

EXTRAORDINARY

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**THE BALOCHISTAN GOVERNMENT GAZETTE
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**GOVERNMENT OF BALOCHISTAN
BALOCHISTAN REVENUE AUTHORITY
THE BALOCHISTAN SALES TAX SPECIAL PROCEDURE
(WITHHOLDING) RULES, 2018**

**Approved by the Government of Balochistan on May 29, 2018
Notified by the Balochistan Revenue Authority on June 27, 2018**

The
Balochistan Sales Tax Special Procedure (Withholding) Rules, 2018

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**GOVERNMENT OF BALOCHISTAN
BALOCHISTAN REVENUE AUTHORITY**

Dated: Quetta, the 27th June, 2018

NOTIFICATION

No.BRA/BSTW/06/2018. -- In exercise of the powers conferred by section 78 read with section 14 of the Balochistan Sales Tax on Services Act, 2015 (Act No. VI of 2015), the Balochistan Revenue Authority with the approval of the Government, is pleased to make the following rules, namely: -

1. Short title, application and commencement. --(1) These rules may be called the Balochistan Sales Tax Special Procedure (Withholding) Rules, 2018.

(2) They shall apply to the taxable services that are provided or rendered to the following persons, hereby specified as "**withholding agents**", for the purpose of deduction and deposit of tax, namely: -

- (a) offices and departments of Federal Government, Provincial Governments, Local or District Governments, and a public-sector project or programme governed by such Governments;
- (b) autonomous bodies;
- (c) public sector organizations including public corporations, state-owned enterprises, regulatory bodies and authorities;
- (d) organizations which are funded, fully or partially, out of the budget grants of the Federal Government or Provincial Governments;
- (e) companies as defined in sub-rule (7) of rule 2 of these rules;
- (f) FBR-registered persons or BRA-registered persons or the persons specified in clauses (a), (b), (c), (d) and (e) of sub-rule (2) of rule 1 of these rules who receive or procure the services of Advertisement (Tariff Heading 98.02), Inter-city transportation or carriage of goods by road (Tariff Heading 9804.1000), Advertising agent (Tariff Heading 9805.7000), Renting of immovable property (Tariff Heading 9806.3000), Consultant (Tariff Heading 98.15) and Auctioneer (Tariff Heading 9819.9000); and
- (g) BRA-registered persons receiving taxable services from un-registered persons.

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Provided that a person shall be treated as a withholding agent, for the purpose of these rules, only if he is resident in Balochistan or has a place of business in Balochistan.

Explanation. The accounting office responsible for making payments against invoices / bills for the taxable services received by an office or department of the Federal Government, Provincial Governments, Local or District Governments and public projects shall also be treated as a withholding agent for the purpose of these rules.

- (3) They shall extend to the whole Province of Balochistan.
- (4) They shall come into force with effect from the first day of July, 2018.

2. Definitions. -- In these rules, unless there is anything repugnant in the subject or context-

- (1) **"Act"** means the Balochistan Sales Tax on Services Act, 2015 (Act No.VI of 2015);
- (2) **"Advertisement"** means the taxable services of advertisements classified under tariff heading 98.02 and the sub-heads and descriptions thereunder;
- (3) **"Auctioneer"** means a person providing or rendering the services in relation to auction of property, whether movable or immovable and tangible or intangible, in any manner, classified under tariff heading 9819.9000.

Explanation. Auction of property includes calling the auction or providing facility, advertising or illustrative services, pre-auction price estimates, short term storage services, repairs and restoration services in relation to auction of property;

- (4) **"Authority"** or **"BRA"** means the Balochistan Revenue Authority established under the Balochistan Revenue Authority Act, 2015 (Act No. VII of 2015);
- (5) **"BRA-registered person"** means a person who is registered or is liable to be registered with BRA under the Act for carrying out the purposes of these rules;
- (6) **"Bank"** means the National Bank of Pakistan or any of its branches designated, by notification in the official Gazette, for the purpose of payment of tax;
- (7) **"Company"** means-
 - (a) a company as defined in the Companies Act, 2017 (Act No. XIX of 2017);

