

BALUCHISTAN PROVINCIAL ASSEMBLY SECRETARIAT

NOTIFICATION

Dated Quetta, the 15th January 2019

No.PAB/Legis; V (37)/2018. The Balochistan Sales Tax on Services (Amendment) Bill No. 37 of 2018 having been passed by the Provincial Assembly of Balochistan on 24th December, 2018 and assented to by the Acting Governor of Balochistan, on 3rd January 2019 is hereby published as an Act of the Balochistan Provincial Assembly.

The Balochistan Sales Tax on Services (Amendment) Act, 2019 Act No. II of 2019

AN ACT

to amend the Balochistan Sales Tax on Services Act, 2015 (Act No. VI of 2015)

Preamble. - WHEREAS, it is expedient to amend the Balochistan Sales Tax on Services Act, 2015 for the purposes hereinafter appearing;

It is hereby enacted as follows: -

**Short Title and
Commencement.**

1. (1) This Act may be called the Balochistan Sales Tax on Services (Amendment) Act, 2019.
- (2) It shall come into force at once and shall be deemed to have taken effect on and from 1st day of July 2015.

**Amendment in Section 1,
Act VI of 2015.**

2. **In the Balochistan Sales Tax on Services Act, 2015 (Act VI of 2015)**, hereinafter referred to as the said Act, in section 1.-
 - (a) in sub-section (1), after the word "Act" a comma "," shall be inserted;
 - (b) In sub-section (2), at the end, the words "**except its Tribal Areas**" shall be omitted.

**Substitution of Section 2,
Act VI of 2015.**

3. **In the said Act, for Section 2, the following shall be substituted**, namely: -

"2. Definitions. --In this Act, 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) "**Accountant**" means--
 - (a) a chartered accountant as defined in the Chartered Accountants Ordinance, 1961

- (Ordinance No. X of 1961), and includes the Associate and Fellow members thereof;
- (b) a cost and management accountant as defined in the Cost and Management Accountants Act, 1966 (Act No. XIV of 1966), and includes the Associate and Fellow members thereof;
 - (c) a firm or an association of chartered accountants or cost and management accounts; and
 - (d) other accountants or association of accountants notified in this behalf by the Authority;
- (3) **“Additional Commissioner”** means a person appointed as an Additional Commissioner of the Balochistan Revenue Authority under section 39 of the Act;
- (4) **“Adjudicating Authority”** means and includes the officers competent to adjudicate and decide the cases as prescribed by section 60 of the Act;
- (5) **“Advertisement”** means the act or process of advertising something and includes a notice, circular, label, wrapper, document, banner, hoarding, billboard, or any other audio or visual representation made or displayed by any means including print media, electronic media, telecommunication media, light, paint, colouration, sound, smoke or gas, or otherwise;
- (6) **“Advertising Agent”** means a person engaged in providing any service connected with the making, preparation, display, demonstration or exhibition of advertisement in any manner and includes an advertising agency or media agent or advertising or media consultant or media buying house, by whatever name called;
- (7) **“Agent”** means a person who is authorized to act on behalf of another person (called ‘the principal’) to create a legal relationship with a third party, and includes a person specified as an agent under section 73 of the Act;
- (8) **“Airport Service Provider” and “Airport Ground Service Provider”** mean and include any service provider, operator and airline providing or rendering ground or ramp services, including passenger and cargo handling services, to other airlines or to aircraft operators of scheduled or non-scheduled flights, and also

include the handling agents authorized by the Civil Aviation Authority or other airport operators;

- (9) **“Aircraft Operator”** means and includes any person who provides the services of transportation or carriage of passengers, goods, cargo, baggage or mail by aircraft;
- (10) **“Airport Operator”** means and includes the Civil Aviation Authority and any other authority or organization or office managing or operating a customs airport, as notified under section 9 of the Customs Act, 1969 (Act No. IV of 1969);
- (11) **“Appellate Tribunal”** means the Appellate Tribunal established under law and notified by the Government as the Appellate Tribunal under section 66 of the Act;
- (12) **“Architect”** means and includes an architect or a town planner as defined in section 2 of the Pakistan Council of Architects and Town Planners Ordinance, 1983 (Ordinance No. IX of 1983), and also includes an association of persons or a commercial concern engaged in any manner, whether directly or indirectly, in the field of architecture or town planning;
- (13) **“Arrears”** in relation to a person, means the tax due and payable by the person on a day under the Act, which has not been paid by that day in the prescribed manner;
- (14) **“Asset Management Service”** means a service to plan, acquire, manage and recycle assets in a systematic manner, and includes portfolio management, forex management, money management, investment management or any kind of fund management and management of collective investment scheme;
- (15) **“Assistant Commissioner”** means a person appointed as an Assistant Commissioner of the Balochistan Revenue Authority under section 39 of the Act;
- (16) **“Associates” or “Associated Persons”** refer to-
- (a) two persons, where the relationship between them is such that one may reasonably be expected to act in accordance with the intentions of the other, or both persons may

reasonably be expected to act in accordance with the intentions of a third person:

Provided that two persons shall not be associates solely by reason of the fact that one person is an employee of the other or both persons are employees of a third person;

- (b) without prejudice to the generality of clause (a) and subject to clause (c) of this sub-section, the following persons shall be treated as associates, namely: -
 - (i) an individual and a relative of that individual;
 - (ii) members of an association of persons;
 - (iii) a member of an association of persons and the association, where the member, either alone or together with an associate or associates under another application of this sub-section, controls fifty per cent or more of the rights to income or capital of the association;
 - (iv) a shareholder in a company and the company, where the shareholder, either alone or together with an associate or associates under another application of this sub-section, controls either directly or through one or more interposed persons-
 - (a) fifty per cent or more of the voting power in the company;
 - (b) fifty per cent or more of the rights to dividends; or
 - (c) fifty per cent or more of the rights to capital; and
 - (v) two companies, where a person, either alone or together with an associate or associates under another application of this sub-section, controls either directly or through one or more interposed persons –
 - (a) fifty per cent or more of the voting power in both companies;
 - (b) fifty per cent or more of the rights to dividends in both companies; or
 - (c) fifty per cent or more of the rights to capital in both companies; and
- (c) two persons shall not be associates under sub-clause (i) or (ii) of clause (b) where the Commissioner of the Authority is satisfied that neither person may reasonably be

expected to act in accordance with the intentions of the other.

Explanation: The expression “relative” in relation to an individual, means-

- (i) an ancestor, a descendant of any of the grandparents, or an adopted child of the individual, or of a spouse of the individual; or
- (ii) a spouse of the individual or of any person specified at (i) of this explanation;

(17) **“Association of Persons”** includes a firm, any artificial juridical person and anybody of persons formed under a foreign law, but does not include a company;

(18) **“Auctioneer”** means a person providing or rendering services in relation to auction of property, movable or immovable and tangible or intangible, in any manner.

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

(19) **“Audit Officer”** means a person appointed as an Auditor Officer of the Balochistan Revenue Authority under section 39 of the Act;

(20) **“Authority”** means Balochistan Revenue Authority established under the Balochistan Revenue Authority Act, 2015 (Act No. VII of 2015);

(21) **“Authorized Service Station”** means a service station or service center, authorized by a motor vehicle manufacturer, whether local or foreign, to carry out any service or repair or reconditioning or restoration or decoration of motor vehicles, classified under Chapter 87 of the First Schedule of the Customs Act, 1969 (Act No. IV of 1969), manufactured by such manufacturer.

Explanation: The services by authorized service stations include-

- (a) the services provided during the warranty period as well as after the expiry of the warranty period;
 - (b) the services provided even for the vehicles and machinery not manufactured by the manufacturer appointing or authorizing such service station; and
 - (c) the services provided against charges billed by way of reimbursement, whether from the manufacturer or insurance companies or leasing companies or other such persons;
- (22) **“Automated Teller Machine”** means an interactive automatic machine, whether owned or outsourced by banks and other financial institutions, designed to dispense cash, accept deposit of cash, transfer money between bank accounts and facilitate other financial transactions including payments of bills;
- (23) **“Automated Teller Machine Operations, Maintenance, and Management”** means a service provided in relation to automated teller machines and includes site selection, contracting of location, acquisition, financing, installation, certification, connection, maintenance, transaction processing, cash forecasting, replenishment, reconciliation and value added services;
- (24) **“Banking”** means the accepting, for the purpose of lending or investment, of deposits of money from the public, repayable on demand or otherwise, and withdraw-able by cheque, draft, order or otherwise;
- (25) **“Bank Account”** means the bank account of a person for business transaction, subject to the condition that such account is declared by him in the prescribed application for registration submitted for obtaining a registration number or for changing the particulars thereof;
- (26) **“Banking Company”** means a 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 Balochistan;
- (27) **“Beauty Parlour” or “Beauty Clinic”** means a person or an establishment providing beauty treatment services including hair cutting, hair dyeing, hair dressing, face care, face treatment,

cosmetic treatment, manicure, pedicure, make-up including bridal make-up, and counseling services on beauty care, face care or make-up or other such identical or similar services;

(28) **“Broad Casting Service”** means the dissemination of any form of communication like sign, signals, writing, pictures, images and sound of all kind by transmission of electro-magnetic waves through space or through cable intended to be received by the general public either directly or indirectly through the medium of relay stations and all its grammatical variations and cognate expressions shall be construed accordingly;

(29) **“Business Support Service”** means the services provided in relation to business or commerce and includes evaluation of prospective buyers, telemarketing, call centre facilities, accounting and processing of transactions, processing of purchase orders and fulfillment services, information and tracking of delivery schedules, managing distribution and logistics, customer relationship management services, operational assistance for marketing, formulation of customer service and pricing policies, infrastructural support services and other transaction processing.

Explanation: For the purposes of this clause, the expression “infrastructural support services” includes providing office along with utilities, lounge, reception with personnel to handle messages, secretarial services, telecommunication facilities, pantry and security;

(30) **“Cable TV Operator”** includes a local loop holder and means a person who owns, controls, manages or runs any cable television system and is engaged in reception of broadcast pre-recorded or live signals from different channels for distribution to subscribers through a set of closed transmission path or wireless, and is liable to license as a cable TV operator under the Pakistan Electronic Media Regulatory Authority Ordinance, 2002 (Ordinance No. XIII of 2002);

(31) **“Call Centre”** means an establishment providing or rendering the services of receiving or transmitting requests by telephone, facsimile, live support software, social media and e-mail, whether for the product support or business support of any person or for information inquiries from consumers or for telemarketing, soliciting of

donations and subscriptions, debt collection, market research or other similar services;

- (32) **“Car or Automobile Dealer”**, means a person who is engaged in providing or rendering the services in relation to sale, purchase, transfer, leasing, marketing or booking of cars and automobiles, whether imported or locally assembled or locally manufactured, including new, old and used cars or automobiles;
- (33) **“Car or Automobile Washing or Similar Service Station”** means a service station or a service centre or an establishment providing or rendering the services in relation to maintenance of cars or automobiles, including the services of inspecting, detailing, washing, cleaning, polishing, waxing, oil coating, lubricating, tuning, changing of oils, filters and plugs, denting, painting, repairing and other similar services;
- (34) **“Cargo Handling Service”** means loading, unloading, packing or unpacking of cargo and includes cargo handling services provided for freight in special containers or for non-containerized freight, service provided by a container freight terminal or any other freight terminal, for all modes of transport and cargo handling service incidental to freight, but does not include handling of export cargo or passenger baggage or mere transportation of goods;
- (35) **“Caterer”** means a person who in ordinary course of business and in relation to events, functions, ceremonies, parties, get-together, occasions, etc., provides or supplies, either directly or indirectly, various services including food, edible preparations, beverages, entertainment, furniture or fixture, crockery or cutlery, pandal or shamiana, ornamental or decorative accessories or lighting for illumination;
- (36) **“Club”** includes a membership club and a proprietary club and means a person, a body of persons, an establishment, an organization or a place, the membership of which is restricted to a particular class of people or which is run on the basis of mutuality or otherwise and provides various services, facilities, utilities or advantages for an amount of fee, consideration, subscription or charges, including those for initial membership, whether or not it provides food or drinks or has any arrangement for boarding or lodging or games;

- (37) **“Commission Agent”** means a person who acts on behalf of another person for causing sale or purchase of goods or provision or receipt of services, for a consideration, and includes any person who, while acting on behalf of another person, —
- (a) deals with goods or services or documents of title to such goods or services;
 - (b) collects payment of sale price of such goods or services;
 - (c) guarantees for collection or payment for such goods or services; or
 - (d) undertakes any activity relating to such sale or purchase of such goods or provision or receipt of such services;
- (38) **“Commissioner”** means a person appointed as a Commissioner of the Balochistan Revenue Authority under section 39 of the Act;
- (39) **“Commissioner (Appeals)”** means a person appointed as a Commissioner (Appeals) of the Balochistan Revenue Authority under section 39 of the Act;
- (40) **“Commissionerate”** means the office of the Commissioner or the Commissioner (Appeals) having jurisdiction specified under the Act and the rules made thereunder;
- (41) **“Common Taxpayer Identification Number”** means the registration number or any other number or identification number allocated to a person for the purposes of the Act;
- (42) **“Commodity Broker”** means a broker as defined in clause (b) of sub-rule (1) of rule 2 of the Commodity Exchange and Future Contracts Rules, 2005, made under section 33 of the Securities and Exchange Ordinance, 1969 (Ordinance No. XVII of 1969);
- (43) **“Company”** means-
- (a) a company as defined in the Companies Act, 2017 (Act No. XIX of 2017);
 - (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. XLV1 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;
- (44) **“Computerized System”** means any comprehensive information technology system used by the Authority or any other office as may be notified by the Authority, for carrying out the purposes of the Act;
- (45) **“Convention Service”** means a formal meeting or assembly which is not open to the general public, and does not include a meeting or assembly, the principal purpose of which is to provide any type of amusement, entertainment or recreation;
- (46) **“Cosmetic and Plastic Surgery”** includes the services provided or rendered by any person, in relation to aesthetic or cosmetic surgery or plastic surgery like abdominoplasty (tummy tuck), blepharoplasty (eyelid surgery), mammoplasty, buttock augmentation and lift, rhinoplasty

(reshaping of nose), otoplasty (ear surgery), rhytidectomy (face lift), liposuction (removal of fat from the body), brow lift, cheek augmentation, facial implants, lip augmentation, forehead lift, cosmetic dental surgery, orthodontics, aesthetic dentistry, laser skin surfacing, hair grafting, hair transplant and such other similar surgery;

- (47) **“Courier Services”** includes the services provided or rendered by any person engaged in the transportation, carriage or delivery of time-sensitive documents, goods or articles, whether or not utilizing the services of a person, directly or indirectly, to collect, carry or deliver such documents, goods or articles;
- (48) **“Credit Rating Agency”** includes a person engaged in the business of credit rating of any debt obligation or of any project or programme requiring finance, whether in the form of debt or otherwise, and also includes a person engaged in the business of credit rating or evaluation of credit worthiness or credit risk of any financial obligation, instrument or security and further includes a credit rating agency as specified in section 63 of the Securities Act, 2015 (Act No. III of 2015);
- (49) **“Customs Agent”** means a person licensed under section 207 of the Customs Act, 1969 (Act No. IV of 1969), and the rules made thereunder;
- (50) **“Debt Collection Services and Other Debt Recovery Services”** means the services provided by a person to a banking company or a financial institution including non-banking financial company or any other body corporate or a firm or a person, in relation to recovery of any sums due to such banking company or a financial institution including non-banking financial company or any other body corporate or a firm or a person, in any manner;
- (51) **“Default Surcharge”** means the default surcharge levied under section 49 of the Act;
- (52) **“Defaulter”** means a person and includes an individual, every member of such association, every director of such company and every partner of such firm and further includes guarantors or successors thereof, who fail to pay the arrears;
- (53) **“Deputy Commissioner”** means a person appointed as a Deputy Commissioner of the

