

EXTRAORDINARY

REGISTERED NO.



THE BALOCHISTAN GAZETTE

PUBLISHED BY AUTHORITY

NO.

QUETTA Day ----- Month----- Date-----, 2026

GOVERNMENT OF BALOCHISTAN,  
BALOCHISTAN REVENUE AUTHORITY

NOTIFICATION

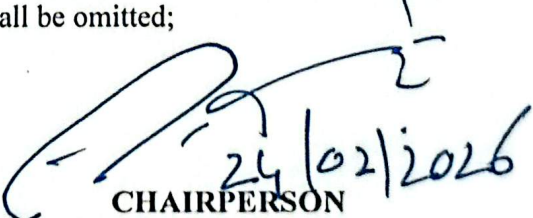
Dated Quetta, the 24<sup>th</sup> February,  
2026

**BALOCHISTAN SALES TAX ON SERVICES**

**BALOCHISTAN SALES TAX SPECIAL PROCEDURE (TRANSPORTATION  
OR CARRIAGE OF PETROLEUM OILS THROUGH OIL TANKERS) RULES,  
2019 (AMENDMENT RULES 2021)**

No. BRA/Rules/-140-/2026.- In exercise of the powers conferred by the provisions of sub- section (1) of section 78 of the Balochistan Sales Tax on Services Act, 2015 (Act No. VI of 2015), the Balochistan Revenue Authority is pleased to direct that following further amendments shall be made in Balochistan Sales Tax Special Procedure (Transportation or Carriage of Petroleum Oils through Oil Tankers) Rules, 2019 (Amendment Rules, 2021) namely:-

1. In Rule 1 Sub-Rule (2) the parenthesis, words and figures: "and are classified under tariff heading 9804.1000 of the Second Schedule to the Balochistan Sales Tax on Services Act, 2015 (Act No.VI of 2015)" shall be omitted;

  
24/02/2026  
CHAIRPERSON  
BALOCHISTAN REVENUE  
AUTHORITY