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- (b) a banking company and foreign banking company as defined in the Banking Companies Ordinance, 1962 (Ordinance No. LVII of 1962), and includes anybody corporate which transacts the business of banking in Pakistan;
 - (c) a non-banking finance company (NBFC) and the notified entities as specified in section 282A of the Companies Ordinance, 1984 (Ordinance No. XLVII of 1984), read with the Non-Banking Finance Company (Establishment and Regulation) Rules, 2003;
 - (d) a body corporate formed by or under any law in force in Pakistan;
 - (e) a modaraba company as defined in the Modaraba Companies and Modaraba (Floatation and Control) Ordinance, 1980 (Ordinance No. XXXI of 1980);
 - (f) a financial institution as defined in the Financial Institutions (Recovery of Finances) Ordinance, 2001 (Ordinance No. XLVI of 2001), including a microfinance institution licensed under the Microfinance Institutions Ordinance, 2001 (Ordinance No. LV of 2001) and an Islamic financial institution;
 - (g) a body incorporated by or under the law of a country outside Pakistan relating to incorporation of companies;
 - (h) a trust, a co-operative society or a finance society or any other society established or constituted by or under any law for the time being in force; or
 - (i) a foreign association, whether incorporated or not, which the Authority has, by general or special order, declared to be a company for the purposes of the Act;
- (8) **"Computerized payment receipt"** means a computer-generated receipt showing payment of tax to the designated branch of the National Bank of Pakistan;
 - (9) **"FBR"** means the Federal Board of Revenue established under the Federal Board of Revenue Act, 2007 (Act No. IV of 2007);
 - (10) **"FBR-registered person"** means a person registered with FBR under the Sales Tax Act, 1990, for the purpose of taxable supply of goods as defined in sub-section (41) of section 2 thereof and also means a person holding Balochistan Sales Tax Registration Number (BNTN), and NTN or FTN under the Income Tax Ordinance, 2001 (Ordinance No. XLIX of 2001) or the rules or procedure made thereunder;
 - (11) **"Form"** means the forms prescribed under these rules;

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- (12) **“Government dues”** means recoverable amounts of sales tax, penalty, default surcharge or any other amount of tax, duty or levy collectable under the Act or rules made thereunder and against the recovery of which there is no bar or valid stay order from the competent court;
- (13) **“Person”** means–
- (a) an individual;
 - (b) a company, an agency or an association of persons incorporated, formed, organized or established in Pakistan or elsewhere;
 - (c) the Federal Government;
 - (d) a Provincial Government;
 - (e) a Local Authority or Local Government in Pakistan; or
 - (f) a foreign Government, a political sub-division of a foreign Government, or a public international organization.

Explanation. The use of the word “he” in the Act shall be taken to refer to any or all of the persons mentioned in sub-clauses (a) to (f) above;

- (14) **“Recovery officer”** means an officer of the Authority, authorized by the Commissioner for recovery of Government dues;
- (15) **“Renting of immovable property”** means and includes the renting, letting, sub-letting, leasing, sub-leasing, licensing or similar other arrangements of immovable property for use in the course or furtherance of business or commerce, but does not include–
- (a) renting of immovable property by a religious body to another religious body;
 - (b) renting of vacant land or premises solely used for agriculture, aquaculture, farming, forestry, animal husbandry or mining purposes;
 - (c) renting of land or premises solely used for outdoor games and sports;
 - (d) renting of buildings solely used for residential purposes or solely used as hostels and boarding homes of a recognized educational institution; and

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- (e) renting of immovable property by hotels, motels, guest houses, clubs, marriage halls and lawns which are otherwise liable to tax under tariff heading 98.01 and the sub-headings thereof.

Explanation-I. Where renting of immovable property is effected under a single composite contract or agreement involving part of property for use in commerce or business and part of it for residential accommodation purpose, the entire property under the contract or agreement shall be treated, for the purpose of levy of tax under the Act, as property for use in commerce or business and, accordingly, the total value of the contract or agreement shall be treated as taxable value;

Explanation-II. For the purpose of this clause-

- (a) the term “for uses in the course or furtherance of business or commerce” includes the use of immovable property as factories, offices including Government offices or public offices, warehouses, laboratories, educational institutions, shops, showrooms, retail outlets, multiple-use buildings, etc.;
- (b) the term “renting of immovable property” includes allowing or permitting the use of land or space in an immovable property, irrespective of the transfer of possession or control of the said property;
- (c) the term “immovable property” includes-
- (i) building and part of a building and the land or space appurtenant thereto;
 - (ii) land or space incidental to the use of such building or part of a building;
 - (iii) common or shared areas and facilities relating to the property rented;
 - (iv) vacant land or space given on lease or license for construction or temporary structure to be used at a later stage for furtherance of business or commerce; or
 - (v) plant, machinery, equipment, furniture, fixture or fitting installed in or provided in or attached to the immovable property; and

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- (d) the term “rent” means any payment or consideration, by whatever name called, received or receivable under any lease, sub-lease, tenancy or any other contract or agreement or arrangement for use, occupation or right to use or occupy any immovable property, and includes any forfeited deposit paid under such lease, sub-lease, tenancy or other contract or agreement or arrangement;
- (16) **“Rule”** means the Balochistan Sales Tax Special Procedure (Withholding) Rules, 2018;
- (17) **“Schedule”** means the schedules appended to the Act;
- (18) **“Service”** or **“services”** means anything which is not goods and shall include but not limited to the services listed in the First Schedule to the Act.

