

EXTRAORDINARY	REGISTERED NO.
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THE BALOCHISTAN GAZETTE
PUBLISHED BY THE AUTHORITY

NO. QUETTA

GOVERNMENT OF BALOCHISTAN
BALOCHISTAN REVENUE AUTHORITY

THE BALOCHISTAN SALES TAX SPECIAL PROCEDURE
(WITHHOLDING) RULES, 2017

NOTIFICATION

No. _____/2017.-- 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, 2017.
 - (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; and
 - (b) autonomous bodies;
 - (c) public sector organizations including public corporations, state-owned enterprises, regulatory bodies and authorities;

Balochistan Sales Tax Special Procedures (Withholding) Rules, 2017

- (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-section (43) of section 2 of the Act;
- (f) FBR-registered 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), Intercity 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.

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, 2017.

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;

Balochistan Sales Tax Special Procedures (Withholding) Rules, 2017

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 registered with BRA for providing or rendering of taxable services;
- (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) "**Computerized payment receipt**" means a computer-generated receipt showing payment of tax to the designated branch of the National Bank of Pakistan;
- (8) "**FBR**" means the Federal Board of Revenue established under the Federal Board of Revenue Act, 2007 (ACT No. IV of 2007);
- (9) "**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;
- (10) "**Form**" means the forms prescribed under these rules;
- (11) "**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;
- (12) "**Person**" means a person defined under sub-section (113) of Section 2 of the Act;
- (13) "**Recovery officer**" means an officer of the Authority, authorized by the Commissioner for recovery of government dues;

Balochistan Sales Tax Special Procedures (Withholding) Rules, 2017

- (14) **“Renting of immovable property”** means a renting of immovable property defined under sub-section (136) of Section 2 of the Act, classified under tariff heading 9806.3000;
- (15) **“Rule”** means the Balochistan Sales Tax Special Procedure (Withholding) Rules, 2017;
- (16) **“Schedule”** means the schedules appended to the Act;
- (17) **“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;

- (18) **“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;
- (19) **“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;
- (20) **“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;
- (21) **“Taxable service”** shall have the same meaning given to it under section 3 of the Act;
- (22) **“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;

Balochistan Sales Tax Special Procedures (Withholding) Rules, 2017

- (23) "**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
- (24) "**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.

- 3. Responsibility of 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 account head "**B-02387 – 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 person or a recipient of the taxable services covered by clause (f) of sub-rule (2) of rule 1, 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):

Balochistan Sales Tax Special Procedures (Withholding) Rules, 2017

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 persons, 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 of 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 the un-registered service provider if he is an individual and a copy of the NTN certificate of the un-registered service provider 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 BST-03 or BSTW-03, as the case may be.

- (5) The persons mentioned in clause (f) of sub-rule (2) of rule 1, receive or procure the services of advertisement, intercity 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

Balochistan Sales Tax Special Procedures (Withholding) Rules, 2017

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 account head **"B-02387-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 account head **"B-02387-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;
- (iii) in case of services received by the departments and office 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 account head **"B-02387-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

Balochistan Sales Tax Special Procedures (Withholding) Rules, 2017

the aforesaid head of account and the same shall be sent to the Authority by the 15th day of the following month; and

- (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 account head "**B-02387-Balochistan Sales Tax on Services**". The MAG shall send the 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 Accountant General Balochistan through civil exchange accounts; and
- (b) the concerned Drawing and Disbursement Officer shall prepare the return in Form BSTW-03 for each month and file the same electronically on <http://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 account head "**B-02387-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 BST-03) or the date on which payment is made to the service provider, whichever is earlier.
- 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 clauses (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 and deposit the withheld amount of sales tax in the manner as prescribed under Chapter-III

Balochistan Sales Tax Special Procedures (Withholding) Rules, 2017

of the Balochistan Sales Tax on Services Rules, 2017 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 account head of "**B-02387-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 account head "**B-02387-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:-
- (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, 2017 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, 2017.
- (4) Where 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, 2017

