

BALUCHISTAN SALES TAX ON SERVICES ACT, 2015

SECOND SCHEDULE

(Taxable Services)

[See section 3]

Part A

| Tariff Classification | Description | Rate of tax |
|------------------------------|--|--------------------|
| (1) | (2) | (3) |
| 98.12 | Telecommunication services | 19.5% |
| 9812.1000 | Telephone services | 19.5% |
| 9812.1100 | Fixed line voice telephone service | 19.5% |
| 9812.1200 | Wireless telephone | 19.5% |
| 9812.1210 | Cellular telephone | 19.5% |
| 9812.1220 | Wireless Local Loop telephone | 19.5% |
| 9812.1300 | Video telephone | 19.5% |
| 9812.1400 | Payphone cards | 19.5% |
| 9812.1500 | Prepaid calling cards | 19.5% |
| 9812.1600 | Voice mail service | 19.5% |
| 9812.1700 | Messaging service | 19.5% |
| 9812.1710 | Short Message service (SMS) | 19.5% |
| 9812.1720 | Multimedia message serve (MMS) | 19.5% |
| 9812.1910 | Shifting of telephone connection | 19.5% |
| 9812.1920 | Installation of telephone extension | 19.5% |
| 9812.1930 | Provision of telephone extension | 19.5% |
| 9812.1940 | Changing of telephone connection | 19.5% |
| 9812.1950 | Conversion of NWD connection to no NWD or vice versa | 19.5% |

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| 9812.1960 | Cost of telephone set | 19.5% |
| 9812.1970 | Restoration of telephone set | 19.5% |
| 9812.1990 | Others | 19.5% |
| 9812.2000 | Bandwidth services | 19.5% |
| 9812.2100 | Copper line based | 19.5% |
| 9812.2200 | Fiber-optic based | 19.5% |
| 9812.2300 | Co-axial cable based | 19.5% |
| 9812.2400 | Microwave based | 19.5% |
| 9812.2500 | Satellite based | 19.5% |
| 9812.2900 | Others | 19.5% |
| 9812.3000 | Telegraph | 19.5% |
| 9812.4000 | Telex | 19.5% |
| 9812-5000 | Telefax | 19.5% |
| 9812.5010 | Store and forward fax services | 19.5% |
| 9812.5090 | Others | 19.5% |
| 9812.6000 | Internet services | 19.5% |
| 9812.6100 | Internet services including email services | 19.5% |
| 9812.6110 | Dial-up internet services | 19.5% |
| 9812.6120 | Broadband services for DSL connection | 19.5% |
| 9812.6121 | Copper line based | 19.5% |
| 9812.6122 | Fiber-optic based | 19.5% |
| 9812.6123 | Co-axial cable based | 19.5% |
| 9812.6124 | Wireless based | 19.5% |
| 9812.6125 | Satellite based | 19.5% |

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| 9812.6129 | Others | 19.5% |
| 9812.6130 | Internet/email/Data/SMS/MMS services on WLL networks | 19.5% |
| 9812.6140 | Internet/email/Data/SMS/MMS services on cellular mobile networks | 19.5% |
| 9812.6190 | Others | 19.5% |
| 9812.6200 | Data Communication Network Services (DCNS) | 19.5% |
| 9812.6210 | Copper Line based | 19.5% |
| 9812.6220 | Co-axial cable based | 19.5% |
| 9812.6230 | Fiber-optic based | 19.5% |
| 9812.6240 | Wireless/Radio based | 19.5% |
| 9812.6250 | Satellite based | 19.5% |
| 9812.6290 | Others | 19.5% |
| 9812.6300 | Value added data services | 19.5% |
| 9812.6310 | Virtual private Network services (VPN) | 19.5% |
| 9812.6320 | Digital Signature service | 19.5% |
| 9812.6390 | Others | 19.5% |
| 9812.9000 | Audiotext services | 19.5% |
| 9812.9100 | Teletext services | 19.5% |
| 9812.9200 | Trunk radio services | 19.5% |
| 9812.9300 | Paging services | 19.5% |
| 9812.9400 | Voice paging services | 19.5% |
| 9812.9410 | Radio paging services | 19.5% |
| 9812.9490 | Vehicle tracking services | 19.5% |
| 9812.9500 | Burglar alarm services | 19.5% |
| 9812.9090 | Others | 19.5% |