Explanation-I. A service shall remain and continue to be treated as service regardless whether or not the providing thereof involves any use, supply, disposition or consumption of any goods either as an essential or as an incidental aspect of such providing of service;

Explanation-II. Unless otherwise specified by the Authority, the service or services involved in the supply of goods shall remain and continue to be treated as service or services;

- (19) **“Service provider”** means a person who is engaged in the provision or providing of service or services in the course or furtherance of any economic activity;
- (20) **“Tax”** means–
- (a) the sales tax, additional tax or default surcharge levied under the Act;
 - (b) a penalty, fine or fee imposed or charged under the Act; and
 - (c) any other sum payable or recoverable under the provisions of the Act or the rules made thereunder;
- (21) **“Taxpayer”** means any person who, in the course of an economic activity, provides taxable services for consideration and includes any person who is liable or is required to pay or is paying tax or any sum under the Act or the rules made thereunder;

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- (22) **"Taxable service"** shall have the same meaning given to it under section 3 of the Act;
- (23) **"Transportation or carriage of goods"** means the transportation or carriage of goods from one place to another either by road or through pipeline or conduit, including the services of cargo handling like loading, unloading, packing, un-packing, stacking and storage of goods, classified under tariff heading 9804.1000;
- (24) **"Un-registered person"** means a person who is liable to be registered under the Act but does not hold a Balochistan Sales Tax Registration Number; and
- (25) **"Withholding agent"** means a person as specified in sub-rule (2) of rule 1 of these rules.

Explanation: The words and expressions used but not defined in any provision of these rules, shall have the same meaning as assigned to them under the Act and the Balochistan Sales Tax on Services Rules, 2018.

3. Responsibility of a withholding agent.--(1) The withholding agent, intending to receive taxable services, shall indicate in a notice in Form (BSTW-05), that the sales tax, to the extent as prescribed in these rules, shall be deducted and withheld by him from the payment made or to be made to the service provider and shall be deposited / paid in any designated branch of the National Bank of Pakistan in the Balochistan Government's head of account **"B02387-Balochistan Sales Tax on Services"** in the prescribed manner:

Provided that the withholding agent shall not deduct or withhold sales tax against the invoices or bills issued by a BRA-registered service provider in respect of the services of telecommunication, banking company, insurance company (other than a re-insurance company), financial institution, port operator, airport operator, terminal operator, and airport ground services.

(2) A withholding agent who is not already registered with the Authority as service provider shall electronically apply for **"Sign-Up as Withholding Agent"** to the Authority in Form (BSTW-01) and the Authority shall issue him a User ID, Password and PIN Code for Balochistan sales tax withholding and payment purposes.

(3) A withholding agent, other than a recipient of the taxable services covered by clause (f) of sub-rule (2) of rule 1 or a person receiving the taxable services from non-filers, shall deduct an amount equal to one-fifth of the total amount of sales tax shown in the sales tax invoice issued by a registered person and shall make payment of the balance amount to service provider as per illustration given below:

Illustration-

Value of taxable services excluding sales tax,	Rs.1000
Sales tax chargeable @ 15%,	Rs.150
Sales tax to be deducted by the withholding agent,	Rs.30 (i.e. Rs.150/5)
Sales tax payable by the withholding agent to the service provider,	Rs.120 (i.e. Rs.150 - Rs.30)
Balance amount payable to the service provider by the withholding agent.	Rs.1120 (i.e. Rs.1000 + Rs.120).

Provided that where the invoice issued by the registered person does not indicate the amount of sales tax, the withholding agent shall deduct and withhold the amount of sales tax, at the rate applicable to the services provided or rendered to him, from the amount invoiced or billed or charged by such registered person and, unless otherwise specified in the contract between the service recipient and the service provider, the amount of sales tax for the purposes of this rule, shall be worked out on the basis of gross value of the taxable services under the tax fraction formula. However, this shall not absolve the registered service provider of his liability to the sales tax and the penalty or default surcharge thereon, as payable under the Act or the rules made thereunder.

