

S. No.	Description	Conditions for Exemptions
1	Accommodation, food and beverage services	Services provided or rendered by caterers whose turnover does not exceed 2.5 million rupees in a financial year: Provided that the exemption shall not apply in case of service provider- (i) located within the building, premises or precincts of any hotel, motel, guest house, farmhouse or club whose services are liable to sales tax; (ii) providing or rendering services in the building, premises, precincts, hall or lawn of any hotel, motel, guest house, farmhouse, marriage hall or lawn or club whose services are liable to sales tax; (iii) which are franchisers or franchisees; (iv) having branches or more than one outlet; and whose total utility bills (gas, electricity and telephone) exceed Rs. 40,000/- in any month during a financial year or have a solar setup for electricity generation or are using LPG.
2	Tour Operators	Services provided or rendered by tour operators in relation to Hajj and Umrah tour packages.
3	Renting of immovable property services	Renting of immovable property services provided or rendered to an individual person whose income does not exceed the maximum amount that is not chargeable to tax under the Income Tax Ordinance 2001(XLIX of 2001)
4	Service provided or rendered by person engaged in contractual execution of work or furnishing supplies	Services provided or rendered by persons engaged in contractual execution of work or furnishing supplies in relation to the text books, published for free distribution amongst students free of cost, against the order Balochistan Textbook Board subject to the conditions that the Balochistan Textbook Board:- a) assigns the work to a person duly registered under the Balochistan Sales Tax on Services Act, 201 5; and b) furnishes, to the Authority, statement on quarterly basis, showing name of person/contractor, BNTN, value of such contract, along with certificate about the free of cost distribution of such textbooks amongst the students.
5	Storage and warehousing services	The exemption shall apply to services provided or rendered in relation to food and agricultural commodities.
6	Central banking services	The exemption shall be applicable to services provided or rendered by the State Bank of Pakistan.
7	Legal and accounting services	Where the services are rendered and funded under an agreement of foreign grant-in-aid or interest free loan
8	Management consulting and management, services	Where the services are rendered and funded under an agreement of foreign grant-in-aid or interest free loan
9	Architectural advisory services	Where the services are rendered and funded under an agreement of foreign grant-in-aid or interest free loan
10	Veterinary services	
11	Advertising services and the provision of advertising space or time	(i) Advertisements financed out of funds provided by the Government under grant-in-aid agreements. (ii) Advertisements conveying a public service message in relation to the polio eradication program by UNICEF.

13	Support and operation services to agriculture, hunting, forestry and fishing	The exemption shall be applicable to services provided or rendered in relation to: (1) services of provision of agricultural machinery with crew and operators; or (2) support and operation services to hunting.
14	Maintenance and repair services of fabricated metal products, machinery and equipment	The exemption shall be applicable to services provided or rendered in relation to machinery and equipment used for the purpose of agriculture, horticulture, animal husbandry and dairy fanning.
15	Public administration land other services provided to the community as a whole, compulsory social security services	The exemption shall apply to services provided or rendered by the Federal Government, Government of Balochistan and Local governments.
16	Education Services	
17	Services provided for rendered by hospitals and clinics	Services of provision of rooms/beds by hospitals and clinics for its indoor patients or day-care patients where the per day charges (including allied fixed charges, if any) for such rooms/beds below Rs. 40,000 per room/bed;
18	Accountants and auditors	Accountants and auditors' services exported and delivered by registered persons outside Pakistan subject to the condition that the value of export of the services is received in foreign exchange through banking channels in the business bank accounts of the registered person exporting the services and is also reported to the State Bank of Pakistan in the manner prescribed by the State Bank of Pakistan.
19	Software or IT based system development consultants	Software or IT-based system development consultants' services exported, by registered persons, outside Pakistan subject to the condition that the value of export of the services is received in foreign exchange through banking channels in the business bank accounts of the registered person exporting the services and is also reported to the State Bank of Pakistan in the manner prescribed by the State Bank of Pakistan.
20	Fumigation services	i) Public health fumigation services provided or rendered by the Federal, Provincial or Local Government and Cantonment Boards; and ii) Agricultural fumigation services
21	Construction services	Construction services related to: (i) Construction and development of EPZ, SEZ, and diplomatic and consular buildings. (ii) Construction of an independent private residential house, other than a residential unit, having a total covered area not exceeding 10,000 square feet; and

		<p>(iii) Construction relating to such of the low cost affordable public housing projects as are sponsored and funded by the Federal Government or by Government of Balochistan subject to the condition that the houses are built or constructed on plot of up to 125 square yards or the covered area or the apartment and flats, so built or constructed under the project, does not exceed 900 square feet.</p> <p>iv) Construction Services for which payment is made from Provincial Consolidated Fund and Federal Consolidated Fund in respect of works approved and started before FY 2016-17 and still ongoing, subject to the condition that no project/scheme cost revision in the PCI has been made after 2016-17.</p>
22	Services provided or rendered by call centres	Call center services exported and delivered by registered persons to Persons outside Pakistan subject to the condition that the value of the export of the service is received in foreign exchange through banking channels in the business bank accounts of registered person exporting the services and is also reported to the State Bank of Pakistan in the manner prescribed by the State Bank of Pakistan.
23	Marine insurance	Marine insurance for export.
24	Residential care services for the elderly and disabled; and	The exemption shall apply to services provided or rendered by a home or hostel which is exclusively used for the aged or special persons or children and is run by or under the control of such a charitable or educational institution as are eligible for tax credit under section 100C of the Income Tax Ordinance, 2001 (Ordinance No. XLIX of 2001).
25	Other social services with accommodation	The exemption shall be applicable to services provided or rendered by a home or hostel which is run by or under the control of such a charitable or educational institution as are eligible for tax credit under section 100C of the Income Tax Ordinance, 2001 (Ordinance No. XLIX of 2001).
26	Services provided by extraterritorial organizations and bodies	
27	Protection of foreign investment of US\$ 1.5 Billion or more:-	All foreign investment of US\$ 1.5 billion or more, made into the province of Balochistan, in any section, industries or projects, shall be exempted from provision of Sales Tax on Services under the Balochistan Sales Tax on Services Act, 2015]