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: _____ <small>Name of registered person (Individual, AOP or Company)</small> For company Reg. / Incorporation No. _____ <small>Date of Incorporation.</small> _____	
	7	CNIC No. <input style="width: 150px;" type="text"/> For resident individual, Date of Birth. _____ <small>Non-resident to write Passport (PP) No.</small> _____	
	8	Address: Registered Office Address for Company and Mailing / Business Address for Individual and AOP, for all correspondence. _____ <small>Office / Shop / House / Flat / Plot No. Street / Lane / Plaza / Floor / Village Block / Mohalla / Sector / Road / Post Office etc.</small> _____ <small>Province District City / Tehsil (With Zip Code) Area / Town</small>	
	9	Principal Service: _____	Service Code: <input style="width: 50px;" type="text"/>
	Agent Particulars u/s 73	10	Representative Type: <input type="checkbox"/> Self <input type="checkbox"/> Authorized Person U/s 73 in capacity as _____
11		CNIC / NTN: _____ Name: _____	
12		Address: _____ _____ <small>Office / Shop / House / Flat / Plot No. Street / Lane / Plaza / Floor / Village Block / Mohallah / Sector / Road / Post Office etc.</small> _____ <small>Province District City / Tehsil (with Zip Code) Area / Town</small>	
13		Phone: _____ Mobile _____ Fax _____ <small>Area Code Number Area Code Number Area Code Number</small>	
14	E-Mail: _____ (e-mail address for all correspondence)		
Declaration	15	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-mail / Address given in the registry portion, will be accepted as legal notice served under the law. I also hereby authorize Balochistan Revenue Authority to obtain my/our registration data from Federal Board of Revenue and other Provincial Tax Authorities. _____ <small>Date CNIC / Passport No. Name of Applicant Signature Official Stamp/Seal</small>	
	16	NTN already allotted by FBR: _____ User ID allotted by BRA: _____ Date: _____ Tax Office: _____ Signature of Issuing Officer: _____	
Official Area			



Government of Balochistan
Balochistan Revenue Authority
De-Signing Form for BRA Withholding Agent
Balochistan Sales Tax Special Procedure(Withholding) Rules, 2017

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

1		Sheet No. <input type="text"/> Of <input type="text"/>	Token No. <input style="width: 100%;" type="text"/>
		BNTN / NTN / FTN: <input type="text" value="B"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input 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 type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input 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 / 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, 2017

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 _____)

Address: _____

E-Sign Up No. _____

B. Details of sales tax deducted during month.

S.No	Name of Service Provider	CNIC	BNTN	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 there under.</p> <p style="text-align: center;"> _____ Date Name Signature Official Stamp/Seal </p>
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Head of Account: "B-02387-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	
5.	Others (S.17)	
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, 2017

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

BNTN / NTN / FTN : **B**

Tax Period: -

Name: _____

Taxpayer Type: Individual AOP Company

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

Address: _____

Service: _____ Service Code: _____

Head of Account: "B-02387- 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	
5.	Others (S.17)	
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 of Withholding Tax
Balochistan Sales Tax Special Procedure (Withholding) Rules, 2017

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

Ref No. _____

Date: _____

M/s. _____

BNTN: _____

Address: _____

NOTICE UNDER RULE 3(1) OF THE BALOCHISTAN SALES TAX SPECIAL PROCEDURE (WITHHOLDING) RULES, 2017.

Dear Sir,

Kindly note that we are the withholding agent under the Balochistan sales Tax Special Procedure (Withholding) Rules, 2017, 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, 2017.

3. We undertake to deposit the deducted / withheld amounts of Balochistan sales tax in the Balochistan Government's head of account "**B-02387-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, 2017, 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, 2017

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: _____

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

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 "B-02387-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, 2017.

Signature _____

Name _____

CNIC _____

Designation _____

Official Stamp/Seal _____