(4) A withholding agent, having Balochistan Sales Tax Registration Number (BNTN) and National Tax Number (NTN) or Free Tax Number (FTN) and falling under sub-rule (2) of rule 1, shall, on receipt of taxable services from un-registered person, deduct the amount of sales tax, at the tax rate applicable to the taxable services provided or rendered to him, from the amount invoiced or billed or demanded or charged by such un-registered service provider and, unless otherwise specified in the contract between the service recipient and the service provider, the amount of sales tax for the purpose of this rule, shall be worked out on the basis of gross value of taxable services under the following tax fraction formula:-

$$\frac{a}{100 + a}$$

(‘a’ is the rate of tax specified in Second Schedule to the Act).

Provided that in case a withholding agent receives taxable services from an un-registered person, he shall be responsible to obtain and keep in record a copy of the CNIC of such un-registered service provider if he is an individual and a copy of the NTN certificate if it is an AOP or a company. The withholding agent shall also be responsible to enter the name, CNIC and NTN of the un-registered service provider correctly in the relevant columns of the return Form BSTS-03 or BSTW-03, as the case may be.

Balochistan Sales Tax Special Procedure (Withholding) Rules, 2018

(5) The persons mentioned in clause (f) of sub-rule (2) of rule 1, receive or procure the services of advertisement, inter-city transportation or carriage of goods by road, advertising agent, renting of immovable property, consultant and auctioneer as are provided or rendered by a person registered with the Authority or by an un-registered person resident of Balochistan or by a non-resident person based in a country other than Pakistan, shall deduct the amount of sales tax as mentioned in the invoice or the bill issued by the service provider, from the payment due to the service provider. In case the sales tax amount is not indicated on the invoice, the service recipient shall deduct the amount of sales tax at the applicable rate of tax under the tax fraction formula, from the payment made or to be made to the service provider.

(6) Where the services are received by a withholding agent, as specified in clause (a) of sub-rule (2) of rule 1 of these rules, the following procedure shall be observed, namely: -

- (a) the Drawing and Disbursing Officer (DDO), preparing the bill for payment by the accounting office, shall indicate the amount of sales tax to be deducted and withheld in terms of these rules. The accounting office, responsible for making the payment, shall adopt the procedure as indicated below: -
 - (i) in case of services received by a Federal Government department or office, the office of the Accountant General of Pakistan Revenue or the District Account Officer or the Office responsible to make the payment shall deduct and withhold the tax amount and shall transfer the tax amount, so deducted or withheld at source during a month, to the Balochistan Government's head of account "**B02387-Balochistan Sales Tax on Services**". Intimation about the withholding and such transfer of Balochistan Sales Tax amount shall be sent by the respective AGPR office to the Authority, by the 15th day of the following month;
 - (ii) in case of services received by departments or offices under the Balochistan Government or District or Local Governments thereof, the Accountant General of the Balochistan or the District Accounts Officer or the Office responsible to make the payment, as the case may be, shall deduct and withhold the tax amount and credit the tax amount, so deducted or withheld at source during a month, to the Balochistan Government's head of account "**B02387-Balochistan Sales Tax on Services**" and send an intimation about such withholding and transfer of tax amounts to the Authority, by the 15th day of the following month;

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- (iii) in case of services received by the departments or offices under a Provincial Government, other than the Government of Balochistan or the Districts or Local Governments in Balochistan, the Accountant General of that Province or the respective District Accounts Officer or the Office responsible to make the payment, as the case may be, shall deduct and withhold the tax amount and shall credit the tax amount, so deducted or withheld at source during a month, to the Balochistan Government's head of account "**B02387-Balochistan Sales Tax on Services**". Cheque for the tax amount will be prepared by the respective Accountant General or District Accounts Officer or the office responsible to make the payment, as the case may be, in the name of the Authority, for debit to the aforesaid head of account and the same shall be sent to the Authority by the 15th day of the following month; or
- (iv) where the services are received by the departments or offices falling in purview of Military Accountant General (MAG), the MAG shall deduct and withhold the amount of tax and the tax amount, so deducted or withheld at source during a month, shall be transferred to the Balochistan Government's head of account "**B02387-Balochistan Sales Tax on Services**". The MAG shall send intimation (of such deduction/withholding and its transfer to Balochistan Government's aforesaid head of account) to the Authority, by the 15th day of the following month. The tax amount, so deducted or withheld at source, shall simultaneously be reported by MAG office to the Accountant General Balochistan through civil exchange accounts; and
- (b) the concerned Drawing and Disbursement Officer shall prepare the return in prescribed Form (BSTW-03) for each month and file the same electronically on <https://bra.gob.pk>, by the 18th day of the month following the tax period to which it relates.