Part B

| Tariff Heading | Description | Rate of tax |
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| (1) | (2) | (3) |
| 98.01 | Services provided or rendered by hotels, motels, guest houses, restaurants, marriage halls, lawns, clubs and caterers. | |
| 9801.1000 | Services provided or rendered by hotels | 15% |
| 9801.2000 | Services provided or rendered by restaurants | 15% |
| 9801.3000 | Services provided or rendered by marriage halls, lawns, pandal and shamiana | 15% |
| 9801.4000 | Services provided or rendered by clubs | 15% |
| 9801.5000 | Services provided or rendered by caterers, suppliers of food and drinks | 15% |
| 9801.6000 | Ancillary services provided or rendered by hotels, restaurants, marriage halls and lawns, clubs and caterers | 15% |
| 98.02 | Advertisement | |
| 9802.1000 | Advertisement on T.V. | 15% |
| 9802.2000 | Advertisement on radio | 15% |
| 9802.3000 | Advertisement on closed circuit T.V. | 15% |
| 9802.4000 | Advertisement in newspaper and periodicals | 15% |
| 9802.5000 | Advertisement on cable T.V. network | 15% |
| 9802.6000 | Advertisement on poles | 15% |
| 9802.7000 | Advertisement on billboards | 15% |
| 9802.9000 | Others Advertisement including those on web or internet | 15% |
| 9805.1000 | Shipping agents | 15% |

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| 9805.2000 | Stevedores | 15% |
| 9805.2100 | Ship management services | 15% |
| 9805.3000 | Freight forwarding agents | 15% |
| 9805.4000 | Customs agents | 15% |
| 9805.5100 | Tour operators | 15% |
| 9805.6000 | Recruiting agents | 15% |
| 9805.7000 | Advertising agents | 15% |
| 9805.8000 | Ship chandlers | 15% |
| 9805.9000 | Share transfer agents | 15% |
| 9805.9100 | Sponsorship services | 15% |
| 9805.9200 | Business Support Services | 15% |
| | Services provided or rendered in the matter of sale purchase or hire | |
| 9806.1000 | Purchase or sale or hire of immovable property | 15% |
| 9806.2000 | Property dealers | 15% |
| 9806.3000 | Cars or automobile dealers | 15% |
| 9807.0000 | Services provided or rendered by property developers or promoters for | 15 |
| | (a) Development of purchased or leased land for conversion into residential or commercial plots. (b) Construction of residential or commercial units. | |
| 9808.0000 | Courier services | 15% |
| 9809.0000 | Services provided or rendered by persons engaged in contractual execution of work or furnishing supplies | 15% |

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| 9810.0000 | Services provided or rendered for personal care by beauty parlors, beauty clinics, slimming clinics or centres and others | 15% |
| 9811.0000 | Services provided or rendered by laundries and dry cleaners | 15% |

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| 98.13 | Services provided or rendered by Banking companies, Insurance companies, Cooperative financing societies, modarabas, musharikas, leasing companies, foreign exchange dealers, non-banking financial institutions and other persons dealing in any such services | 15% |
| 9813.1000 | Services provided or rendered in respect of insurance to a policy holder by an insurer, including a reinsurer | 15% |
| 9813.1100 | Goods insurance | 15% |
| 9813.1200 | Fire insurance | 15% |
| 9813.1300 | Theft insurance | 15% |
| 9813.1400 | Marine insurance | 15% |
| 9813.1500 | Life insurance | 15% |
| 9813.1600 | Other insurance including reinsurance | 15% |
| 9813.3000 | Services provided or rendered in respect of leasing | 15% |
| 9813.3010 | Financial leasing | 15% |
| 9813.3020 | Commodity or equipment leasing | 15% |
| 9813.3030 | Hire purchase leasing | 15% |
| 9813.3900 | Services provided or rendered in respect of modaraba and musharika financing | 15% |
| 9813.4000 | Services provided or rendered by banking companies in relation to: | 15% |
| 9813.4100 | Guarantee | 15% |

