time of the issuance of invoice;



- (iv) In case of business to business (B2B); name of the person receiving or procuring the service or class of service, BRA Registration Number/NTN and complete address of the service recipient; and
- (v) Unique order number generated by online marketplace (if any)
- (d) Transaction details: -
  - (i) Total value of service or services;
  - (ii) Tax rate charged;
  - (iii) Total tax charged on the invoice;
  - (iv) Discount or discounts, *if any*;
  - (v) POS service fee of Rs. 1 and
  - (vi) Total payable amount;
- (e) BRA details: -
  - (i) BRA tax invoice number (xxxxxx-DDMMYYIIIIIMSS-0001);
  - (ii) Logo of BRA POS invoicing system;
  - (iii) Verifiable QR code, dimensions: 7x7MM; and
  - (iv) Statement in legible font and size: "*Verify this invoice through BRA Mobile App or SMS and win exciting prizes in draw*".

(2) A sample invoice, in terms of requirements set out above, is attached as "Annex-I" to these rules.

(3) The integrated person providing the services as specified in the Schedule to these rules shall issue only the invoice specified in sub-rule (1) and as per Annex-I to these rules, and shall not issue any *katcha* or provisional invoice, by whatever name called, to the customer.

**7. Obligations and requirements.** -- (1) The integrated person shall install the prescribed EFD and software, as approved by the Authority as per the details available on the Authority's website with complete technical instructions of installation, configuration and integration.



(2) The integrated person shall notify to the Authority, through the FORM provided on the Authority's website, details of all business establishments, from which they intend to carry on business and shall integrate each POS by providing the following information, namely: -

- (a) POS registration number (to be provided by the System);
- (b) Business name or Brand name;
- (c) Branch name;
- (d) Branch address;
- (e) POS identification number; and
- (f) Registration date.

(3) A sample of aforesaid online form available at BRA's **website is attached as "Annex-II"** to these rules.

**8. Requirements and obligations for the POS vendor:** Integrated persons, while installing POS, shall ensure that POS vendor shall have the following accreditations: -

- (a) The POS vendor shall have its place of business in Balochistan as defined under clause (115) of section 2 of the Act.
- (b) The POS vendor shall provide the required information as and when required in writing by an officer of the BRA or any officer authorized by the Chairperson under the relevant provisions of the Act.

**9. Record, Access and Examination:** -- (1) The integrated person shall maintain the record of all the invoices and transactions made from a notified establishment. The integrated person shall also provide access to such notified business establishment, and the related record, as required by any officer of the BRA or an officer authorized by the Chairperson under the relevant provisions of the Act.

(2) All provisions of the Act, and rules made thereunder, regarding record maintenance and access thereto, and otherwise, shall be applicable.

(3) The Authority, through an authorized officer may conduct an inquiry and investigation or require integrated person to provide relevant information and



documents as necessary to ensure -functioning and operation of the POS which may include following:

- (a) Checking if the valid invoices are being generated;
- (b) Checking if the EFD is accredited;
- (c) Checking if the POS complies with the requirements set out in these rules;
- (d) Ensuring compliance of procedures specified in relation to POS integration;
- (e) Checking if the POS is tampered; and
- (f) Checking and inspection of system logs and storage logs.

**10. Consequences of non-compliance or contravention:** -- A person failing to integrate with the Authority's computerized system in terms of these rules or an integrated person found to have tampered with the system or to have issued an invoice otherwise than through the integrated POS or any person who contravenes any of the provisions of these rules shall be liable to penalty or prosecution in accordance with the provisions of the Act.

**11. Reporting of failure to transfer sale or bill data to the Authority:** -- (1) A facility shall be provided to the customers of an integrated person, to verify that the invoice issued to him has been duly communicated to the Authority's computerized system. Such facility shall be provided on Authority's - website, or through mobile application or by sending invoice number to the Authority through SMS.

(2) In case of non-verification, the customer may upload the image of invoice through the said mobile application or through the Authority's website.

(3) The Authority or an officer of the BRA authorized by the Authority in this behalf, shall conduct inquiry against such unverified invoices and take appropriate necessary action under the provisions of the Act.

**12. Prize scheme:** -- (1) From the date to be decided by the Authority, the customers holding the verified invoices of an integrated person, who follow the procedure prescribed herein and whose name and CNICs are selected through random computerized draw shall be entitled to prizes in respect of service or services received or procured from an integrated Person.



(2) The customer having verified invoice of the integrated person in the manner as provided in the preceding rule, shall be entitled to enter in the lucky draw, if he provides the following particulars through SMS or through the aforesaid mobile application: -

- (a) Name;
- (b) CNIC;
- (c) Contact/Mobile number; and (d) Email Address (*optional*).

(3) The aforesaid mobile application shall notify the customer regarding the status of invoice either as "verified" or "unverified".

(4) The computerized draw for the prizes shall be held, with the approval of the Authority in a transparent manner.

(5) The lucky draw winner shall be informed through SMS or mobile application regarding his win. A list of all lucky winners shall be made available on Authority's website.

(6) Draw winners shall be entitled to receive the respective prizes subject to bio-metric verification and in case of cash prizes, the provision of IBAN (International Bank Account Number) of winner's bank account through the aforesaid mobile application or through SMS.

(7) Any officer or official of the Authority, or owner, partner, director or employee of the integrated person shall not be eligible for the participation in the prize scheme.

**13. Mystery shopping:** -- (1) Mystery shopping shall be conducted by a person, firm or an officer of the Authority, duly authorized by the Authority, on random basis from an integrated person.



(2) The person, firm or an officer of the BRA as authorized by the Authority under sub rule (1) of this rule, shall verify the invoices in the manner prescribed as above and in case of unverified invoice, report the matter to an officer of the Authority, authorized in this respect, for necessary action as per relevant provisions of the Act, and the rules made thereunder.

**Passand Khan Buledi**  
**CHAIRPERSON**  
**BALUCHISTAN REVENUE AUTHORITY**



**SCHEDULE**  
**[See rule 3]**  
**ANNEX-I**

S. No.	Tariff Heading	Description of services
1	98.01	Services provided or rendered by restaurants located in Hotels
2		Services provided or rendered by international restaurant who are franchisers or franchisees
3		Services provided or rendered by all restaurants having more than one branch in Balochistan
4		Services provided or rendered by all restaurant outlets located at air-conditioned shopping malls
5		Services provided by restaurants through an online marketplace platform

YOUR LOGO Business Name Branch Address BRA Registration No. POS ID No.			
Invoice #.			
Date & Time:			
Unique Order No (For Online Order):			
Name/NTN of Buyer: (Optional)			
Qty	Item	Rate	Amount
Amount (exclusive BSTS)			
BSTS @			
POS Service Rs.			
Discount (if any)			
Total Amount (inclusive BSTS)			
BRA Invoice No#			
			
Verify this invoice through BRA Mobile App or SMS and win exciting prizes in draw			



Annex-II

Create Point of Sale (POS)

Branch Name:  Branch Name

Location:  Branch Location

Email:  Contact:

City:  Select

Longitude:  Latitude

Cloud

Static IP/ Domain:

On-Premises:

Access Code:

Create User for BRA POS:

Username:

Password:

Ro-Type Password:

( )

Balochistan Revenue Authority



Annex II

Create Point of Sale (POS)

Branch Name

Branch Location

Contact

City

Longitude

Cloud

State/RI Domain

Or Premier

Access Code

GENERIC

Create User for BPA POS

Username

Password

Re-Type Password

Control

ADL No. POS

Colombian Revenue Authority