(7) In case of persons not covered by sub-rule (6) above, the withholding agent shall pay the withheld amount of sales tax in the Balochistan Government's head of account "**B02387-Balochistan Sales Tax on Services**" against a PSID/CPR/Challan prepared in Form (BSTW-04), as prescribed in these rules, by the following due dates: -

- (a) in case the withholding agent is registered as a service provider under the Act, by the prescribed due date of the month in which he claims input tax credit/adjustment in Annex-A of his tax return (Form BSTS-03) or the date on which payment is made to the service provider, whichever is earlier:

Balochistan Sales Tax Special Procedure (Withholding) Rules, 2018

Provided that where such a withholding agent does not claim input tax credit for a period of four months succeeding the month in which the tax invoice was issued or is not otherwise entitled to claim input tax credit/adjustment, he shall deposit the withheld amount of tax on the date on which he makes the payment to the service provider or on a date within four months from the date of the invoice, whichever is earlier; and

- (b) in case of withholding agents, not covered by clause (a) of this sub-rule, by the 15th day of the following month in which the tax invoice was issued by the service provider or the date on which payment is made to the service provider, whichever is earlier.

(8) In case the withholding agent is a BRA-registered person, he shall file the return electronically and deposit the withheld amount of sales tax in the manner as prescribed under Chapter-III of the Balochistan Sales Tax on Services Rules, 2018 along with his other tax liability, and such person shall not be required to file the return (BSTW-03), as prescribed under rule 6 of these rules.

Provided that in case the withholding agent is not a BRA-registered person but holds a National Tax Number (NTN) assigned under the Income Tax Ordinance, 2001 (XLIX of 2001), he shall file the return, as set out in Form (BSTW-03) of these rules, electronically, and deposit the deducted or withheld amount of sales tax in the Balochistan Government's head of account "**BO2387-Balochistan Sales Tax on Services**" against a withholding challan prescribed in Form (BSTW-04):

Provided further that any other withholding agent may also opt to file the prescribed return electronically and deposit the deducted or withheld amount of sales tax in the manner as provided in this sub-rule.

(9) The withholding agent shall pay default surcharge, as prescribed in section 49 of the Act, in case of any delay or default in the payment of sales tax so deducted or withheld by him or liable to be deducted or withheld by him, in the Balochistan Government's head of account "**BO2387-Balochistan Sales Tax on Services**" by the due date prescribed under these rules.

(10) The withholding agent shall furnish to the officer of the Authority such information or data as may be required by him for carrying out the purposes of these rules.

(11) A certificate, in the format set out in Form (BSTW-06), showing deduction of sales tax, shall be issued to the service provider by the withholding agent duly specifying the name and registration number of service provider, description of services, invoice number and date of invoice and the amount of sales tax deducted and withheld.

(12) The authority may de-register a registered withholding agent not required to be registered under the Act in the manner as prescribed: -

Balochistan Sales Tax Special Procedure (Withholding) Rules, 2018

- (a) The withholding agent who ceases to provide taxable service or is no more required to be registered, shall apply to the Authority, through an application on prescribed Form (BSTW-02). The Authority after causing such inquiries or audit by an officer of the Authority as deemed appropriate, shall de-register such withholding agent from such date as may be specified, subject to payment of all dues outstanding against such withholding agent. All orders for de-registration, passed under this rule, shall be placed on BRA's website and shall also be communicated to PRAL within three days from the date of such order; and
- (b) The application for de-registration shall be disposed of within a period of ninety days from the date of receipt of application, or within such extended period, not exceeding sixty days, as the Authority may, for reasons to be recorded in writing, fix.

4. Responsibility of registered service provider. --(1) The registered service provider shall issue tax invoice, as specified in section 30 of the Act, in respect of every taxable service provided or rendered to a withholding agent.

(2) The registered service provider shall ensure that he allows withholding of sales tax to only such of his service recipients as are withholding agents in terms of sub-rule (2) of rule 1 of these rules and also that such service recipients have provided, to the service provider, the prescribed notice in Form (BSTW-05).

(3) The registered service provider shall file monthly return, as prescribed in the Balochistan Sales Tax on Services Rules, 2018 and shall adjust the admissible input tax against the output tax in terms of the provisions of section 16 of the Act, taking due credit, in his return, of the amount of sales tax deducted by the withholding agent, in the manner as prescribed in Chapter-III under the Balochistan Sales Tax on Services Rules, 2018.

(4) Where the service provider allows withholding of sales tax by a person who is not covered by the definition of "Withholding agent" under these rules, the service provider shall be liable to pay the sales tax involved along with the default surcharge thereon.

5. Application of other provisions. -- All the provisions of the rules and notifications made or issued under the Act, shall apply in relation to the taxable services, the service providers and the service recipients or withholding agents covered by these rules, to the extent that these are not inconsistent with the provisions of these rules.