Balochistan Revenue Authority under section 39 of the Act;

- (54) **“Document”** includes, but is not limited to, any electronic data, computer programmes, computer tapes, computer disks, micro-films or any other medium or mode for the storage of such data;
- (55) **“Dredging or De-silting”** includes removal of material including silt, sediments, rocks, sand, refuse, debris, plant or animal matter in any excavating, cleaning, deepening, widening or lengthening, either permanently or temporarily, of any river, lake, canal, pond, reservoir, port, harbour, channel, backwater or estuary;
- (56) **“Due Date”** in relation to the furnishing of a return or a statement or for payment of tax under the Act, means the 15th day of the month following the end of the tax period to which it relates, or such other date as the Authority may, by notification in the official Gazette, specify;
- (57) **“Economic Activity”** shall have the meaning given in section 6 of the Act;
- (58) **“Electronic Record”** includes the content of communications, transactions and procedures under the Act, including attachments, annexes, enclosures, accounts, returns, statements, certificates, applications, forms, receipts, acknowledgments, notices, orders, judgments, approvals, notifications, circulars, rulings, documents and any other information associated with such communications, transactions and procedures, created, sent, forwarded, replied to, transmitted, distributed, broadcasted, stored, held, copied, downloaded, displayed, viewed, read, or printed, by one or several electronic resources and any other information in electronic form;
- (59) **“Electronic Resource”** includes telecommunication systems, transmission devices, electronic video or audio equipment, encoding or decoding equipment, input, output or connecting devices, data processing or storage systems, computer systems, servers, networks and related computer programs, applications and software including databases, data warehouse and web portals as may be prescribed by the Authority from time to time, for the purpose of creating electronic record;

- (60) **“E-intermediary”** means a person appointed as electronic-intermediary under section 77 of the Act;
- (61) **“Erection, Commissioning and Installation services”** means the services provided or rendered in relation to-
- (a) erection, commissioning or installation of plant, machinery, equipment or structures, whether pre-fabricated or otherwise; or
 - (b) installation-
 - (i) of electrical and electronic devices, including wirings or fittings thereof;
 - (ii) of plumbing, drain laying or other installations for transport of fluids;
 - (iii) of heating, ventilation or air-conditioning including related pipe work, wood work, duct work and sheet metal work;
 - (iv) of thermal insulation, sound insulation, fire proofing or water proofing;
 - (v) of lift and escalator, travellers or fire escape staircases; or
 - (vi) requiring such other similar services;
- (62) **“Event Management Services”** means a service provided or rendered in relation to planning, promotion, organizing or presentation of any arts, business, sports, marital functions, social functions or any other function or event, and includes any consultation or any ancillary service such as catering, decoration, photography, videography, sound recording, lighting & illumination, DJ, valet parking, etc., provided in this regard;
- (63) **“Exchange”** means the stock exchange, securities exchange, futures exchange or commodity exchange;
- (64) **“Exempt Service”** means a service which is exempt from tax under section 12 of the Act;
- (65) **“Exhibition Service”** means a service provided or rendered in relation to an exhibition held –
- (a) to market; or
 - (b) to promote; or
 - (c) to advertise; or

(d) to showcase,

any product, goods or services intended for the growth in the business of the manufacturer, producer, importer, supplier, distributor or provider of such product, goods or services;

(66) **“FBR”** means the Federal Board of Revenue established under the Federal Board of Revenue Act, 2007 (Act No. IV 2007);

(67) **“Fashion Designer”** means a person providing or rendering the services of fashion designing including the economic activities relating to conceptualizing, outlining and creating designs and preparing designs and patterns for costumes, apparels, garments, clothing, accessories, jewelry, foot wears or any other services incidental or ancillary (like marketing, packing, delivery, display and other similar services) to such fashion designing;

(68) **“Filer”** means a taxpayer who files a return in the prescribed form on a monthly, quarterly, six monthly or annual basis electronically or through any magnetic media to a designated bank or any other office specified by the Authority;

(69) **“Financial Institution” includes: -**

(a) a company or an institution whether established under any special enactment and operating within or outside Pakistan which transact the business of banking or any associated or ancillary business through its branches;

(b) a modaraba, leasing company, investment bank, venture capital company, finance company, housing finance company, a non-banking finance company; and

(c) any other institution or company authorized by law to undertake any similar business as the Government may, by notification, specify for the purpose;

(70) **“Financial Year”** means a year commencing on the first day of July and ending on the thirtieth day of June in the following year;

(71) **“Firm”** means the relation between persons who have agreed to share the profits of a business carried on by all or any of them acting for all;

(72) **“Foreign Exchange Dealer”** includes an exchange company or a foreign exchange

company or a money changer authorized or licensed by the State Bank of Pakistan;

- (73) **“Forward Contract”** means a contract for the delivery of goods and which is not a ready delivery contract;
- (74) **“Franchise”** means an authority given by a franchiser, including an associate of the franchiser, under which the franchisee is contractually or otherwise granted any right to produce, manufacture, distribute, sell or trade or otherwise deal in or do any other business activity in respect of goods or to provide services or to undertake any process identified with the franchiser, whether or not against a consideration or fee, including technical fee, management fee, or royalty or such other fee or charges, irrespective of the fact whether or not a trademark, service mark, trade name, logo, brand name or any such representation or symbol, as the case may be, is involved;
- (75) **“Freight Forwarding Agent”** means a person who provides or renders or makes arrangement for his principals or client, the services, for fee or charges or commission or remuneration, for some or all of the services being provided by the shipping agents, clearing agents, stevedores, ship chandlers, port operators, terminal operators, surveyors, persons providing ship management services, warehousing services or container provision services or cover or guarantee in respect of imports or exports of goods, independently or in partnership or in arrangement with any such service provider or renderer;
- (76) **“Fumigation Services”** means the services provided or rendered by a person in relation to pest control and insect control includes the services of disinfecting and sterilizing of premises, buildings, factories and complexes, including commercial complexes, shopping complexes, office complexes, apartment or residential complexes, multiplexes, exhibition centers, residential units, commercial units, offices and commercial goods, but does not include the public health fumigation services provided or rendered by the Federal Government, Provincial Government, Local Government or Cantonment Board and the services in relation to

agriculture, horticulture, animal husbandry and dairy farming;

- (77) **“Futures Broker”** means a person as defined in clause (xxiv) of section 2 of the Securities Act, 2015 (Act No. III of 2015) and includes-
- (a) makes or offers to make with any person, or induces or attempts to induce any person to enter into or to offer to enter into any agreement for or with a view to purchase or sale of a futures contract;
 - (b) solicits or accepts any order for, or otherwise dealing in, or effects transactions in a futures contract for its customer or on its own account;
 - (c) gives investment advice on whether, which, the time at which or the terms and conditions of which, future contracts are to be entered into; and
 - (d) issues analysis or reports, for the purposes of facilitating the recipients to make decisions on whether, which, the time at which, or the terms and conditions on which, future contracts are to be entered into;
- (78) **“Goods”** includes every kind of movable property other than actionable claims, money, stocks, shares and securities and does not include a service or services defined under the Act;
- (79) **“Government”** means the Government of Balochistan;
- (80) **“Healthcare Center, Gyms or Physical Fitness Center, etc.”** includes a health club, gymnasium, reducing or slimming salon or clinic, or an establishment providing the facilities, utilities or advantages of sauna or steam bath, Turkish bath, solarium, spas, yoga, meditation, massage (excluding therapeutic massage under medical prescription or advice) or such other services;
- (81) **“Hotel”** includes the motels and guesthouses and means a person, establishment, organization or place, by whatever name called, where rooms or suites are let out on rent, whether or not it has any arrangement for catering or function halls as a part of the hotel or provides any other services, facilities or utilities, but does not include a home or hostel which is exclusively used for the aged or invalid persons or students and is run by or under the control of such a charitable or educational institution as are exempt from the

application of the Income Tax Ordinance, 2001 (Ordinance No. XLIX of 2001);

- (82) **“Human Resource Development Consultant”** means a professionally qualified person or any other firm in human resource development who, either directly or indirectly, renders any advice, consultancy or technical assistance in any manner to any person in one or more disciplines of human resource development;
- (83) **“Ijarah”** means an arrangement under which a bank leases equipment, building or other facility to a client against an agreed rental;
- (84) **“Immovable Property”** means a property that cannot be moved, firmly attached to the land or fastened to anything attached to the land, and in case of building located in complex or an industrial estate, all common areas and facilities relating thereto within such complex or estate;
- (85) **“Indenter”** means a person who is a representative for a non-resident person or a non-resident company or a foreign product or service and who gets a consideration in the shape of commission, fee, remuneration or royalty on a transaction, irrespective of whether the transaction has taken place out of his effort, consent or otherwise;
- (86) **“Input Tax”** in relation to a registered person, means-
- (a) tax levied under the Act on the services received by the person;
 - (b) tax levied under the Sales Tax Act, 1990, on the goods imported by the person;
 - (c) tax levied under the Sales Tax Act, 1990, on the goods or services received by the person; and
 - (d) provincial sales tax or Islamabad Capital Territory sales tax levied on the services received by the person:

Provided that the Authority may, by notification in the official Gazette, specify that any or all of the aforesaid tax shall not be treated as input tax for the purposes of the Act subject to such conditions and limitations as the Authority may specify in the notification;

- (87) **“Inspector”** means a person appointed as an Inspector of the Balochistan Revenue Authority under section 39 of the Act;
- (88) **“Insurance”** has the same meaning as defined in clause (xxvii) of section 2 of the Insurance Ordinance, 2000 (Ordinance No. XXXIX of 2000);
- (89) **“Insurer”** means a person as defined in clause (xxxii) of section 2 of the Insurance Ordinance, 2000 (Ordinance No. XXXIX of 2000);
- (90) **“Intangible”** means any patent, invention, design or model, secret formula or process, copyright, trade mark, scientific or technical knowledge, computer software, motion picture film, export quotas, franchise, licence, intellectual property, or other like property or right, contractual rights and any expenditure that provides an advantage or benefit for a period of more than one year (other than expenditure incurred to acquire a depreciable asset or unimproved land);
- (91) **“Intellectual Property Right”** means and includes any right of intangible property, anything produced by the mind, trade mark, patent, design including industrial design, layout design (topographies) of integrated circuits, copyright or any other similar intangible property as defined in clause (g) of section 2 of the Intellectual Property Organization of Pakistan Act, 2012 (Act No. XXII of 2012) and covered by the Intellectual Property Laws specified in clause (h) of section 2 thereof or under any other law for the time being in force;
- (92) **“Intellectual Property Service”** means any service provided or rendered to a person by any person by transferring temporarily or permitting the use or enjoyment of an intellectual property right;
- (93) **“Inter-Bank Rate”** means the Karachi Inter-Bank Offered Rate (KIBOR) prevalent on the first day of each quarter of the financial year;
- (94) **“Interior Decorator”** means a person providing or rendering, directly or indirectly, any advice, consultancy, technical assistance or, in any other manner, the services related to planning, design or beautification, embellishment, oration, decoration or furnishing any interior or exterior

space, whether man-made or otherwise, and includes a landscape designer;

- (95) **“Internet Café”** means a commercial establishment providing facility to access an internet;
- (96) **“Labour and Manpower Supply Services”** includes the services provided or rendered by a person to another person, for a consideration, for use of the services of a person or an individual, employed, hired or supplied by him;
- (97) **“Laundries and Dry Cleaners”** means a person providing or rendering, to any person, the services of washing, pressing, stain removing, darning or dry cleaning of any kind of textile or fur, or leather materials like apparels, clothes, garments, floor coverings, curtains, draperies, linens, bed-wears, and their accessories;
- (98) **“Legal Practitioners and Consultants”** means a legal practitioner as defined in section 2 of the Legal Practitioners and Bar Councils Act, 1973 (Act No. XXXV of 1973), and includes a person engaged in providing of services in relation to advice, consultancy or assistance in any branch of law or providing representational services before any court, tribunal or other such judicial or quasi-judicial authority;
- (99) **“Maintenance or Cleaning Services”** means the services provided or rendered in relation to repair, maintenance and cleaning, including specialized cleaning services such as disinfecting, exterminating or satirizing, of-
- (a) office equipment, office buildings, commercial or industrial building and premises thereof;
 - (b) commercial complexes including multiplexes, shopping complexes, office complexes, exhibition centers, apartment or residential complexes; and
 - (c) factories and the plants or machinery of equipment of such factories and, elevators, escalators, tanks or reservoirs of such factories or of office or commercial or industrial buildings or commercial complexes, but does not include such services in relation to agriculture, horticulture, animal husbandry, and dairy farming;

- (100) **“Management Consultant”** means a person engaged, either directly or indirectly, in providing of services in connection with the management of any business, organization or institution in any manner and includes a person who renders advice, consultancy or technical assistance relating to conceptualizing, devising, development, modification, rectification, or up-gradation of any working system of such business, organization or institution;
- (101) **“Market Research Agency”** means a person engaged, directly or indirectly, in providing of services relating to the study or survey, or both, of any situation in the market for any purpose other than personal, academic or educational requirements;
- (102) **“Marriage Hall and Lawn”** by whatever name called, includes a hall or lawn or a banquet hall or a function hall or an exhibition hall or lawn, or any building, place, premises or marquee where parties, receptions, events or functions, more particularly relating to matrimonial ceremonies, are held, whether or not it has its own arrangement of event management or provision of food, beverages, crockeries, cutleries, furniture, fixtures, etc.;
- (103) **“Misconduct”** means a conduct prejudicial to good order, unbecoming of a gentlemen and includes any act on his part to bring or attempt to bring outside or any sort of influence, directly or indirectly, to bear on the officer of the Authority, in respect of any matter relating to discharge of his duties under the Act, or creating hindrance in discharge of such duties or impersonation or submission of fake documents;
- (104) **“Modaraba”** Modaraba and modaraba company have the same meaning as in the Modaraba Companies and Modaraba (Flotation and Control) Ordinance, 1980 (XXXI of 1980);
- (105) **“Motor Vehicle”** means any mechanically propelled or automotive vehicle adapted for use upon roads whether the power of propulsion is transmitted thereto from an external or internal source, and includes a tractor and a trailer, a combined harvester, a rig, a fork lifter, a road roller, construction and earth moving machinery such as a wheel loader, a crane, an excavator, a grader, a dozer and a pipe layer, a road making and a road/sewerage cleaning plant, but

does not include a vehicle operated upon fixed rails;

