

Baluchistan Sales Tax on Service Act 2015

Presentation of

GCA Team

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Intended Users

The target audience for this GCA Budget video is **“ICAP Fraternity including Students & General Public”**. ICAP students who will appear in following upcoming attempts can use this video:

Winter-20

&

Summer-21 only.

Please note that provincial sales tax is not tested at CAF level.

- ▶ Effective date of applicability of these changes will be July 1, 2020, unless otherwise mentioned.
- ▶ Nothing contained in this document shall be construed as our advice in general or on a given case, accordingly, for ascertaining any effect of these changes in general or particular, the wordings in the Act should carefully be examined, taking into consideration the applicable laws and regulations, and precise advice should be sought before taking any decision based on, or acting up on any of the contents hereof.

BRWA

Balochistan Revenue Authority

Generating Revenue for People of Balochistan

Section 30 - Issuance of Tax Invoices

The requirement to send tax invoices electronically to the commissioner has been omitted.

Section 31- Record

The description of records has been mentioned in much detail for taxable as well as exempt services.

Section 33 - Audit Proceedings

- ▶ The documents & records available with the agent shall also be subject to audit.
- ▶ The concept of e-audit has been introduced.

Section 35 - Returns

Manual option to file Return to designated Bank or any office specified by the authority has been done away with.

Section 48 - Offences & Penalties

Some penalties have been added on failure to issue tax invoice and issue invoice to avoid e-invoicing system.

Section 63 - Appeals

- ▶ The limit of filing appeal to Commissioner (Appeals) within 30 days of receipt the order has been omitted.
- ▶ Now, appeal can be filed electronically as well as manually.

Section 66 - Appellate Tribunal

Changes have been made in the composition, powers and proceedings of the Appellate Tribunal.

Section 66A - Member Qualification, Remuneration and Removal

A new section has been inserted to lay down guidelines as member of Appellate Tribunal regarding qualification, remuneration and removal.

Section 72 - Recovery of Arrears of Tax

Automatic stay of 30 days has been granted from the date of order to provide relief to taxpayer. Now, Authority can make a demand on behalf of banking company which includes a demand from Finance Facility Defaulters.

Thank you for watching the video.

Any suggestions/criticisms can be
sent to :

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Disclaimer

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