6. Forms prescribed for withholding agents. -- The forms, in Form BSTW-01 to Form BSTW-06, as annexed to these rules, are prescribed for the purpose of these rules.



Government of Balochistan
Balochistan Revenue Authority
Sign-Up Form for BRA Withholding Agent
Balochistan Sales Tax Special Procedure (Withholding) Rules, 2018

BSTW-01
Section-14
Rule-3(2)

	1	Sheet No. <input type="text"/> Of <input type="text"/> Token No. <input style="width: 150px;" type="text"/>
Registry	2	Apply for <input type="checkbox"/> BRA Withholding Agent not holding any BNTN <input type="checkbox"/> Change in particulars <input type="checkbox"/> BNTN
	3	Authorization: <input type="checkbox"/> Balochistan Revenue Authority is authorized to obtain my registration / enrolment particulars from FBR and other Provincial Revenue Authorities. This option is applicable only to taxpayers already registered with FBR and authorizing BRA Portal to transfer the registration / enrolment particulars from FBR Portal.
	4	Taxpayer Type: <input type="checkbox"/> Individual <input type="checkbox"/> AOP <input type="checkbox"/> Company
	5	Status: <input type="checkbox"/> Resident <input type="checkbox"/> Non-Resident (Name of country _____)
	6	Name: _____ For company Reg. / Incorporation No. _____ Name of registered person (Individual, AOP or Company) Date of Incorporation. _____
	7	CNIC No. <input style="width: 150px;" type="text"/> For resident individual, Date of Birth. _____ Non-resident to write Passport (PP) No. _____
	8	Address: Registered Office Address for Company and Mailing / Business Address for Individual and AOP, for all correspondence. _____ Office / Shop / House / Flat / Plot No. Street / Lane / Plaza / Floor / Village Block / Mohalla / Sector / Road / Post Office etc. _____ Province District City / Tehsil (With Zip Code) Area / Town
	9	Principal Service: _____ Service Code: <input style="width: 50px;" type="text"/>
	Agent Particulars u/s 73	10
11		CNIC / NTN: _____ Name: _____
12		Address: _____ Office / Shop / House / Flat / Plot No. Street / Lane / Plaza / Floor / Village Block / Mohallah / Sector / Road / Post Office etc. _____ Province District City / Tehsil (with Zip Code) Area / Town
13		Phone: _____ Mobile _____ Fax _____ Area Code Number Area Code Number Area Code Number
14	E-Mail: _____ (e-mail address for all correspondence)	
Bank Accounts	15	Total No. of Bank Accounts: _____ provide details of all bank accounts, use additional copies of this form, if needed.
	16	Account Sr. _____ Action Required: <input type="checkbox"/> Add <input type="checkbox"/> Change <input type="checkbox"/> Close
	17	A/C No. _____ A/C Title _____ Type _____
	18	Bank Name: _____ City _____ Branch _____ (NBP, MCB, HBL, UBL, City etc.)
	19	Account Opening Date: _____ Account Close Date, if close action is requested _____

Declaration	20	<p>I, the undersigned in capacity as _____, do hereby solemnly declare that to the best of my knowledge and belief, the information given above is correct and complete in all respects. It is further declared that any letter or information or notice sent on the E-email / E-portal / Address given in the registry portion, will be accepted as legal notice served under the law. I also hereby authorize the Balochistan Revenue Authority to obtain my/our registration data from the Federal Board of Revenue and other Provincial Tax Authorities.</p> <p style="text-align: center;"> _____ Date CNIC / Passport No. Name of Applicant Signature Official Stamp/Seal </p>
Official Area	21	<p>NTN already allotted by FBR: _____ User ID allotted by BRA: _____</p> <p>Date: _____ Tax Office: _____ Signature of Issuing Officer: _____</p>



Government of Balochistan
Balochistan Revenue Authority
De-Signing Form for BRA Withholding Agent
Balochistan Sales Tax Special Procedure (Withholding) Rules, 2018

BSTW-02
Section-14
Rule-3(12)