- (106) **“Movable Property”** means a property that can be moved from one place to another and can be taken into custody for removal without physically knocking it down and includes currency, coins, shares, document and instruments;
- (107) **“Musharika”** means an Islamic-styled joint enterprise or partnership with profit and loss sharing implications allowing each party involved in a business to share in the profits and risks, where instead of charging interest as a traditional creditor, the financier achieves a return in the form of a portion of the actual profits earned, either according to a predetermined ratio or otherwise and where the financier also shares in losses, if any;
- (108) **“Non-Banking Finance Company”** means an NBFC as defined in the Non-Banking Finance Companies (Establishment and Regulation) Rules, 2003;
- (109) **“Non-Banking Financial Institution”** includes a company licensed by the Securities and Exchange Commission of Pakistan to carry out any one or more of the following forms of business-
- (a) investment finance service;
 - (b) leasing;
 - (c) housing finance service;
 - (d) venture capital investment;
 - (e) discounting service;
 - (f) investment advisory services;
 - (g) asset management service; and
 - (h) any other form of business which the Government, from time to time, by notification in the official Gazette, specify;
- (110) **“Notification in the Official Gazette”** means a notification issued under the Act shall be effective from the day specified therein, notwithstanding the fact that the issue of the official Gazette in which such notification appears is published at any time after that day;
- (111) **“Officer of the Authority”** means an officer of the Balochistan Revenue Authority appointed under section 39 of the Act;

- (112) **“Open Market Price”** shall have the same meaning given to it in section 8 of the Act;
- (113) **“Output Tax”** in relation to a registered person, means the tax levied under the Act on the services provided or rendered by the person;
- (114) **“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;
- (115) **“Place of Business”** means that a person-
- (a) owns, rents, shares or in any other manner occupies a space in Balochistan from where it carries on an economic activity whether wholly or partially; or
 - (b) carries on an economic activity through any other person such as an agent, associate, franchisee, branch, office, or otherwise in Balochistan or through virtual presence or a website or a web portal or through any other form of e-Commerce, by whatever name called or treated, but does not include a liaison office;
- (116) **“Port Operator”** includes the Gwadar Port Authority or any other person or organization managing the operations of any customs port as declared under section 9 of the Customs Act, 1969 (Act No. IV of 1969);
- (117) **“PRAL”** means the Pakistan Revenue Automation (Private) Limited;

- (118) **“Prescribed”** means prescribed by rules made under the Act;
- (119) **“Principal Officer”** used with reference to a company or association of persons includes-
- (a) a director, a manager, secretary, agent, accountant or any similar officer; and
 - (b) any person connected with the management or administration of the company or association of persons upon whom the Authority or any officer authorized by authority, has served a notice of treating him as principal officer thereof;
- (120) **“Production House”** means a person or an establishment producing a programme or providing or rendering various services, facilities, utilities or advantages in relation to production of programme;
- (121) **“Programme”** means any audio or visual matter, live or recorded, or re-recorded or subjected to any post-production processes like dubbing, colouring, sub-titling or captioning intended to be disseminated by transmission of electro-magnetic waves through space or through cables to be received by general public either directly or indirectly through the medium of cables, telecommunication or relay stations;
- (122) **“Programme Producer”** means a person who produces a programme on behalf of, or for use by, another person;
- (123) **“Property Dealer”** by whatever name called, means a person who is engaged in providing or rendering the services, directly or indirectly and in any manner, in relation to sale, purchase, leasing, renting, supervision, maintenance, marketing, acquisition or management of real estate, and includes a realtor, a real estate agent, a real estate broker, a real estate consultant;
- (124) **“Provision of Service”** or **“Providing of Service”** includes the rendering, supply, initiation, origination, reception, consumption, termination or execution of service, whether in whole or part, including e-services where the context so requires;

- (125) **“Public Bonded Warehouse”** means a warehouse licensed under section 12 of the Customs Act, 1969 (Act No. IV of 1969);
- (126) **“Public Relation Services”** includes the strategic counseling based on industry, media and perception research, corporate image management, media relations, media training, press release, press conference, financial public relations, brand support, brand launch, retail support and promotion, events and communications and crisis communications;
- (127) **“Ready Mix Concrete”** means a concrete mixture containing cement, water and aggregates comprising sand, gravel or crushed stones, etc., mixed, according to a set recipe, in a batching plant or in a transit mixer or both, for delivery, in a ready to use condition, to a work site by means of truck mounted in-transit mixers;
- (128) **“Real Estate”** means the land and includes-
- (a) all attachments above and below the land;
 - (b) all things that form a natural part of the land;
 - (c) all things that are developed and installed, including buildings and site improvements; and
 - (d) all permanent building attachments such as plumbing, heating and cooling systems, electrical wiring and built-in items such as elevators and allied equipment, and all rights and interest therein, whether the interest is freehold or leasehold, and whether the purpose or use thereof is residential, commercial or industrial;
- (129) **“Reconditioning Service”** means a service to restore to good condition including the substantial restructuring so that the life of the related goods is substantially restored or rather increased;
- (130) **“Recruiting Agent”** by whatever name called, includes recruiting consultants or consultancy and means a person engaged in providing or rendering any service, directly or indirectly, to any person in any manner, for the recruitment of manpower, temporarily or otherwise.

Explanation: For the purpose of this clause, “recruitment” includes inviting of applications for recruitment, receipt of applications from candidates, pre-interview or pre-recruitment screening of applications and applicants, shortlisting of applicants, interview of candidates, verification of credentials and antecedents of the candidates, verification of authenticity of the documents submitted by the candidates;

(131) **“Registered Office”** means the office or other place of business specified by the registered person in the application made by him for registration under the Act or through any subsequent application to the Authority;

(132) **Registrar to an Issue”** means a person providing or rendering the services in relation to issue of securities, including collection of application forms from investors, keeping a record of applications and money received from investors or paid to seller of securities, assisting in determining the basis of allotment of securities, finalizing the list of persons entitled to allotment of securities and processing and dispatching of allotment letters, refund orders or certificates and other related documents;

(133) **“Registration Number”** means the number allocated to a registered person for the purpose of the Act;

(134) **“Registered Person”** means a person who is registered or is liable to be registered under the Act or any other person or class of persons notified by the Authority in the official Gazette:

Provided that a person liable to be registered but not registered under the Act, shall not be entitled to any benefit available to a registered person under any of the provisions of the Act or the rules made thereunder;

(135) **“Reinsurance”** means a contract of insurance under which the event, specified in the contract, consignment upon the happening of which, payment is promised to be made to the policy holder thereunder, is payment by the policy holder of a claim or claims made against the policy holder under another contract or contracts of insurance issued by that policy holder, and includes the retrocession as defined in clause (lv) of section 2 of the Insurance Ordinance, 2000 (Ordinance No. XXXIX of 2000);

- (136) **“Rent-a-Car and Automobile Rental Service”** means the services provided or rendered by a person engaged, whether directly or indirectly, in the economic activity of renting cars, cabs, vans or any other passenger motor vehicle;
- (137) **“Renting of Immovable Property”** means and includes the renting, letting, sub-letting, leasing, sub-letting, 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
 - (e) renting of immovable property by hotels, motels, guest houses, clubs and 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
- (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;

(138) “Repair or Maintenance” repair means to restore something damaged, worn or faulty etc. in good or sound condition, whereas maintenance means an act of keeping (a building, machine etc.) in working condition by checking or repairing it regularly;

(139) “Resident” means-

- (a) an individual who, in a financial year, has-
 - (i) a place of business, whether whole or part thereof, in Balochistan in any mode, style or manner; or
 - (ii) his permanent address, as listed in the individual’s national identity card, in Balochistan; or
 - (iii) a permanent representative to act on his behalf or to provide service on his behalf in Balochistan;
- (b) an association of persons or a company which, in a financial year, has-
 - (i) its registered office is in Balochistan; or
 - (ii) its place of business, whether whole or part thereof, in Balochistan in any mode, style or manner; or
 - (iii) a permanent representative to act on its behalf or to provide service on its behalf in Balochistan; or
 - (iv) the control or management of the association of persons or the company, whether whole or part thereof, situated in Balochistan at any time during the financial year;

(140) “Restaurant” means a restaurant of any kind or character whether or not located in; operating as part of; or in conjunction with hotel, and includes an establishment, organization, place, cafe, coffee houses or ice cream parlours where food, beverages or other eatables and drinkables are sold or served to the customers, including the customers availing of the take-away service or home delivery service or room service or catering service, as also other services, facilities, utilities or advantages, etc.;

(141) “Return” means a return required to be furnished under Chapter-VI of the Act;

(142) “Royalty” means any amount paid or payable, however described or computed, whether periodical or a Lump-sum, as consideration for-

- (a) the use of, or right to use any patent, invention, design or model, secret formula or process, trademark or other like property or right;
- (b) the use of, or right to use any copyright of a literary, artistic or scientific work, including films or video tapes for use in connection with television or tapes in connection with radio broadcasting, but shall not include consideration for the sale, distribution or exhibition of cinematograph films;
- (c) the receipt of, or right to receive, any visual images or sounds, or both, transmitted by satellite, cable, optic fiber or similar technology in connection with television, radio or internet broadcasting;
- (d) the supply of any technical, industrial, commercial or scientific knowledge, experience or skill;
- (e) the use of or right to use any industrial, commercial or scientific equipment;
- (f) the supply of any assistance that is ancillary and subsidiary to, and is furnished as a means of enabling the application or enjoyment of, any such property or right as mentioned in sub-clauses (a) through (e); and
- (g) the disposal of any property or right referred to in sub-clauses (a) through (e);

(143) **“Rule”** means the rules made under the Act;

(144) **“Schedule”** means the Schedules appended to the Act;

(145) **“Securities”** include-

- (a) shares and stock of a company (shares);
- (b) any instrument creating or acknowledging indebtedness which is issued or proposed to be issued by a company including, in particular, debentures, stock, loan stock, bonds, notes, commercial paper, sukuk or any other debt securities of a company, whether constituting a charge on the assets of the company or not (debt securities);
- (c) loan stock, bonds, sukuk and other instruments creating or acknowledging indebtedness by or on behalf of the federal or provincial governments, central bank or

public authority (government and public debt securities);

- (d) modaraba certificates, participation term certificates and term finance certificates;
- (e) any right (whether conferred by warrant or otherwise) to subscribe for shares or debt securities (warrants);
- (f) any option to acquire or dispose of any other security (options);
- (g) units in a collective investment scheme, including units in or securities of a trust fund (whether open-ended or closed end);
- (h) the rights under any depository receipt in respect of shares, debt securities and warrants (custodian receipts);
- (i) futures or forward contracts;
- (j) certificates of deposit; or
- (k) any other instrument notified by the Securities and Exchange Commission of Pakistan to be securities for the purposes of the Securities Act, 2015 (Act No. III of 2015);

(146) “Security Agency” means a person engaged in the business of providing of services relating to security of any person or property, whether moveable or immovable, including the services of provision of security personnel, guard or vehicle;

(147) “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;

(148) “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;

- (149) **“Shares Transfer Agent”** includes a person known as share depository agent and also includes persons providing or rendering transfer or redemption or depository services including the services provided through manual or electronic book-entry system used to record and maintain record of holders of securities and also of the securities and derivatives including investor account services, trustee or custodial services, share registrar services and similar, allied or connected services;
- (150) **“Shipping Agent”** means a person licensed as a shipping agent under the Customs Act, 1969 (Act No. IV of 1969), or the rules made thereunder, who provides or renders any service in relation to entrance or clearance of a conveyance at a customs port and a customs station, as defined in clauses (j) and (k) of section 2 of the Customs Act, 1969, and files import or export manifest and issues line or carrier bill of lading, for or on behalf of an airline or shipping line or any other conveyance, and includes non-vessel operating common carriers, slot carriers, charterers, international freight forwarders and consolidators, rendering services in relation to import and export of cargo, independently or as subsidiary of an airline, shipping line, slot carrier, charterer, and non-vessel operating common carrier;
- (151) **“Ship Chandler”** means a person licensed as a ship chandler under the Customs Act, 1969 (Act No. IV of 1969) or the rules made thereunder;
- (152) **“Ship Management Services”** includes-
- (a) supervision or negotiation for the maintenance, survey and repair of ship;
 - (b) engagement or providing of crew;
 - (c) receiving the hire and freight charges on behalf of the owner;
 - (d) negotiating contracts for bunker fuel and lubricating oils;
 - (e) arranging or negotiating arrangements for loading and unloading;
 - (f) payment, on behalf of the owners, of the expenses incurred in providing services or in relation to the management of the ship;

- (g) entry of the ship on protection or indemnity association;
 - (h) providing or negotiating for victualing or storing of ship;
 - (i) dealing with insurance, salvage or other claims in relation to ship;
 - (j) arranging of insurance in relation to ship; and
 - (k) any other ship management service;
- (153) **“Short-Paid”** means where a registered person pays an amount of tax less than the tax due as indicated in the person’s return filed under section 35 of the Act, the amount so involved and also includes the amount of tax due but not paid owing to miscalculation or incorrect or inadmissible input tax credit or adjustment or incorrect assessment of the tax due for a tax period;
- (154) **“Similar Service”** means any other service which is the same as, or closely resembles with the other service in character, quality, quantity, functionality, materials, or reputation;
- (155) **“Sound Recording Service”** means recording of sound on any media or device including magnetic storage device, and includes service relating to recording of sound in any manner such as sound cataloguing, storing of sound and sound maxing or re-mixing or any audio post-production activity;
- (156) **“Special Audit”** means an audit conducted under section 34 of the Act;
- (157) **“Special Judge”** means a Special Judge appointed under section 42 of the Act;
- (158) **“Sponsorship”** includes naming an event after the sponsor, displaying the sponsor’s logo, trade name, brand name or product name, giving the sponsor exclusive or priority booking rights, sponsoring prizes or trophies for competition or game or sports; but does not include financial or other support in the form of donations and gifts, given by a donor, subject to the condition that the service provider is under no obligation to provide anything in return to such donor;
- (159) **“Statement”** means a statement prescribed under the rules or notifications made under the Act;

- (160) **“Steamer Agent”** means a person who undertakes, either directly or indirectly: -
- (a) to perform any service in connection with the ship’s husbandry or dispatch including the rendering of administrative work related thereto; or
 - (b) to book, advertise or canvass for cargo for or on behalf of a shipping line; or
 - (c) to provide container feeder services for or on behalf of a shipping line;
- (161) **“Stevedore”** includes a person engaged in handling and loading or unloading of cargo including containers, pallets and bulk cargo, from ships, vessels, steamers and country crafts in any manner and also includes a person who hires long shore, dock or harbor workers to load or unload ships, vessels, steamers and country crafts. A person providing or rendering any services related to or ancillary to the handling of or otherwise dealing with such or other cargo at a port or in any area or terminal at the port in any manner or style shall be included in the terminology stevedore;
- (162) **“Stock Broker”** by whatever name called, means any person engaged in the business of effecting transactions in securities for the account of others as defined in clause (c) of sub-section (1) of section 2 of the Securities and Exchange Ordinance, 1969 and includes a person carrying on any of the activities of securities broker, securities advisor and securities manager as defined in section 2 of the Securities Act, 2015 (Act No. III of 2015);
- (163) **“Surveyor”** means a person engaged in the services of insurance survey, market survey, statistical survey, opinion poll survey and survey relating to risk assessment, loss or damage assessment or claim settlement but does not include the services conducted by the Federal or Provincial or Local Governments for its own purposes and by the recognized educational institutions for the purposes of education and academic research in such institutions;
- (164) **“Survey and Exploration of Mineral”** means geological, geophysical or other prospecting, surface or sub-surface surveying or map making service, in

relation to location or exploration of deposits of mineral, oil or gas or any of the materials;