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| 9813.4200 | Brokerage | 15% |
| 9813.4300 | Letter of credit | 15% |
| 9813.4400 | Insurance of pay order and demand draft | 15% |
| 9813.4500 | Bill of exchange | 15% |
| 9813.4600 | Transfer of money including telegraphic transfer, mail transfer and electronic transfer | 15% |
| 9813.4700 | Bank guarantee | 15% |
| 9813.4800 | Bill discounting commission | 15% |
| 9813.4900 | Safe deposit lockers | 15% |
| 9813.4910 | Safe vaults | 15% |
| 9813.4990 | Other services not specified elsewhere | 15% |
| 9813.5000 | Issuance, processing and operation of credit and debit cards | 15% |
| 9813.6000 | Commission and brokerage of foreign exchange dealings | 15% |
| 9813.7000 | Automated Teller Machine operations, maintenance and management | 15% |
| 9813.8000 | Service provided as banker to an issue | 15% |
| 9813.8100 | Others, including the services provided or rendered by non-banking, finance companies, modaraba and musharika companies and other financial institutions | 15% |
| 9813.9000 | Service provided or rendered by a foreign exchange dealer or exchange company or money changer | 15% |
| 9814.1000 | Architects or town planners | 15% |
| 9814.2000 | Contractor of building (including water supply, gas supply and sanitary works), electrical and mechanical works (including air conditioning), multi-disciplinary works (including turn-key projects) and similar other works | 15% |
| 9814.3000 | Property developers or promoters | 15% |

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| 9814.9000 | Interior decorators | 15% |
| 98.15 | Services provided or rendered by professionals and consultants, etc.. | |
| 9815.2000 | Legal practitioners and consultants | 15% |
| 9815.3000 | Accountants and auditors | 15% |
| 9815.4000 | Management consultants | 15% |
| 9815.5000 | Technical, scientific and engineering consultants | 15% |
| 9815.6000 | Software or IT based system development consultants | 15% |
| 9815.9000 | Tax consultants | 15% |
| 98.18 | Services provided or rendered by specialized agencies | |
| 9818.1000 | Security agency | 15% |
| 9818.3000 | Market research agency | 15% |
| 98.19 | Services provided or rendered by specified persons of businesses | |
| 9819.1000 | Stockbrokers and commodity brokers | 15% |
| 9819.2000 | Money exchanger | 15% |
| 9819.3000 | Rent a car and automobile rental service | 15% |
| 9819.5000 | Surveyors | 15% |
| 9819.7000 | Outdoor photographers and videographers | 15% |
| 9819.9000 | Cable TV operators | 15% |
| 9819.9300 | Management consultants | 15% |
| 9819.9400 | Technical testing and analysis service | 15% |

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| 9819.9500 | Services provided or rendered by a registrar to an issue | 15% |
| 9819.9090 | Services provided or rendered by port operators, airport operators, airport ground service providers and terminal operators | 15% |
| 98.20 | Service provided or rendered by specialized Workshops or undertakings. | |
| 9820.1000 | Auto workshops, including authorized service stations | 15% |
| 9820.2000 | Workshops for industrial machinery, constructions and earth-moving machinery or other special purpose machinery, etc. | 15% |
| 9820.3000 | Workshop for electric or electronic equipment or appliances, etc, including computer hardware | 15% |
| 9820.4000 | Car or automobile washing or similar service station | 15% |
| 98.21 | Services provided or rendered in specified fields | |
| 9821.1000 | Health care centre, gyms or physical fitness centre, etc | 15% |
| 9821.4000 | Body massage centre | 15% |
| 9821.5000 | Pedicure centre | 15% |
| 98.22 | Services provided or rendered for specified purposes | |
| 9822.1000 | Fumigation services | 15% |
| 9822.2000 | Maintenance or cleaning services | 15% |
| 9822.3000 | Janitorial services | 15% |
| 9823.0000 | Franchise services | 15% |
| 9824.0000 | Construction services | 15% |
| | Management services including fund and assets management services | 15% |
| | Airport services | 15% |