	1	Sheet No. <input type="text"/> Of <input type="text"/> Token No. <input style="width: 150px;" type="text"/> BNTN / NTN / FTN: <input style="width: 100px;" type="text"/>
Registry	2	Taxpayer Type: <input type="checkbox"/> Individual <input type="checkbox"/> AOP <input type="checkbox"/> Company
	3	Status: <input type="checkbox"/> Resident <input type="checkbox"/> Non-Resident (Name of country _____)
	4	CNIC No. <input style="width: 100px;" type="text"/> - <input style="width: 100px;" type="text"/> - <input style="width: 100px;" type="text"/> For resident individual. Date of Birth. _____ Non-resident to write Passport (PP) No. _____
	5	Reg. / Incorporation No. _____ for company and registered AOP only.
	6	Date of incorporation: _____
	7	Name: _____ Trade Name: _____ Name of Registered Person (Individual, AOP or Company)
	8	Address: Registered Office Address for Company and Mailing / Business Address for Individual and AOP, for all correspondence. _____ Office/ Shop/ House/ Flat/ Plot No. Street/ Lane/ Plaza/ Floor / Village Block/Mohalla/ Sector/ Road/ Post Office etc. _____ Province District City/Tehsil (with Zip Code) Area Town (e-mail address) _____ Telephone Number: _____
Reasons for De-Signing	9	<input type="checkbox"/> Ceased to carry on business.
	10	<input type="checkbox"/> Service has become exempt or non-taxable in Balochistan (Give detail).
	11	<input type="checkbox"/> Merger with another person or business (Attach evidence).
	12	<input type="checkbox"/> Transfer or sale of business (Attach evidence) with NTN of the transferee or the buyer.
	13	<input type="checkbox"/> Other (Please describe).
Declaration	14	I, the undersigned in capacity as _____, do hereby solemnly declare that to the best of my knowledge and belief, the information given above is correct and complete in all respects. It is further declared that any letter or information or notice sent on E-mail / E-portal / Address given in the registry portion, will be accepted as legal notice served under the law. I request for de-registration of my/our name. _____ Date CNIC/Passport No. Name of Applicant Signature Official Stamp/Seal



Government of Balochistan
Balochistan Revenue Authority
Monthly Sales Tax Return for Withholding Agent
Balochistan Sales Tax Special Procedure (Withholding) Rules, 2018

BSTW-03
Section-14
Rule-3(6)(b)

A. Withholding Agent's Details

Name: _____ Tax Period: _____

BNTN / NTN / FTN:

B											
---	--	--	--	--	--	--	--	--	--	--	--

 CNIC / Passport No. _____

Taxpayer Type: Individual AOP Company

Status: Resident Non-Resident (Name of country _____)

Principle Service: _____ Service Category: _____ Service Code: _____

Address : _____

E-Sign Up No. _____

B. Details of sales tax deducted during month.

S. No	Name of Service Provider	CNIC	BNTN	District	Invoice No	Invoice Date	Value of Service	BSTS Invoiced	BSTS Withheld
1.									
2.									

Verification	<p>I, the undersigned in capacity as _____, certify that the information given above is correct, complete and in accordance with the provisions of the Balochistan Sales Tax on Services Act, 2015 and the rules and notifications issued thereunder.</p> <p style="text-align: center;"> _____ Date Name Signature Official Stamp/Seal </p>
---------------------	--

C. Head of Account: "BO2387-Balochistan Sales Tax on Services".

S. No	Description	Amount-PKR
1.	Withholding Sales Tax	
2.	Penalty / Fine (S.48)	
3.	Additional Tax / Surcharge (S.49)	
4.	Arrears	
Total Amount of Payment		

Amount (in words): _____



Government of Balochistan
Balochistan Revenue Authority
Tax Payment Challan Form for Withholding Agent
Balochistan Sales Tax Special Procedure (Withholding) Rules, 2018

BSTW-04
Section-14
Rule-3(7)

BNTN / NTN / FTN : Tax Period: -

Name: _____

Taxpayer Type: Individual AOP Company

Status: Resident Non-Resident (Name of country _____)

Principle Service: _____ Service Category: _____ Service Code: _____

Address : _____

Head of Account: "B02387- Balochistan Sales Tax on Services"

S. No	Description	Amount-PKR
1.	Withholding Sales Tax	
2.	Penalty / Fine (S.48)	
3.	Additional Tax / Default Surcharge (S.49)	
4.	Arrears	
Total Amount of Payment		

Amount (in words): _____

Mode and Particulars of Payment.

Mode of Payment Cash Cheque Pay Order Demand Draft Others

Cheque / Pay Order/ Draft No. _____ Date: _____

Bank / Branch Name / City / Br. Code: _____

Declaration of Depositor

I, hereby declare that the particulars mentioned in this tax payment challan are correct to the best of my knowledge and belief.

Name: _____

CNIC: _____

Date: _____

(BAR CODE) / PSID

Signature of Depositor

Note. This is an input form and should not be signed / stamped by the Bank. A Computerized Payment Receipt (CPR) should be issued after receipt of payment by the Bank.