- (165) **“System”** includes the equipment for electronic monitoring of production or for secure counting and recording of production, stock and clearances, affixation of the tax stamps, banderols, stickers, barcodes, labels, etc. the related software and hardware and human resources required for electronic monitoring and tracking of taxable goods or services;
- (166) **“Takaful”** includes a scheme based on mutual assistance in compliance with the provisions of Islamic Shariah, and which provides for mutual financial aid and assistance to the participants in case of occurrence of certain contingencies and whereby the participants mutually agree to contribute to the common fund for that purpose;
- (167) **“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;
- (168) **“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;
- (169) **“Tax Consultant”** by whatever name called, includes a person engaged in providing of services of advice, consultancy or assistance in the matters of any federal, provincial or local government laws in relation to any tax, rate, cess or providing representational services before any court, tribunal or other such judicial or quasi-judicial authority or the authority administering such tax laws;
- (170) **“Tax Fraction”** means the amount worked out in accordance with the following formula-
- $$\frac{a}{100 + a}$$
- (‘a’ is the rate of tax applicable to the services in terms of section 10 of the Act);
- (171) **“Tax Fraud”** means knowingly, dishonestly or fraudulently and without any lawful excuse-

- (a) doing of any act or causing to do any act in contravention of the duties and obligations under the Act or the rules or notifications issued thereunder; or
 - (b) omitting to take any action or causing the omission of any action, including providing of taxable services without being registered under the Act; or
 - (c) falsifying or causing falsification of tax invoices or tax documents or records; or
 - (d) issuing invoice or bill of taxable services without the provision of that taxable service; or
 - (e) failing to pay an amount of tax collected under section 17 of the Act, and failing to pay the amount of tax withheld under the provision of sub-section (2) of section 14 of the Act or the rules made thereunder; or
 - (f) under-stating or under-paying the tax liability or over-stating the entitlement of tax credit or adjustment or claiming or obtaining in-admissible tax credit, refund or adjustment; or
 - (g) not filing the prescribed tax return or the prescribed statement for four consecutive months or more;
- (172) **“Tax Period”** means a period of one month or such other period as the Authority may, by notification in the official Gazette, specify;
- (173) **“Taxable Service”** shall have the same meaning given to it under section 3 of the Act;
- (174) **“Technical, Scientific and Engineering Consultancy”** means any advice, consultancy, assistance or supervision, in any manner, either directly or indirectly, to any person by a technocrat, scientist or an engineer, in one or more disciplines of technology or science or engineering;
- (175) **“Technical, Scientific and Engineering Consultants”** means a person providing or rendering the technical, scientific and engineering service, advice, consultancy, assistance or supervision, in any manner, either directly or indirectly, to any person, in one or more disciplines of technology, science and engineering and includes a person known as a consulting engineer or professional engineer for

the purpose of the Pakistan Engineering Council Act, 1976 (Act No. V of 1976);

- (176) **“Technical Inspection and Certification Services, Including Quality Control Certification Services and ISO Certifications”** means examination or inspection, including pre-shipment inspection, of goods or services or processes or materials or information technology software or any immovable property to certify that such goods or services or processes or materials or immovable property qualifies or maintains the specified standard, including functionality or utility or quality or safety or any other characteristic or parameter, and also includes the services provided or rendered for the purposes of the quality control evaluation or certification and further includes the process and assistance in ISO certifications and such other certifications;
- (177) **“Technical Testing and Analysis”** means a service provided or rendered in relation to physical, chemical, biological or any other scientific testing or analysis of goods or material or information technology software or any immovable property, and includes listing and analysis undertaken for clinical testing of drugs, pharmaceuticals and formulations, but does not include any testing or analysis service provided in relation to human beings or animals;
- (178) **“Telecommunication Service”** shall have the meaning given in clause (v) of section 2 of the Pakistan Telecommunication (Re-organization) Act, 1996 (Act No. XVII of 1996), and includes the telecommunication system as defined in clause (u) thereof and further includes the wireless communication as defined in clause (1) of section 2 of the Wireless Telegraphy Act, 1933 (Act No. XVII of 1933) and also includes transfer, assignment or sharing of the right to use capacity for transmission, emission or reception of signals and provision of access to global or local information network;
- (179) **“Terminal Operator”** means a person engaged in providing or rendering the services of container terminal including on-dock or off-dock terminal, or any other person doing similar activities and also includes the cargo or baggage shed operators licensed or appointed by the

customs authorities at any customs port or customs airport or customs station;

- (180) **“Tour Operator”** means a person engaged in providing or rendering the services of planning, scheduling, organizing or arranging tours or package tours (which may include arrangements for accommodation, sightseeing, tourism or other similar services in Pakistan or abroad) by any mode of transport, and includes a person engaged in the business or economic activity of operating tours.

Explanation: For the purpose of this clause, the expression “tour” does not include a journey organized or arranged for use by an educational institution, other than a commercial, training or coaching center, for imparting skill or knowledge or lessons on any subject or field;

- (181) **“Transportation or Carriage of Goods”** means the transportation or carriage of goods from one place to another by a person or goods transport agency by road or through pipeline or conduit, including the services of cargo handling like loading, unloading, packing, un-packing, stacking and storage of goods;

- (182) **“Travel Agent”** means a person engaged in providing or rendering any service connected with booking of passage for travel including package for Hajj and Umrah;

- (183) **“Underwriter”** means a person as defined in clause (lxvi) of section 2 of the Securities Act, 2015 (Act No. III of 2015), and includes a sub-underwriter;

- (184) **“Value of a Taxable Service”** shall have the same meaning given to it under section 7 of the Act;

- (185) **“Video-Tape Production”** means the process of any recording of any programme, event or function on a magnetic tape or on any other media or device and includes services relating thereto such as editing, cutting coloring, dubbing, title printing, imparting special effect, processing, adding, modifying or deleting, transferring from one media or device to another, or undertaking any video post-production activity, in any manner; and

(186) **“Whistleblower”** means a whistleblower as defined in section 72D of the Sales Tax Act, 1990 (Act No. VII of 1990).

Explanation: The words and expressions used but not defined in any provision of the Act and the rules made thereunder, shall have the same meaning as assigned to them under this section.”

**Amendment in Section 4,
3, Act VI of 2015.**

In the said Act, in section 3,-

- (a) in sub-section (3), for the word “**plan**”, the word “**place**” shall be substituted; and
- (b) after sub-section (5), the following new sub-section shall be added, namely: -

“(6) The services mentioned in the First Schedule are not exhaustive and all the services mentioned in the Second Schedule, rules and circulars shall be taxable services.”

**Amendment in Section 5,
5, Act VI of 2015.**

In the said Act, in section 5, in sub-section (1), for the words “**The Government**”, the words “**The Authority, with the approval of the Government**” shall be substituted.

**Amendment in Section 6,
6, Act VI of 2015.**

In the said Act, in section 6,-

- (a) in sub-section (1), for clause “(b)”, the following shall be substituted, namely: -
 - “(b) an activity of supply or provision of movable or immovable property by way of lease, rent, license or other similar arrangements; and”
- (b) in sub-section (3), in clause (a), for the word “**employee**”, the word “**employer**” shall be substituted.

**Amendment in Section 7,
7, Act VI of 2015.**

In the aforesaid Act, in section 7,-

- (a) in sub-section (1), before the word “**consideration**”, the words “**gross amount of**” shall be inserted;
- (b) in sub-section (2), for the word “**if**”, the word “**of**” shall be substituted;
- (c) in sub-section (3), after the word “**are**”, the word “**lower**” shall be omitted; and
- (d) in sub-section (7), after the words “**class of**”, the word “**services**” shall be inserted.

**Amendment in Section 8,
8, Act VI of 2015.**

In the aforesaid Act, in section 8, in sub-section (1), in clause (b), for the words, bracket and figure “**paragraph (1)**”, the words, bracket and alphabet “**clause (a)**” shall be substituted.

**Amendment in Section 9,
9, Act VI of 2015.**

In the aforesaid Act, in section 9, in sub-section (1), after clause (b) of Illustration, the following new clause shall be inserted, namely: -

“(bb) where a bank provides a customer with a credit card and charges a quarterly fee for providing the credit card, the provision of

the credit card for each quarter is a separate service.”

Amendment in Section 10, Act VI of 2015.

In the aforesaid Act, in section 10,-

- (a) in sub-section (2), for the words “**Government may, on the recommendation of the Authority and**”, the words “**Authority, with the approval of Government may,**” shall be substituted;
- (b) sub-section “(4)” shall be omitted being analogous to the provision of section 16(1) of the Act.

Insertion of new Section 11A, Act VI of 2015.

In the aforesaid Act, after section 11, the following new section shall be inserted.

“11A. Liability of a Registered Person. -- Subject to the provisions of sub-section (1) of section 11, where a registered person receiving the taxable service fails to make payment of the tax to a service provider within one hundred and eighty days from the date of the tax invoice and such service provider has also not made the payment thereof within the prescribed due date, the person providing and the person receiving taxable service shall, jointly and severally, be liable for payment of such tax.

Explanation I: The tax shall include the total amount of the tax and also the tax as was liable to be deducted or withheld by the service recipient as notified under section 14 of the Act;

Explanation II: The registered person shall include a person covered by the “withholding agent” as notified under section 14 of the Act.”

Amendment in Section 12, Act VI of 2015.

In the aforesaid Act, in section 14:-

- (a) in sub-section (2), for the words “**class of person**”, the words “**class of persons**” shall be substituted;
- (b) in sub-section (2), for the word “**precision**”, the word “**provision**” shall be substituted; and

- (c) after sub-section (2), the following new sub-section shall be added, namely: -

“(3) Where a person or class of persons is required to withhold full or part of the tax on the provision of any taxable service or class of taxable services and either fails to deduct or withhold the tax or having deducted or withheld the tax, fails to deposit the tax in the Government treasury, such person or class of persons shall be personally liable to pay the amount of tax to the Government in the prescribed manner.”

**Amendment in Section 13.
15, Act VI of 2015.**

In the aforesaid Act, in section 15,-

- (a) in sub-section (3), in third line, the comma and words “, **the tax on taxable services notified under sub-section (1)**” being duplicate shall be omitted; and
- (b) in sub-section (3), after the word “**Authority**” the word “**in**” shall be inserted.

**Substitution of Section 14.
16, Act VI of 2015.**

In the aforesaid Act, for section 16, the following shall be substituted, namely: -

“**16. Adjustments of Input Tax.**-- (1) A person required to pay tax under this Act shall be entitled to deduct from the payable amount, the amount of tax paid or payable by him on the receipt of taxable services exclusively used in connection with the taxable services he provides, subject to the condition that he holds a true and valid tax invoice not older than six tax periods, showing the amount of tax charged under the Act on the services so received, but the Authority may disallow or subject to additional conditions may restrict such deduction in cases or with respect to taxable services or goods specified in section 16A or section 16B or the rules.

(2) Subject to provisions of section 16A or section 16B or to such conditions and restrictions as may be prescribed, the Authority may allow a registered person to claim adjustment, deduction, or refund in respect of the tax paid or payable under any other law for any taxable service or goods or class of taxable service or goods used in connection with the provision of a taxable service by such person, on his furnishing a tax invoice or declaration of import of goods in his name which bears his National Tax Number.

Provided that the refund arising as a result of a claim of adjustments or deductions, if any, shall be made on yearly basis in the month following the end of the financial year.

(3) For the purpose of sub-section (2), the Authority may adopt the principles or concepts laid down in such other

law in respect of adjustments, deductions or refunds including zero-rating principle.

(4) Notwithstanding anything contained in this Act or the rules made thereunder, the Authority, with the approval of the Government, may, by notification in the official Gazette and subject to such conditions, limitations or restrictions as may be specified therein, allow a registered person or class of persons to deduct such amount of input tax from the output tax as may be specified in the notification.

(5) For purposes of sub-section (1) or sub-section (2), the amount of tax to be adjusted or deducted shall not include any amount of additional tax, further tax, extra tax, default surcharge, fine, penalty or fee imposed or charged under this Act or any other law.”

**Insertion of new 15
Sections 16A, 16B and
16C.
Act VI of 2015.**

In the aforesaid Act, after section 16 as so amended, the following new sections shall be inserted.

“16A. Certain Transactions Not Admissible.-- (1) Notwithstanding anything contained in this Act or any other law for the time being in force, payment of the tax amount for a transaction exceeding value of fifty thousand rupees, shall be made by a crossed cheque drawn on a bank or by crossed bank draft or crossed pay order or any other crossed banking instrument showing transfer of the amount of the sales tax invoice in favour of the service provider from the business bank account of the service recipient.

(2) Online transfer of payment from the business account of service recipient to the business account of service provider as well as payments through credit card shall be treated as transactions through the banking channel, subject to the condition that such transactions are verifiable from the bank statements of the respective service provider and the service recipient.

(3) The service recipient shall not be entitled to claim input tax credit, adjustment or deduction, or refund, repayment or zero-rating of tax under this Act if payment for the amount is made otherwise than in the manner prescribed in sub-section (1), provided that payment in case of a transaction on credit is transferred within one hundred and eighty days of issuance of the tax invoice.

(4) The amount transferred in terms of this section shall be deposited in the business bank account of the service provider; otherwise, the service provider shall not be entitled to claim input tax credit, adjustment or deduction, or refund, repayment or zero-rating of tax under this Act.

Explanation: For purposes of this section, the term “business bank account” means a bank account utilized by the registered person for business transactions, declared to the Authority in the prescribed manner.

16B. Input Tax Credit Not Allowed. -- (1) Notwithstanding anything contained in this Act, a registered person shall not be entitled to claim, reclaim, adjust or deduct input tax in relation to-

- (a) the goods or services used or to be used for any purpose other than for the taxable services provided or rendered or to be provided or rendered by him;
- (b) the goods in respect of which sales tax has not been deposited in the Federal Government treasury by the respective suppliers of goods;
- (c) the services in respect of which the Provincial sales tax has not been deposited in the treasury of the respective Provincial Government, and the services in respect of which the Islamabad Capital Territory sales tax has not been deposited in the treasury of the Federal Government;
- (d) further tax, extra tax or value addition tax levied under the Sales Tax Act, 1990, and the rules or notifications issued thereunder;
- (e) fake, false, forged, flying or fraudulent invoices or the invoices issued by persons black-listed or suspended by Authority or FBR or any other Provincial Sales Tax Authority/Board;
- (f) capital goods and fixed assets not exclusively used in providing or rendering of taxable services;
- (g) goods and services acquired for personal or non-business consumption, excluding the following ones directly used and consumed in the economic activity of a registered person in provision of the services paying sales tax at a rate not less than fifteen per cent ad valorem, such as -
 - (i) vehicles classified under Chapter 87 of the First Schedule to the Customs Act, 1969 (Act No. IV of 1969) and parts (including batteries and tyres and tubes) of such vehicles;
 - (ii) calendars, diaries, gifts, souvenirs and giveaways;

- (iii) garments, uniforms, fabrics, footwear, hand wear, head wear for the employees;
 - (iv) food, beverages and consumptions on entertainments, meetings or seminars or for the consumption of the registered person or his directors, shareholders, partners, employees or guests;
 - (v) electricity, gas and telecommunication services supplied at the residence of the employees or in the residential colonies of the employees;
 - (vi) building materials including cement, bricks, mild steel products, paints, varnishes, distemper, glass products;
 - (vii) office equipment and machines (excluding electronic fiscal cash registers), furniture, fixtures or furnishings;
 - (viii) electrical and gas appliances, pipes and fittings;
 - (ix) wires, cables, sanitary fittings, ordinary electric fittings, electric fans and electric bulbs and tubes; and
 - (x) crockery, cutlery, utensils, kitchen appliances and equipment;
- (h) utility bills not in the name of the registered person unless evidence of consumption of such utilities is provided to the satisfaction of the officer of the Authority not below the rank of Assistant Commissioner;
- (i) goods or services procured or received by a registered person during a period exceeding six months prior to date of commencement of the provision of taxable services by him;
- (j) goods or services used or consumed in a service liable to sales tax at ad valorem rate lesser than fifteen per cent or at specific rate or fixed rate or at such other rates not based on value;
- (k) goods or services as are liable to sales tax, whether a federal sales tax or a provincial sales tax, at specific rate or at fixed rate or at such other rates not based on value or at a rate lesser than fifteen *per cent ad*

valorem and are used or consumed as inputs in the provision of a taxable service under the Act:

Provided that in case of telecommunication services paying sales tax at a rate not less than nineteen and a half *per cent ad valorem*, the amount of sales tax paid on goods and services at *ad valorem* rates not exceeding seventeen *per cent*, can be claimed by the person providing the taxable telecommunication services.

- (l) the amount of sales tax paid on the telecommunication services in excess of nineteen and a half per cent *ad valorem* and the amount of sales tax paid on other taxable goods or services in excess of fifteen per cent *ad valorem*;
- (m) such goods or services as are notified by the Authority to be in-admissible for input tax claim or reclaim or credit or adjustment or deduction;
- (n) goods and services already in use on which the tax is not paid, or, where paid, the input adjustment has been taken before the commencement of the Act or where the input related goods and services were purchased or acquired before such commencement;
- (o) carry forward of the input tax adjustment relating to the period prior to the commencement of the Act;
- (p) goods and services in respect of which input tax adjustment is barred or disallowed under the respective federal and provincial sales tax laws; and
- (q) goods and services which, at the time of filing of return by the buyer or service recipient, have not been declared by the supplier or service provider in his return.

(2) In case where a registered person deals with taxable and non-taxable or exempt services, he shall be entitled to claim or reclaim, for input tax credit or adjustment or deduction, only such proportion of the input tax as is attributable to taxable services in such manner as may be prescribed by the Authority.

(3) No person other than a person registered under sections 25, 26 and 27 of the Act shall claim or adjust or deduct any input tax in respect of sales tax paid on any

goods or services received or procured by him for use or consumption in the provision of taxable services.

16C. Adjustment of Input Tax Paid on Certain Goods and Services.--Notwithstanding anything contained in this Act and without prejudice to provisions of section 16A, the input tax paid on the acquisition of such of the capital goods, machinery and fixed assets as are classified under section XVI, Chapters 84 and 85 of the First Schedule to the Customs Act, 1969 (Act No. IV of 1969), shall be adjustable against the output tax in twelve equal monthly installments.”

Amendment in Section 16.
18, Act VI of 2015.

In the aforesaid Act, in section 18, in sub-section (1), after the word **“provided”**, the words **“or rendered”** shall be inserted

Amendment in Section 17.
19, Act VI of 2015.

In the aforesaid Act, in section 19, in sub-section (1), before the word **“provided”**, the words **“or any previous or subsequent taxable service”** shall be inserted.

Amendment in Section 18.
20, Act VI of 2015.

In the aforesaid Act, in section 20,-

- (a) in sub-section (2), for the word **“on”** appearing after the word **“chargeable”**, the words **“or assessed or determined in relation to”** shall be inserted; and
- (b) after sub-section (2), the following new sub-section shall be inserted, namely: -

“(3) The tax payable by person referred to in sub-section (2), if remains unpaid, the amount of the unpaid tax shall be the first charge on the assets of the business and the persons buying and selling the business shall be jointly and severally liable for payment of the tax.”

Amendment in Section 19.
24, Act VI of 2015.

In the aforesaid Act, in section 24,-

- (a) in sub-section (1), in third line, after the word **“Authority”**, the words **“not below the rank of Assistant Commissioner”** shall be inserted;
- (b) in sub-section (2), for the word **“five”**, the word **“eight”** shall be substituted;
- (c) in sub-section (3), for the word **“twenty”**, the word **“eighty”** shall be substituted;

- (d) in sub-section (5), in clause (a), for the words “**at a low rate**”, the words “**at too low a rate**” shall be substituted; and
- (e) after sub-section (6), the following new sub-section shall be added, namely: -
 - “(7) Notwithstanding anything contained in this Act, Authority may prescribe threshold, parameters, standards and basis for assessment of taxable value of services and the assessment of tax, and the Authority shall have the powers to regulate the system of assessment including the powers for transfer of cases and extension of time limit in exceptional circumstances.”

**Amendment in Section 20.
25, Act VI of 2015.**

In the aforesaid Act, in section 25,-

- (a) for sub-section “(1)”, the following shall be substituted, namely: -
 - “(1) A person shall be registered under this Act who: -
 - (a) is resident;
 - (b) provides any taxable service from his office or place of business in Balochistan;
 - (c) is otherwise required to be registered under any of the provisions of the Act or the rules; or
 - (d) fulfills any other criteria or requirement which the Authority may prescribe under sub-section (2).”
- (b) after sub-section (5), the following shall be inserted, namely: -
 - “**Explanation:** Unless otherwise specified, no person shall be absolved of any tax liability for want of registration under this Act or the rules.”

**Amendment in Section 21.
28, Act VI of 2015.**

In the aforesaid Act, in section 28,-

- (a) in sub-section (1), after the word “**Authority**”, the words “**or any officer of the Authority authorized in this behalf**” shall be inserted;
- (b) in sub-section (2), after the word “**Authority**”, the words “**or any officer of the Authority authorized in this behalf**” shall be inserted;

- (c) in sub-section (3), after the word “**Authority**”, occurring two times, the words “**or any officer of the Authority authorized in this behalf**” shall be inserted;
- (d) in sub-section (5), after the word **Authority**, the words “**or any officer of the Authority authorized in this behalf**” shall be inserted;
- (e) in sub-section (6), after the word “**Authority**”, the words “**or any officer of the Authority authorized in this behalf**” shall be inserted; and
- (f) in sub-section (7), after the word “**Authority**”, the words “**or any officer of the Authority authorized in this behalf**” shall be inserted.

**Amendment in Section 22,
29, Act VI of 2015.**

In the aforesaid Act, in section 29,-

- (a) in sub-section (1), after the word “**Authority**”, the words “**or any officer of the Authority authorized in this behalf**” shall be inserted;
- (b) in sub-section (2), after the word “**Authority**”, the words “**or any officer of the Authority authorized in this behalf**” shall be inserted;
- (c) in sub-section (3), after the word “**Authority**”, the words “**or any officer of the Authority authorized in this behalf**” shall be inserted; and
- (d) in sub-section (4), after the word “**Authority**”, occurring two times, the words “**or any officer of the Authority authorized in this behalf**” shall be inserted.

**Insertion of new Section 23,
29A, Act VI of 2015.**

In the aforesaid Act, after section 29 as so amended, the following new section shall be inserted, namely: -

“29A. Restoration of Registration.--The Authority may, subject to conditions as may be prescribed, reactivate, revive, reinstate or restore any registration which has been de-activated, suspended or cancelled for any reason or under any circumstances.”

**Amendment in Section 24,
30, Act VI of 2015.**

In the aforesaid Act, in section 30, in sub-section (1), after clause (e), the following new clause shall be inserted

“(f) value exclusive of the tax;”

**Amendment in Section 25.
31, Act VI of 2015.**

In the aforesaid Act, in section 31,-

- (a) in sub-section (1), after the word service occurring for the first time, the words **“or a person required to pay tax under this Act or the rules”** shall be inserted;
- (b) in sub-section (2), for the words **“service for”**, the words **“or receiving services for the”** shall be substituted;
- (c) in sub-section (3), for the words **“class of person”**, the words **“class of persons”** shall be substituted; and
- (d) in sub-section (5), for the words **“Companies Ordinance, 1984 (XLVI of 1984)”**, the words **“Companies Act, 2017 (Act No. XIX of 2017)”** shall be substituted.

**Amendment in Section 26.
32, Act VI of 2015.**

In the aforesaid Act, in section 32, in sub-section (1), for the word **“five”**, the word **“ten”** shall be substituted.

**Amendment in Section 27.
33, Act VI of 2015.**

In the aforesaid Act, in section 33,-

- (a) in sub-section (1), after the word **“maintained”**, the words **“or obtained”** shall be inserted;
- (b) in sub-section (2), for the word **“my”**, the word **“any”** shall be substituted;
- (c) in sub-section (2), for the word **“in”**, the word **“is”** shall be substituted; and
- (d) in sub-section (7), at the end of clause (b) after semi-colon, the word **“and”** shall be inserted.

**Amendment in Section 28.
34, Act VI of 2015.**

In the aforesaid Act, in section 34,-

- (a) in heading, for the words “**Special Audit by Chartered Accountants or Cost Accountants**”, the words “**Audit by Special Audit Panels**” shall be substituted; and
- (b) for sub-section “(1)”, the following shall be substituted, namely: -

“(1) The Authority may, by notification in the official Gazette, appoint as many special audit panels as may be necessary, comprising of two or more members from the following, to conduct audit or special audit or forensic investigation of the records of a registered person, including audit of refund claims or input tax credit claims: -

- (a) an officer of the Authority;
- (b) a Chartered Accountant or a firm of Chartered Accountants as defined under the Chartered Accountants Ordinance, 1961 (X of 1961);
- (c) a Cost and Management Accountants or a firm of Cost and Management Accountants as defined under the Cost and Management Accountants Act, 1966 (XIV of 1966);
- (d) any other person appointed by the Authority having expertise of conducting special audit or forensic investigation or both of the records of any registered person; and
- (e) the scope of audit or special audit or forensic investigation shall be determined by the Authority or the Commissioner authorized by the Authority on case to case basis. In addition, the Authority may, where it considers appropriate, also get such audit or special audit or forensic investigation conducted jointly with FBR or other Provincial Tax Authorities / Board.”

Amendment in Section 29. 35, Act VI of 2015.

In the aforesaid Act, in section 35,-

- (a) in section 35, after sub-section (1), the following new sub-section shall be inserted.

“(1A) A statement, in the prescribed manner, filed by a person who is only obliged to deduct or withhold tax, shall be treated as a return of that person, provided that such a statement shall not be a substitute for the return required to be filed by a person providing taxable services.”

- (b) in sub-section (4), for the word “**gazette**”, the word “**Gazette**” shall be substituted; and
- (c) in sub-section (6), for the words “**A registered person**”, the words “**Subject to rules, a registered person may**”, shall be substituted.

Amendment in Section 30.
36, Act VI of 2015.

In the aforesaid Act, in section 36, for the word “**from**”, the word “**form**” shall be substituted.

Amendment in Section 31.
37, Act VI of 2015.

In the aforesaid Act, in section 37, after the words “**be directed**”, the words “**by directed**” shall be omitted.

Amendment in Section 32.
39, Act VI of 2015.

In the aforesaid Act, in section 39,-

- (a) in clause (c) of sub-section (1), after the words “**Additional Commissioner**”, the words “**of the Authority**” shall be omitted being superfluous;
- (b) in clause (f) of sub-section (1), after the words “**Audit Officer**”, the words “**of the Authority**” shall be omitted being superfluous; and
- (c) in clause (g) of sub-section (1), after the words “**Inspector**”, the words “**of the Authority**” shall be omitted being superfluous.

Amendment of Heading 33.
Chapter VIII, Act VI of 2015.

In the aforesaid Act, in Chapter VIII, in heading to correct spelling mistake, for the word “**PENALITIES**”, the word “**PENALTIES**” shall be substituted.

Amendment in Section 34.
48, Act VI of 2015.

In the aforesaid Act, in section 48, in sub-section (2), in the table,-

- (a) against S.No.1, in column-4, for the figure “**25**”, the words and figures “**25 and 27**” shall be substituted; and

- (b) against S.No.5, for the existing entries, the following shall be substituted, namely: -

S. No.	Offences	Penalties	Section
5	Where a person, without any reasonable cause, fails to produce the record or information despite receipt of a notice from the Authority or any officer of the Authority directing him to produce such record or information.	Such person shall pay a penalty of twenty five thousand rupees for the first default and fifty thousand rupees for each subsequent default	30, 32, 53 and 57

- (c) against S.No.10,
- (i) in column-3, for the full stop appearing at the end, a colon “:” shall be substituted and then the following “**proviso**” shall be inserted:

“Provided that where any recipient of a service does not pay the amount of tax due to be paid to a service provider, such recipient shall also be liable to action for obstruction under this provision.”

- (ii) in column-4, for the word “**General**”, the words and figures “**General and section 59 and section 72**” shall be substituted.

Amendment in Section 35. 50, Act VI of 2015.

In the aforesaid Act, in section 50,-

- (a) in section 50, for the word “**Government**”, the word “**Authority**” shall be substituted;
- (b) in section 50, for the word “**gazette**”, the word “**Gazette**”, shall be substituted; and
- (c) in section 50, for the word “**of**” appearing after the word whole, the word “**or**” shall be substituted.

Amendment in Section 36. 52, Act VI of 2015.

In the aforesaid Act, in section 52,-

- (a) in sub-section (1), for the word “**misconstruction**”, the word “**miscalculation**” shall be substituted;
- (b) in sub-section (1), for the word “**three**”, the word “**five**” shall be substituted;
- (c) in sub-section (4), for the word “**twenty**”, the word “**eighty**” shall be substituted;
- (d) in sub-section (5), the words “**not exceeding thirty days**”, shall be omitted; and
- (e) after sub-section (5), the following new sub-sections shall be inserted, namely: -

“(6) Where any person, required to withhold tax under provision of this Act or the rules made thereunder, fails to withhold the tax or fails to deposit the deducted or withheld amount of the tax in the prescribed manner, an officer of the Authority shall determine the amount in default and order its recovery in the prescribed manner.

(7) For the purpose of this section, the expression “relevant date” means the time of payment of tax or charge as provided under section 18 of the Act.

(8) Notwithstanding anything contained in this Act, the Authority shall have the powers to regulate the system of determination of liability under this section including the powers for transfer of cases and extension of time limit in exceptional circumstances.”

Insertion of new Section 37. 52A, Act VI of 2015.

In the aforesaid Act, after section 52 as so amended, the following new section shall be inserted, namely: -

“52A. Short Paid Amounts Recoverable Without Notice. --Notwithstanding any of the provisions of this Act, where a registered person pays the amount of tax less than the tax due as indicated in his return, the short-paid amount of tax along with default surcharge shall be recovered from such person by attaching his bank accounts, without giving him a show cause notice and without prejudice to any other action prescribed under section 72 of this Act or the rules made under this Act:

Provided that no penalty under section 48 of this Act shall be imposed unless a show cause notice is given to such person.”