Government of Balochistan
Balochistan Revenue Authority
Notice for Deduction / Withholding Tax
Balochistan Sales Tax Special Procedure (Withholding) Rules, 2018

BSTW-05
Section-14
Rule-3(1)/4(2)

Ref No. _____

Date: _____

M/s. _____

BNTN: _____

Address: _____

**NOTICE FOR DEDUCTION / WITHHOLDING TAX UNDER RULE 3(1) OF THE BALOCHISTAN SALES TAX SPECIAL
 PROCEDURE (WITHHOLDING) RULES, 2018.**

Dear Sir,

Kindly note that we are the withholding agent under the Balochistan sales Tax Special Procedure (Withholding) Rules, 2018, and that we shall deduct and withhold the prescribed amounts of Balochistan sales tax against your tax invoices in relation to the services provided or rendered by you to us. We hold BNTN/NTN/FTN : _____ E-Sign Up # _____

2. We declare that we are resident in Balochistan and have a place of business in Balochistan and that we qualify to be a Withholding Agent under sub-rule (2) of rule 1 of the Balochistan Sales Tax Special Procedure (Withholding) Rules, 2018.

3. We undertake to deposit the deducted / withheld amounts of Balochistan sales tax in the Balochistan Government's head of account **"B02387-Balochistan Sales Tax on Services"** against a BRA prescribed PSID/CPR/Challan (BSTW-04) in the manner prescribed under the Balochistan Sale Tax Special Procedure (Withholding) Rules, 2018, and we shall provide you a certificate of deduction-cum-deposit in terms of rule 3(11) thereof.

Signature _____

Name _____

CNIC _____

Designation _____

Official Stamp/Seal _____



Government of Balochistan
Balochistan Revenue Authority
Certificate of Deduction / Withholding Tax
Balochistan Sales Tax Special Procedure (Withholding) Rules, 2018

BSTW-06
Section-14
Rule-3(11)

Ref No. _____

Date: _____

CERTIFICATE OF DEDUCTION / WITHOLDING OF THE BALOCHISTAN SALES TAX ON SERVICES.

We _____ BNTN: _____ STRN: _____

located at _____ do hereby certify that we have deducted / withheld the following amounts of the Balochistan Sales Tax on Services provided to us by M/s _____

BNTN/NTN/FTN: _____ or CNIC: _____

Principle Service: _____ Service Category: _____ Service Code: _____

S. No	District	Tax Invoice No.	Tax Invoice date	Value of taxable services	Amount of tax involved
01	02	03	04	05	06

Tax period of the tax return / withholding return in which this tax was paid by the services recipient.	CPR No. (S1-Series) and date in which the deducted / withheld tax amount was included for payment under Balochistan Government's head of account "B02387-Balochistan Sales Tax on Services".	Remarks, if any.
07	08	09

This certificate is issued in pursuance of rule 3(11) of the Balochistan Sales Tax Special Procedure (Withholding) Rules, 2018.

Signature _____

Name _____

CNIC _____

Designation _____

Official Stamp/Seal _____

No. & Date Even

(MISRI LADHANI)
 Chairperson
 Balochistan Revenue Authority
and
 Secretary, Government of Balochistan

No. BRA/BSTW/HQ/2018/_____

Dated: January 18, 2019.

A copy is forwarded to the Chief Controller, Government Printing Press, Balochistan Quetta for favour of publication in Extra-ordinary issue of Gazette of Balochistan. Before final printing a copy thereof be sent to this office for proof reading. Fifty copies of the rules may please be supplied to this office for record.

A copy is forwarded to: -

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2. The Principal Secretary to Chief Minister, Balochistan.
3. The Chief Secretary, Government of Balochistan.
4. The Secretary, Government of Balochistan, Finance Department.
5. The Secretary, Government of Balochistan, S&GAD.
6. The Secretary, Government of Balochistan, Law and Parliamentary Affairs Department.
7. The Director General Public Relations, Balochistan, Quetta for favour of publication.
8. Chairman, Federal Board of Revenue, Government of Pakistan.
9. Chairman, Sindh Revenue Board.
10. Chairperson, Punjab Revenue Authority.
11. Director General, Khyber Pakhtunkhwa Revenue Authority.
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13. Accountant General, Balochistan
14. Military Accountant General (MAG).
15. Controller Military Accounts (CMA), Quetta.
16. Director General, Treasuries & Accounts, Balochistan.
17. All the District Accounts Officers', Balochistan.
18. All PAOs and DDOs, Balochistan.
19. All Autonomous Bodies, Balochistan.
20. Pakistan Revenue Automation (Pvt.) Limited.

(MOHAMMAD AKBAR LEHRI)
Additional Commissioner (HQ),
Balochistan Revenue Authority