- Amendment in Section 54, Act VI of 2015.** 38. **In the aforesaid Act, in section 54**, in sub-section (1), after the word “Authority”, the words “**not below the rank of Assistant Commissioner**”, shall be inserted.
- Amendment in Section 56, Act VI of 2015.** 39. **In the aforesaid Act, in section 56**, in sub-section (3), for the word “if”, the word “of”, shall be substituted.
- Amendment in Section 57, Act VI of 2015.** 40. **In the aforesaid Act, in section 57,-**
- (a) for sub-section (2), the following new sub-section shall be substituted, namely: -
- “(2)** An officer of the Authority conducting an audit, enquiry, investigation or otherwise for the purposes of this Act or the rules, may require in writing any person to furnish any information as is held by that person.”
- (b) in sub-section (3), after the word “**Authority**”, occurring second time, the words “**or an officer authorized by the Authority**”, shall be inserted.
- (c) in sub-section (3), for the word “ad”, the word “**and**”, shall be substituted;
- (d) in sub-section (4), -
- (i) after the word “information”, the comma and words “**data and documents**”, shall be inserted;
- (ii) for the words and figure “**sub-section (2) and (3)**”, the words “**this section**” shall be substituted;
- (iii) for the words “**the officer**”, the words “**an officer of the Authority**”, shall be substituted; and
- (iv) after the word “**Authority**”, occurring second time, the words “**or an officer of the Authority**”, shall be inserted.
- Amendment in Section 59, Act VI of 2015.** 41. **In the aforesaid Act, in section 59**, in heading, after the word “**officer**”, the words “**of the Authority**”, shall be inserted.
- Amendment in Section 60, Act VI of 2015.** 42. **In the aforesaid Act, in section 60,-**

- (a) in sub-section (1), in clause (b), after the word “**refunded**”, the words “**exceeds one million rupees, but**”, shall be omitted;
- (b) in sub-section (1), in clause (c), for the word “**dose**”, the word “**does**” shall be substituted; and
- (c) in sub-section (2), for the word “**he**”, the word “**the**” shall be substituted.

**Insertion of new Section 43.
60A, Act VI of 2015.**

In the aforesaid Act, after section 60 as so amended, the following new section shall be inserted, namely: -

“60A. Monitoring or Tracking by Electronic or Other Means.--(1) Subject to such conditions, restrictions and procedure, as it may deem fit to impose or specify, the Authority may, by notification in the official Gazette, specify any registered person or class of registered persons or any of the services or class of services in respect of which monitoring or tracking of provision of service or services may be implemented through electronic or other means as may be prescribed.

(2) The Authority may, in the prescribed manner, devise and implement an electronic system for monitoring and capturing the transactions recorded or the invoices issued by a registered person or a class of registered persons or a service or services or class of services, and transferring the information, obtained by such monitoring or capturing of transactions or invoices, to the computer systems of the Authority on real time basis or otherwise.

(4) From such date as may be prescribed by the Authority, the persons providing or rendering taxable services shall compulsorily use such electronic means or systems, including fiscal cash registers, as may be specified or prescribed by the Authority, for issuance of tax invoice.”

**Amendment in Section 44.
61, Act VI of 2015.**

In the aforesaid Act, in section 61, in sub-section (1) after the word “Act”, the words “**or the rules made thereunder**” shall be inserted.

**Amendment in Section 45.
62, Act VI of 2015.**

In the aforesaid Act, in section 62, in sub-section (1), for the word “act”, the word “Act” shall be substituted.

**Amendment in Section 46.
63, Act VI of 2015.**

In the aforesaid Act, in section 63,-

- (a) in sub-section (1), for the figure “60”, the word and figures “23, 24, 27, 28, 29, 48, 49, 52, 60, 74 and 81” shall be inserted; and
- (b) in sub-section (2), after clause (c), the following new clause shall be inserted, namely: -

“(cc) in case the appellant desires to be heard through an agent or authorized representative in terms of section 73 or section 76, be accompanied with a Letter of Authorization, as prescribed;”

- Amendment in Section 47.** **64, Act VI of 2015.** **In the aforesaid Act, in section 64,** in sub-section (5), for the word “**resecting**”, the word “**respecting**” shall be substituted.
- Amendment in Section 48.** **65, Act VI of 2015.** **In the aforesaid Act, in section 65,-**
- (a) in sub-section (1), for the word “**sting**”, the word “**setting**” shall be substituted;
 - (b) in sub-section (4), for the bracket and word “**(Appeals)**”, the brackets and word “**(Appeals)**” shall be substituted; and
 - (c) in sub-section (5), for the word “**writhing**”, the word “**writing**” shall be substituted.
- Substitution of Section 49.** **66, Act VI of 2015.** **In the aforesaid Act,** for section “**66**”, the following shall be substituted, namely: -
- “66. Appellate Tribunal. -- (1)** There shall be an Appellate Tribunal established by the Government to exercise the functions conferred on such Tribunal by this Act or the rules made thereunder.
- (2) The Appellate Tribunal shall consist of a Chairperson and such other judicial and technical members as are appointed by the Government having regard to the needs of the Tribunal.
- (3) A person may be appointed as a Judicial Member of the Appellate Tribunal for a period of three years from amongst the persons who –
- (a) is or has been a Judge of the Balochistan High Court, or is or has been Judge of a District and Session Court with at least two years of service as a District and Session Judge; or
 - (b) is not more than sixty-five years of age on the date of appointment; or
 - (c) a Judicial member, if being in service, shall be appointed in consultation with the Balochistan High Court.
- (4) A person may be appointed as a Technical Member of the Appellate Tribunal for a period of three years from amongst the persons who –
- (a) is a retired officer in BS-21 of the Federal Board of Revenue; or
 - (b) is or has been a Commissioner of the Balochistan Revenue Authority or Federal Board of Revenue having at

least two years of experience as Commissioner (Appeals); or

- (c) is not more than sixty-five years of age on the date of appointment;

(5) The technical members of the Appellate Tribunal shall be eligible for re-appointment for a similar term, provided that there shall be no further re-appointment of such person on expiry of second term.

(6) The Government shall appoint a member of the Appellate Tribunal as Chairperson of the Appellate Tribunal and, except in special circumstances, the person appointed should be a judicial member.

(7) The powers and functions of the Appellate Tribunal shall be exercised and discharged by Benches constituted from members of the Tribunal by the Chairperson of the Appellate Tribunal.

(8) Subject to sub-section (7), a Bench shall consist of not less than two members of the Appellate Tribunal and shall be constituted in such a manner as to contain equal number of judicial and technical members, or so that the number of members of one class does not exceed the number of members of the other class by more than one.

(9) The government may, by notification in the official Gazette, direct that all or any of the powers of the Appellate Tribunal shall be exercised by: -

- (a) any one member; or
- (b) more members than one, jointly or severally.

(10) Notwithstanding anything contained in sub-sections (7) and (8), the Chairperson may constitute as many Benches consisting of a single member as he may deem necessary to hear such cases or class of cases as the Government may by order in writing, specify.

(11) The Chairperson or any other member of the Appellate Tribunal authorized in this behalf by the Chairperson, may sitting singly, dispose of any case where the amount of tax or penalty involved does not exceed five million rupees.

(12) Subject to sub-section (10), if the members of a Bench differ in opinion on any

point, the point shall be decided according to the opinion of the majority.

(13) If the members of a Bench are equally divided on a point, they shall state the point on which they differ and the case shall be referred by the Chairperson for hearing on that point to one or more other members of the Appellate Tribunal, and the point shall be decided according to the opinion of the majority of the members of the Tribunal who have heard the case including those who first heard it.

(14) If there are an equal number of members on the Appellate Tribunal, the Government may appoint an additional member for the purpose of deciding the case on which there is a difference of opinion.

(15) Subject to this Act, the Appellate Tribunal shall have the power to regulate its own procedure, and the procedure of benches of the Tribunal in all matters arising out of the discharge of its functions including the places at which the benches shall hold their sittings.

(16) The Government may from time to time increase or decrease the number of members of the Appellate Tribunal by way of notification in the official Gazette.”

**Amendment in Section 50.
68, Act VI of 2015.**

In the aforesaid Act, in section 68,-

- (a) in sub-section (1), for the word “if”, the word “of” shall be substituted; and
- (b) in sub-section (3), for the word “odder”, the word ”order” shall be substituted.

**Amendment in Section 51.
71, Act VI of 2015.**

In the aforesaid Act, in section 71,-

- (a) in heading, for the word “Alternate”, the word “Alternative” shall be substituted;

- (b) in sub-section (1), for the clauses “(c), (d) and (e)”, the clauses “(c) and (d)” shall be substituted.

“(c) relaxation of any procedural or technical irregularities and condonation of any prescribed time limitation; and

- (d) any other specific relief required to resolve the dispute, may apply to the Authority for the appointment of a committee for the resolution of any dispute mentioned in detail in the application.”

**Insertion of new Section 52.
71A, Act VI of 2015.**

In the aforesaid Act, after section 71as so amended, the following new section shall be inserted, namely: -

“71A. Appointment of Ombudsman.-- Government may appoint an Ombudsman or may assign duties and functions of Ombudsman to any officer retired or serving not below the rank of BS-21 officer to act as an Ombudsman with regard to the redressal of grievances of the tax payers or the registered persons for maladministration involving in attention, neglect, inordinate delays and ineptitude on the part of an officer of the Authority in the discharge of his function and duties, and may advise the Authority to adopt corrective measures for implementation of such advice. Government may frame rules in consultation with the Authority for implementation of the provisions of this section.”

**Amendment in Section 53.
72, Act VI of 2015.**

In the aforesaid Act, in section 72,-

- (a) in sub-section (1), after clause (b), the following new clause shall be inserted, namely: -

“(b) require by a notice in writing payment of money owed to a taxpayer by any person on account of legally enforceable relations created between the taxpayer and the other person including but not limited to purchase contracts, contracts with credit or financial institutions or with banking companies, lease contracts, loan agreements, building loan contracts, life insurance contracts, employment or work contracts.”

(b) in sub-section (1), for the existing clauses “(c) and (d)”, the following shall be substituted, namely: -

“(c) require, by notice in writing, any bank to attach the person’s bank accounts and to remit the amount, sought to be recovered, to the Authority;

(d) place embargo on economic activity of the person or seal the business premises of the person till such time as the amount of tax is paid or recovered in full;”

- (c) in sub-section (1), in clause (f), the full stop “.” appearing at the end shall be substituted by a colon “:” and thereafter the following “**Proviso**”, shall be added, namely: -

“Provided that no action shall be taken against the person during the pendency of appeal, if any, filed under section 63 of the Act, if he deposits at least twenty-five per cent the amount of the tax demanded from him.”

- (d) in section 72, after sub-section (2), the following new sub-sections shall be inserted.

“(3) For the purpose of recovery of tax, penalty or any other demand raised under this Act or the rules, the Authority or any officer of the Authority authorized in this behalf, shall have the same powers of a Civil Court under the Code of Civil procedure, 1908 (V of 1908) for recovery of an amount due under a decree.

(4) Provisions of Land Revenue Act, 1967 would *mutatis mutandis* apply for the recovery of the arrears of the taxable amount to any person under this Act or rules made thereunder.

(5) The Deputy Commissioner and the Assistant Commissioner of the Authority shall have and exercise the powers of the Collector and Assistant Collector respectively as defined in Land Revenue Act, 1967 for the purposes of recovery of arrears of Sales Tax.”

Amendment in Section 54.
73, Act VI of 2015.

In the aforesaid Act, in section 73, in sub-section (1), in clause (a), after the word “**of**”, comma “**,**” shall be omitted.

Amendment in Section 55.
76, Act VI of 2015.

In the aforesaid Act, in section 76, in heading, for the word “**Theorized**”, the word “**Authorized**” shall be substituted.

Amendment in Section 56.
78, Act VI of 2015.

In the aforesaid Act, in section 78, in sub-section (1), for the word “**government**”, the word “**Government**” shall be substituted.

Insertion of new Section 57.
78A, Act VI of 2015.

In the aforesaid Act, after section 78 as so amended, the following new section shall be inserted, namely: -

“78A. Power to Restrain Certain Authorities.--The Authority may, with the approval of the Government and by notification in the official Gazette, require that any authority competent to issue or renew a license or to grant permission to any person to engage in an economic activity which is a taxable service, shall not issue or renew such license or grant permission unless the licensee or the grantee furnishes the evidence that he is a duly registered person under section 25, section 26 or section 27 of the Act.”

Amendment in Section 58.
79, Act VI of 2015.

In the aforesaid Act, in section 79, in sub-section (2), after the word “may”, the words “make the rules to” shall be inserted.

Amendment in Section 59.
80, Act VI of 2015.

In the aforesaid Act, in section 80, -

- (a) in sub-section (4), after the word “time”, the word “of” shall be inserted;
- (b) in sub-section (6), for the word “wishes”, the word “wishes” shall be substituted; and
- (c) in sub-section (7), for the words “notification order assessments and requisitions from the authority”, the words “notifications, notices, show cause notices, orders, assessments and requisitions from the Authority” shall be substituted.

Amendment in Section 60.
82, Act VI of 2015.

In the aforesaid Act, in section 82, after the word and comma “may,” the words “on written request of a registered person and” shall be inserted.

Amendment in Section 61.
86, Act VI of 2015.

In the aforesaid Act, in section 86, after sub-section (1), the following shall be added, namely: -

“Explanation: For the purpose of this section, the expression “act or thing to be done” includes any act or thing to be done by a registered person or by the authorities specified in section 39 of the Act.”

**Amendment in Section 62.
87, Act VI of 2015.**

In the aforesaid Act, in section 87, -

- (a) in sub-section (1), after the word **“suit”**, the words **“or other legal proceedings”** shall be inserted;
- (b) in sub-section (1), after the word **“modify”**, the words and comma **“any notice issued,”** shall be inserted;
- (c) in sub-section (1), for the words **“any tax made”**, the words **“any collection of tax made or any action taken for collection or recovery of any tax or arrears of tax”** shall be substituted;
- (d) in sub-section (2), after the word **“any”** appearing second time, the words **“action taken or notice issued or any decision made or any”** shall be inserted;
- (e) in sub-section (3), for the word **“government”**, the word **“governmental”** shall be substituted; and
- (f) in sub-section (3), for the word **“except with the”**, the words **“rules, instructions or directions made or issued thereunder without prior”** shall be substituted.

**Amendment in Section 63.
88, Act VI of 2015.**

In the aforesaid Act, in section 88, in sub-section (2), for the word and figure **“2ho”**, the word **“eight”** shall be substituted.

**Amendment in Section 64.
89, Act VI of 2015.**

In the aforesaid Act, in section 89, -

- (a) in sub-section (2), for the word **“forum”**, the words **“Appellate Tribunal, or”** shall be substituted.
- (b) in sub-section (3), for the word **“nay”**, the word **“any”** shall be substituted.

(c) for sub-section “(5)”, the following shall be substituted, namely: -

“(4) The assessment, referred to in sub-section (2), shall be made by the officer of the Authority competent under this Act to make an assessment in respect of a financial year beginning after the date notified under sub-section (3) of section 1 of the repealed Ordinance, in accordance with the procedure specified in this Act.

(5) The recovery of any sum found due as a result of the assessment under sub-section (2) shall be recovered under the provisions of this Act.

(6) Any sales tax payable but not paid under the Balochistan Sales Tax Ordinance, 2000 (II of 2000) may be recovered under this Act, but without prejudice to any action already taken for the recovery of the amount under the said Ordinance.”

**Insertion of new Section 65.
90, Act VI of 2015.**

In the aforesaid Act, after section 89 as so amended, the following three new sections shall be added, namely: -

“90. Prize Schemes to Promote Tax Culture.-- The Authority may, with the approval of the Government, prescribe prize schemes to encourage the general public to make purchases only from registered persons issuing tax invoices”

“91. Reward to Whistleblowers. --(1) The Authority may, with the approval of the Government, sanction reward to a whistleblower.

(2) The Authority may, by notification, prescribe the procedure in this behalf and also specify the apportionment of reward sanctioned under this section for a whistleblower.

(3) The claim for reward by the whistleblower shall be rejected if—

- (a) the information provided is of no value;
- (b) the Authority already had the information;
- (c) the information was available in public records; or
- (d) no collection of tax is made from the information provided by a whistleblower.

(4) Where, after providing an opportunity of being heard, it is found that a whistleblower has provided false, misleading or frivolous information; he shall be liable to a penalty of one hundred thousand rupees.

(5) In this section, ‘whistleblower’ means a person who reports concealment or evasion of tax or tax fraud leading to detection or collection of the tax.”

“92. Validation. -- Notwithstanding anything contained in this Act or any law for the time being in force, or any judgment, decree or order of any court, the notifications issued by the Authority and the notices issued or orders passed by the officers of Authority for registration of taxpayer or for levy, collection, withholding, payment or recovery of tax shall be deemed to have been validly issued or passed under this Act.”

Substitution of the First and Second Schedules, Act VI of 2015.

66. **In the aforesaid Act,** for the existing First Schedule and Second Schedule, the following shall be substituted, namely:-

“FIRST SCHEDULE
(Classification of Services)
See sub-section (147) of Section 2

Tariff Heading	Description
(1)	(2)
98.01	Services provided or rendered by hotels, motels, boatels, resorts, guesthouses, farmhouses, restaurants, clubs, caterers, marriage halls, lawns, mandap, pandal, shamiana, messes and hostels.
9801.1000	Services provided or rendered by hotels, motels, boatels, resorts, guesthouses and farmhouses.
9801.2000	Services provided or rendered by restaurants including café, coffee houses, food huts, ice-cream shops and eateries.
9801.3000	Services provided or rendered by caterers, suppliers of food and drinks.
9801.4000	Services provided or rendered by clubs.
9801.5000	Services provided or rendered by marriage halls, lawns, mandap, pandal and shamiana including floral and decoration, etc.
9801.6000	Services provided or rendered by messes and hostels.
9801.9990	Ancillary services provided or rendered relating thereto “Tariff Heading 98.01”.
98.02	Advertisements.
9802.1000	Advertisement on T.V.
9802.2000	Advertisement on radio.
9802.3000	Advertisement on closed circuit T.V.
9802.4000	Advertisement in newspapers and periodicals including magazines, pamphlets, banners, etc.
9802.5000	Advertisement on cable T.V. network.
9802.6000	Advertisement on poles, walls, buildings and vehicles, etc.
9802.7000	Advertisement on billboards, signboards, digital boards, hoardings, etc.
9802.8000	Sale of space for advertisement services.
9802.9000	Advertisement on websites or internet or cell phones.
9802.9990	Other similar services.
98.03	Transportation or travelling of passengers.
803.1000	Travelling of passengers by road, rail, aircraft and ship whether in, from or to Balochistan.
9803.2000	Travelling of passengers by road, rail, aircraft and ship embarking for international journey from Balochistan.
9803.3000	Chartered flight services originating from any airfield in Balochistan.
9803.4000	Flyover of aircraft across the territorial jurisdiction of Balochistan without being to land or to land for non-traffic purpose like emergency as per the Civil Aviation agreement with the countries.
9803.9990	Other similar service.
98.04	Transportation or carriage of goods.
9804.1000	Domestic transportation or carriage of goods by road, rail, aircraft, ship or through pipeline or conduit whether in, from or to Balochistan.
9804.2000	International transportation or carriage of goods by road, rail, aircraft and ship originating from Balochistan.
9804.9990	Other similar services.
98.05	Services provided or rendered by persons authorized to transact business on behalf of others.
9805.1000	Shipping agents.
9805.2000	Stevedores.
9805.2100	Ship management services,
9805.3000	Freight forwarding agents.
9805.4000	Customs Agents.

9805.5000	Travel agents.
9805.5100	Tour operators,
9805.5200	Hajj operators.
9805.6000	Recruiting agents.
9805.7000	Advertising agents.
9805.8000	Ship chandlers.
9805.9000	Share transfer agents.
9805.9100	Sponsorship services,
9805.9200	Business support services,
9805.9300	Insurance agents,
9805.9400	Real estate agents,
9805.9990	Other similar services.
98.06	Services provided or rendered in the matters of sale and purchase or hire of movable or immovable goods or property.
9806.1000	Sale and purchase or hire of immovable property.
9806.2000	Property dealers.
9806.3000	Renting of immovable property.
9806.4000	Car or automobile dealers.
9806.5000	Dealers of second hand goods other than car or automobile.
9806.6000	Supply of movable property by way of lease, license or similar arrangements.
9806.9990	Other similar services.
9807.0000	Services provided or rendered by builders or developers for (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 including express cargo and logistic services.
9809.0000	Services provided or rendered by persons engaged in contractual execution of work or furnishing supplies.
9810.0000	Services provided or rendered for personal care by beauty parlors, beauty clinics, slimming clinics, salons, manicure and pedicure centers.
9811.0000	Services provided or rendered by laundries and dry cleaners.
98.12	Telecommunication services
9812.1000	Telephone services.
9812.1100	Fixed line voice telephone services,
9812.1200	Wireless telephone,
9812.1210	Cellular telephone,
9812.1220	Wireless Local Loop telephone,
9812.1300	Video telephone,
9812.1400	Payphone cards,
9812.1500	Prepaid calling cards,
9812.1600	Voice mail service,
9812.1700	Messaging service,
9812.1710	Short Message service (SMS),
9812.1720	Multimedia message service (MMS),
9812.1910	Shifting of telephone connection,
9812.1920	Installation of telephone extension,
9812.1930	Provision of telephone extension,
9812.1940	Changing of telephone connection,
9812.1950	Conversion of NWD connection to Non-NWD or vice versa,
9812.1960	Cost of telephone set,
9812.1970	Restoration of telephone connection,
9812.1990	Other similar services.
9812.2000	Bandwidth services.
9812.2100	Copper line based,

9812.2200	Fiber-optic based,
9812.2300	Co-axial cable based,
9812.2400	Microwave based,
9812.2500	Satellite based,
9812.2600	Voice over IP services,
9812.2900	Other similar services.
9812.3000	Telegraph.
9812.4000	Telex.
9812.5000	Tele-fax.
9812.5010	Store and forward fax services,
9812.5090	Other similar services,
9812.6000	Internet services.
9812.6010	Internet services including email services,
9812.6020	Dial-up internet services,
9812.6030	Broadband services for DSL connection,
9812.6040	Copper line based,
9812.6050	Fiber-optic based,
9812.6060	Co-axial cable based,
9812.6070	Wireless based,
9812.6080	Satellite based,
9812.6090	Internet/email/Data/SMS/MMS services on WLL networks,
9812.6100	Internet/email/Data/SMS/MMS services on cellular mobile networks,
9812.6190	Other similar services.
9812.6200	Data Communication Network services (DCNS),
9812.6210	Copper Line based,
9812.6220	Co-axial cable based,
9812.6230	Fiber-optic based,
9812.6240	Wireless/Radio based,
9812.6250	Satellite based,
9812.6290	Other similar services.
9812.6300	Value added data services,
9812.6310	Virtual private Network services (VPN),
9812.6320	Digital Signature service,
9812.6390	Other similar services.
9812.9000	Audio text services.
9812.9100	Tele-text services,
9812.9200	Trunk radio services,
9812.9300	Paging services,
9812.9400	Voice paging services,
9812.9410	Radio paging services,
9812.9500	Vehicle and other tracking services,
9812.9600	Burglar and security alarm services,
9812.9990	Other similar services.
98.13	Services provided or rendered by financial institutions including insurance companies, cooperative financing societies, leasing companies, modarabas, musharikas, ijarahs, foreign exchange companies, banking and non-banking financial companies and other persons dealing in any such services.
9813.1000	Services provided or rendered in respect of insurance to a policy holder by an insurer, including a reinsurer:
9813.1100	Goods insurance,
9813.1200	Fire insurance,
9813.1300	Theft insurance,
9813.1400	Marine insurance,

9813.1500	Life insurance,
9813.1600	Health insurance,
9813.1700	Crop insurance.
9813.2000	Cooperative financing societies.
9813.3000	Services provided or rendered in respect of leasing:
9813.3100	Financial leasing,
9813.3200	Hire purchase leasing,
9813.3300	Operating leasing including commodity and equipment leasing, etc.
9813.3900	Services provided or rendered in respect of modaraba, musharikas and ijarahs financing.
9813.4000	Services provided or rendered by banking companies in relation to:
9813.4100	Guarantee,
9813.4200	Brokerage,
9813.4300	Letter of credit including advance, sight or usance L/C for import and export,
9813.4400	Issuance of pay order and demand draft,
9813.4500	Bill of exchange,
9813.4600	Transfer of money or remittance including telegraphic transfer, mail transfer and electronic transfer both domestic and foreign,
9813.4700	Bank guarantee,
9813.4800	Bill collection (clean or documentary) and bill discounting commission,
9813.4900	Safe deposit lockers,
9813.4910	Safe vaults,
9813.4920	Advances and loans,
9813.4930	Other service charges as per SOBC including CIB reports, credit reports, standing instructions, training charges, security movement charges, annual subscription, POS local/international, call centers, sale /purchase of securities (Bonds/ Shares / Debentures/ NIT etc.), investment banking, dispatch/ communication, capital market, vostro account charges, forward contracts, etc.
9813.5000	Issuance, processing and operation of credit and debit cards.
9813.6000	Commission and brokerage of foreign exchange dealings.
9813.7000	Automated Teller Machine operations, maintenance and management.
9813.8000	Service provided as banker to an issue.
9813.9000	Foreign exchange companies.
9813.9100	Services provided or rendered by non-banking finance companies or institutions,
9813.9990	Other similar services.
98.14	Services provided or rendered by architects, town planners, contractors, property developers or promoters, landscape designers and interior decorators.
9814.1000	Architects or town planners.
9814.2000	Contractor of building (including water supply, gas supply and sanitary works), roads and bridges, electrical and mechanical works (including air conditioning), horticultural works, multi-discipline works (including turn-key projects) and similar other works.
9814.3000	Property developers or promoters.
9814.4000	Landscape designers.
9814.5000	Interior decorators.
9814.9990	Other similar services.
98.15	Services provided or rendered by professionals and consultants, etc.
9815.1000	Medical practitioners and consultants.
9815.2000	Legal practitioners and consultants.
9815.3000	Accountants and auditors.
9815.4000	Management consultants.
9815.5000	Technical, scientific and engineering consultants.
9815.6000	Software or IT based system developers and consultants.
9815.7000	Tax practitioners and consultants.
9815.8000	Corporate law practitioners and consultants.

9815.9000	Human resource and personal development consultants.
9815.9100	Healthcare consultants,
9815.9990	Other similar services.
9816.0000	Services provided or rendered in respect of manufacturing or processing for others on toll basis or job basis.
9817.0000	Services provided or rendered by laboratories and medical diagnostic centers including X-Rays, CT Scan, M.R. Imaging, Ultrasound, etc.
9817.1000	Medical diagnosing of patients including X-Rays, CT Scan, M.R. Imaging, Ultrasound, etc.
9817.2000	Pathological laboratories.
9817.3000	Radiological laboratories.
9817.4000	Scientific laboratories.
9817.5000	Chemical laboratories.
9817.6000	Mechanical laboratories.
9817.7000	Electrical or electronic laboratories.
9817.8000	Geological laboratories.
9817.9990	Other such laboratories.
98.18	Services provided or rendered by specialized agencies.
9818.1000	Security agency.
9818.2000	Credit rating agency.
9818.3000	Market research agency.
9818.4000	Opinion poll agency.
9818.9990	Other such agencies.
98.19	Services provided or rendered by specified persons or businesses.
9819.1000	Stockbrokers, futures brokers and commodity brokers.
9819.1100	Underwriters,
9819.1200	Indenters,
9819.1300	Commission agents,
9819.1400	Packers and movers.
9819.2000	Foreign exchange companies, forex dealers or money changers.
9819.3000	Rent-a-car or automobile rental service.
9819.4000	Prize bond dealers.
9819.5000	Surveyors.
9819.6000	Designers including fashion designers.
9819.7000	Outdoor photographers and videographers.
9819.8000	Public relation services.
9819.8100	Cable TV operators,
9819.8200	TV and radio production services,
9819.8300	Video tape production services,
9819.8400	Sound record services,
9819.8500	Technical testing and analysis services,
9819.8600	Services provided or rendered by a registrar to an issue, depository and transfer of shares.
9819.9000	Auctioneers.
9819.9100	Copy right services,
9819.9200	Art painters.
9819.9300	Services provided or rendered by port operators and port terminal operators,
9819.9400	Services provided or rendered by airport operators and airport terminal operators,
9819.9500	Services provided or rendered by airport service providers and airport ground service providers,
9819.9990	Other similar services.
98.20	Services provided or rendered by specialized workshops or undertakings.
9820.1000	Auto-workshops including motor mechanic shops, air conditioning fitting and cleaning services.

9820.2000	Workshops for industrial machinery construction and earth moving machinery or other special purpose machinery, etc.
9820.3000	Workshops for electric or electronic equipments or appliances including computer hardware.
9820.4000	Car or automobile washing or similar service stations.
9820.9990	Other such workshops.
98.21	Services provided or rendered in specified fields.
9821.1000	Healthcare center, gyms or physical fitness centers, etc.
9821.2000	Indoor sports and games centers.
9821.3000	Baby care centers.
9821.4000	Body massages and sauna centers.
9821.9990	Other similar services.
98.22	Services provided or rendered for specified purposes.
9822.1000	Fumigation services.
9822.2000	Maintenance or cleaning services.
9822.3000	Janitorial services.
9822.4000	Dredging or de-silting services.
9822.9990	Other similar services.
9823.0000	Franchise services, including royalty, technical or other licensing services.
9824.0000	Construction services.
9825.0000	Management services, including fund and asset management services.
9826.0000	Technical services.
9827.0000	Exhibition or convention services.
9828.0000	Public bonded warehouse services.
9829.0000	Program producers and production houses.
9830.0000	Human resource and personal development services.
9831.0000	Race Clubs.
9832.0000	Labour and manpower supply services.
9833.0000	Film and drama studios including mobile stage shows or cinemas.
9834.0000	Brokerage (other than stocks) and indenting services.
9835.0000	Call centers.
9836.0000	Internet café.
9837.0000	Ready mix concrete services.
9838.0000	Intellectual property services.
9839.0000	Erection, commissioning and installation services.
9840.0000	Electric power transmission or distribution services.
9841.0000	Evaluation services including competency and eligibility testing services.
9842.0000	Cosmetic, plastic surgery and transplant services.
9843.0000	Actuarial services.
9844.0000	Car parking services.
9845.0000	Supply chain management or distribution (including delivery) services.
9846.0000	Notary public and stamp vending services.
9847.0000	CMT stitching services.
9848.0000	Repair and maintenance services.
9849.0000	Forward contract services.
9850.0000	Packaging and handling services.
9851.0000	Toll tax and octroi services.
9852.0000	Broad casting services.
9853.0000	Ride hailing services.
9854.0000	Tuition and coaching centers.
9855.0000	Vocational centers.
9856.0000	Training services.
9857.0000	Entertainment services.
9858.0000	Amusement parks including theme and water parks.

9859.0000	Depot for storage including cold storage services.
9860.0000	Valuation in respect of tangible or noncurrent assets.
9861.0000	Event management services including services by event photographers, event videographers and the persons providing services related to such event management.
9862.0000	Technical inspection and certification services, including quality control certification services and ISO certifications.
9863.0000	Visa processing services, including advisory or consultancy services for migration or visa application filling services.
9864.0000	Debt collection services and other debt recovery services provided or rendered by debt collection agencies or recovery agencies or other persons.
9865.0000	Data processing and provision of information, service of engineers, handling and storage of goods.
9866.0000	Services provided or rendered in respect of survey and exploration of minerals, oil and gas including drilling, refining and related services.
9867.0000	Services provided or rendered in respect of snorkeling, scuba, rafting, surfing and water diving, etc.
9868.0000	Information and technology based services including software development, software customization, software maintenance, system support, system assembly, system integration, system designing and architecture, system analysis, system development, system operation, system maintenance, system up-gradation and modification, data warehousing or management, data entry operations, data migration or transfer, system security or protection, web designing, web development, web hosting, network designing, services relating to enterprise resource or management planning (including marketing of products), development and sale of smart phone applications or games, graphics designing, medical transcription, remote monitoring, telemedicine, insurance claim processing, online retrieval and database access or retrieval service.

SECOND SCHEDULE**(Taxable Services)****See Section 3****Part A**

Tariff Heading	Description	Rate of tax
(1)	(2)	(3)
98.12	Telecommunication services	
9812.1000	Telephone services.	19.5%
9812.1100	Fixed line voice telephone services,	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 service (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 Non-NWD or vice versa,	19.5%
9812.1960	Cost of telephone set,	19.5%
9812.1970	Restoration of telephone connection,	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%
9812.2600	Voice over IP services,	19.5%
9812.3000	Telegraph.	19.5%
9812.4000	Telex.	19.5%
9812.5000	Tele-fax.	19.5%
9812.5010	Store and forward fax services,	19.5%
9812.6000	Internet services.	19.5%
9812.6010	Internet services including email services,	19.5%
9812.6020	Dial-up internet services,	19.5%
9812.6030	Broadband services for DSL connection,	19.5%
9812.6040	Copper line based,	19.5%
9812.6050	Fiber-optic based,	19.5%
9812.6060	Co-axial cable based,	19.5%
9812.6070	Wireless based,	19.5%
9812.6080	Satellite based,	19.5%
9812.6090	Internet/email/Data/SMS/MMS services on WLL networks,	19.5%

9812.6100	Internet/email/Data/SMS/MMS services on cellular mobile networks,	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%
9812.6300	Value added data services,	19.5%
9812.6310	Virtual private Network services (VPN),	19.5%
9812.6320	Digital Signature service,	19.5%
9812.9000	Audio text services.	19.5%
9812.9100	Tele-text 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%
9812.9500	Vehicle and other tracking services,	19.5%
9812.9600	Burglar and security alarm services,	19.5%

Part B

Tariff Heading	Description	Rate of tax
(1)	(2)	(3)
98.01	Services provided or rendered by hotels, motels, boatels, resorts, guesthouses, farmhouses, restaurants, caterers, clubs, marriage halls, lawns, mandap, pandal, shamiana, messes and hostels.	
9801.1000	Services provided or rendered by hotels, motels, boatels, resorts, guesthouses and farmhouses.	15%
9801.2000	Services provided or rendered by restaurants including café, coffee houses, food huts, ice-cream shops and eateries.	15%
9801.3000	Services provided or rendered by caterers, suppliers of food and drinks.	15%
9801.4000	Services provided or rendered by clubs.	15%
9801.5000	Services provided or rendered by marriage halls, lawns, mandap, pandal and shamiana including floral and decoration, etc.	15%
9801.6000	Services provided or rendered by messes and hostels.	15%
9801.7000	Ancillary services provided or rendered relating thereto "Tariff Heading 98.01".	15%

98.02	Advertisements.	
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 newspapers and periodicals including magazines, pamphlets, banners, etc.	15%
9802.5000	Advertisement on cable T.V. network.	15%
9802.6000	Advertisement on poles, walls, buildings and vehicles, etc.	15%
9802.7000	Advertisement on billboards, signboards, digital boards, hoardings, etc.	15%
9802.8000	Sale of space for advertisement services.	15%
9802.9000	Advertisement on websites or internet or cell phones.	15%
98.03	Transportation or travelling of passengers.	
9803.1000	Travelling of passengers by road, whether in, from or to Balochistan.	15%
9803.2000	Travelling of passengers by road embarking for international journey from Balochistan.	15%
9803.3000	Chartered flight services originating from any airfield in Balochistan.	15%
9803.4000	Flyover of aircraft across the territorial jurisdiction of Balochistan without being to land or to land for non-traffic purpose like emergency as per the Civil Aviation agreement with the countries.	15%
98.04	Transportation or carriage of goods.	
9804.1000	Intercity transportation or carriage of goods by road or through pipeline or conduit.	15%
9804.2000	International transportation or carriage of goods by road originating from Balochistan.	15%
98.05	Services provided or rendered by persons authorized to transact business on behalf of others.	
9805.1000	Shipping agents.	15%
9805.2000	Stevedores.	15%
9805.2100	Ship management services,	15%
9805.3000	Freight forwarding agents.	15%
9805.4000	Customs Agents.	15%
9805.5000	Travel agents.	15%
9805.5100	Tour operators,	15%
9805.5200	Hajj 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%
9805.9300	Insurance agents,	15%
9805.9400	Real estate agents.	15%
98.06	Services provided or rendered in the matters of sale and purchase or hire of movable or immovable goods or property.	
9806.1000	Sale and purchase or hire of immovable property.	15%
9806.2000	Property dealers.	15%
9806.3000	Renting of immovable property.	15%
9806.4000	Car or automobile dealers.	15%
9806.5000	Dealers of second hand goods other than car or automobile.	15%
9806.6000	Supply of movable property by way of lease, license or similar arrangements.	15%
9807.0000	Services provided or rendered by builders or developers for (a) Development of purchased or leased land for conversion into residential or commercial plots,	15%

	(b) Construction of residential or commercial units.	
9808.0000	Courier services including express cargo and logistic services.	15%
9809.0000	Services provided or rendered by persons engaged in contractual execution of work or furnishing supplies.	15%
9810.0000	Services provided or rendered for personal care by beauty parlors, beauty clinics, slimming clinics, salons, manicure and pedicure centers.	15%
9811.0000	Services provided or rendered by laundries and dry cleaners.	15%
98.13	Services provided or rendered by financial institutions including insurance companies, cooperative financing societies, leasing companies, modarabas, musharikas, ijarahs, foreign exchange companies, banking and non-banking financial companies and other persons dealing in any such services.	
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	Health insurance,	15%
9813.1700	Crop insurance.	15%
9813.2000	Cooperative financing societies.	15%
9813.3000	Services provided or rendered in respect of leasing:	15%
9813.3100	Financial leasing,	15%
9813.3200	Hire purchase leasing,	15%
9813.3300	Operating leasing including commodity and equipment leasing, etc.	15%
9813.3900	Services provided or rendered in respect of modaraba, musharika and ijarahs financing.	15%
9813.4000	Services provided or rendered by banking companies in relation to:	15%
9813.4100	Guarantee,	15%
9813.4200	Brokerage,	15%
9813.4300	Letter of credit including advance, sight or usance L/C for import and export,	15%
9813.4400	Issuance of pay order and demand draft,	15%
9813.4500	Bill of exchange,	15%
9813.4600	Transfer of money or remittance including telegraphic transfer, mail transfer and electronic transfer both domestic and foreign,	15%
9813.4700	Bank guarantee,	15%
9813.4800	Bill collection (clean or documentary) and bill discounting commission,	15%
9813.4900	Safe deposit lockers,	15%
9813.4910	Safe vaults,	15%
9813.4920	Advances and loans,	15%
9813.4930	Other service charges as per SOBC including CIB reports, credit reports, standing instructions, training charges, security movement charges, annual subscription, POS local/ international, call centers, sale /purchase of securities (Bonds/ Shares / Debentures/ NIT etc.), investment banking, dispatch/ communication, capital market, vostro account charges, forward contracts, etc.	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%
9813.9000	Foreign exchange companies.	15%
9813.9100	Services provided or rendered by non-banking finance companies or institutions.	15%

98.14	Services provided or rendered by architects, town planners, contractors, property developers or promoters, landscape designers and interior decorators.	
9814.1000	Architects or town planners.	15%
9814.2000	Contractor of building (including water supply, gas supply and sanitary works), roads and bridges, electrical and mechanical works (including air conditioning), horticultural works, multi-discipline works (including turn-key projects) and similar other works.	15%
9814.3000	Property developers or promoters.	15%
9814.4000	Landscape designers.	15%
9814.5000	Interior decorators.	15%
98.15	Services provided or rendered by professionals and consultants, etc.	
9815.1000	Medical practitioners and consultants.	15%
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 developers and consultants.	15%
9815.7000	Tax practitioners and consultants.	15%
9815.8000	Corporate law practitioners and consultants.	15%
9815.9000	Human resource and personal development consultants.	15%
9815.9100	Healthcare consultants.	15%
9816.0000	Services provided or rendered in respect of manufacturing or processing for others on toll basis or job basis.	15%
9817.0000	Services provided or rendered by laboratories and medical diagnostic centers including X-Rays, CT Scan, M.R. Imaging, Ultrasound, etc.	
9817.1000	Medical diagnosing of patients including X-Rays, CT Scan, M.R. Imaging, Ultrasound, etc.	15%
9817.2000	Pathological laboratories.	15%
9817.3000	Radiological laboratories.	15%
9817.4000	Scientific laboratories.	15%
9817.5000	Chemical laboratories.	15%
9817.6000	Mechanical laboratories.	15%
9817.7000	Electrical or electronic laboratories.	15%
9817.8000	Geological laboratories.	15%
98.18	Services provided or rendered by specialized agencies.	
9818.1000	Security agency.	15%
9818.2000	Credit rating agency.	15%
9818.3000	Market research agency.	15%
9818.4000	Opinion poll agency.	15%
98.19	Services provided or rendered by specified persons or businesses.	
9819.1000	Stockbrokers, futures brokers and commodity brokers.	15%
9819.1100	Underwriters,	15%
9819.1200	Indenters,	15%
9819.1300	Commission agents,	15%
9819.1400	Packers and movers.	15%
9819.2000	Foreign exchange companies, forex dealers or money changers.	15%
9819.3000	Rent-a-car or automobile rental service.	15%
9819.4000	Prize bond dealers.	15%
9819.5000	Surveyors.	15%
9819.6000	Designers including fashion designers.	15%

9819.7000	Outdoor photographers and videographers.	15%
9819.8000	Public relation services.	15%
9819.8100	Cable TV operators,	15%
9819.8200	TV and radio production services,	15%
9819.8300	Video tape production services,	15%
9819.8400	Sound record services,	15%
9819.8500	Technical testing and analysis services,	15%
9819.8600	Services provided or rendered by a registrar to an issue, depository and transfer of shares.	15%
9819.9000	Auctioneers.	15%
9819.9100	Copy right services,	15%
9819.9200	Art painters.	15%
9819.9300	Services provided or rendered by port operators and port terminal operators.	15%
9819.9400	Services provided or rendered by airport operators and airport terminal operators.	15%
9819.9500	Services provided or rendered by airport service providers and airport ground service providers.	15%
98.20	Services provided or rendered by specialized workshops or undertakings.	
9820.1000	Auto-workshops including motor mechanic shops, air conditioning fitting and cleaning services.	15%
9820.2000	Workshops for industrial machinery construction and earth moving machinery or other special purpose machinery etc.	15%
9820.3000	Workshops for electric or electronic equipments or appliances including computer hardware.	15%
9820.4000	Car or automobile washing or similar service stations.	15%
98.21	Services provided or rendered in specified fields.	
9821.1000	Healthcare center, gyms or physical fitness centers etc.	15%
9821.2000	Indoor sports and games centers.	15%
9821.3000	Baby care centers.	15%
9821.4000	Body massages and sauna centers.	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%
9822.4000	Dredging or de-silting services.	15%
9823.0000	Franchise services, including royalty, technical or other licensing services.	15%
9824.0000	Construction services.	15%
9825.0000	Management services, including fund and asset management services.	15%
9826.0000	Technical services.	15%
9827.0000	Exhibition or convention services.	15%
9828.0000	Public bonded warehouse services.	15%
9829.0000	Program producers and production houses.	15%
9830.0000	Human resource and personal development services.	15%
9831.0000	Race clubs:	
	(a) Services of entry /admissions Rs.200 per entry ticket or entry pass of a person visiting the race events.	
	(b) Other services.	15%
9832.0000	Labour and manpower supply services.	15%
9833.0000	Film and drama studios including mobile stage shows or cinemas.	15%
9834.0000	Brokerage (other than stocks) and indenting services.	15%
9835.0000	Call centers.	15%

9836.0000	Internet café.	15%
9837.0000	Ready mix concrete services.	15%
9838.0000	Intellectual property services.	15%
9839.0000	Erection, commissioning and installation services.	15%
9840.0000	Electric power transmission or distribution services.	15%
9841.0000	Evaluation services including competency and eligibility testing services.	15%
9842.0000	Cosmetic, plastic surgery and transplant services.	15%
9843.0000	Actuarial services.	15%
9844.0000	Car parking services.	15%
9845.0000	Supply chain management or distribution (including delivery) services.	15%
9846.0000	Notary public and stamp vending services.	15%
9847.0000	CMT stitching services.	15%
9848.0000	Repair and maintenance services.	15%
9849.0000	Forward contract services.	15%
9850.0000	Packaging and handling services.	15%
9851.0000	Toll tax and octroi services.	15%
9852.0000	Broad casting services.	15%
9853.0000	Ride hailing services.	15%
9854.0000	Tuition and coaching centers.	15%
9855.0000	Vocational centers.	15%
9856.0000	Training services.	15%
9857.0000	Entertainment services.	15%
9858.0000	Amusement parks including theme and water parks.	15%
9859.0000	Depot for storage including cold storage services.	15%
9860.0000	Valuation in respect of tangible or noncurrent assets.	15%
9861.0000	Event management services including services by event photographers, event videographers and the persons providing services related to such event management.	15%
9862.0000	Technical inspection and certification services, including quality control certification services and ISO certifications.	15%
9863.0000	Visa processing services, including advisory or consultancy services for migration or visa application filling services.	15%
9864.0000	Debt collection services and other debt recovery services provided or rendered by debt collection agencies or recovery agencies or other persons.	15%
9865.0000	Data processing and provision of information, service of engineers, handling and storage of goods.	15%
9866.0000	Services provided or rendered in respect of survey and exploration of minerals, oil and gas including drilling, refining and related services.	15%
9867.0000	Services provided or rendered in respect of snorkeling, scuba, rafting, surfing and water diving, etc.	15%
9868.0000	Information and technology based services including software development, software customization, software maintenance, system support, system assembly, system integration, system designing and architecture, system analysis, system development, system operation, system maintenance, system up-gradation and modification, data warehousing or management, data entry operations, data migration or transfer, system security or protection, web designing, web development, web hosting, network designing, services relating to enterprise resource or management planning (including marketing of products), development and sale of smart phone applications or games, graphics designing, medical transcription, remote monitoring, telemedicine, insurance claim processing, online retrieval and database access or retrieval service.”	15%

(SHAMS-UD-DIN)
Secretary