



**BALUCHISTAN REVENUE AUTHORITY
GOVERNMENT OF BALUCHISTAN**

Dated: Quetta, April 1st, 2026

NOTIFICATION

(Balochistan Sales Tax on Services)

No. BRA/HQ/H/21 788 /2025-26. -In exercise of the powers conferred by sub-section (1) of section 39 of the Balochistan Sales Tax on Services Act, 2015 (ACT NO VI OF 2015), read with section 40 thereof, the Balochistan Revenue Authority (**the Authority**) is pleased to direct that the officers of the Authority, as specified in column (1) of the Table below, shall exercise the powers and perform the functions of a Commissioner Operations, under the Act and the rules, notifications and orders issued thereunder in the matters and jurisdiction specified in column (3) of the Table below:-

TABLE

Officer of BRA	Unit	Sales Tax Jurisdiction
-1	-2	-3
Commissioner - Ops	1	Telephony and other telecommunications services
		Internet telecommunications services
	2	Accommodation, food and beverage services
		Clubs and race clubs
		Marriage halls and Lawns
		Mandap, Pandal and Shamiana
	3	Event management services including services by event photographers, event videographers and the persons providing services related to such event management.
		Exhibition or convention services.
		Entertainment services.
		Photography and video services and photographic and videography processing services
		Sports and recreational sports services and other amusement and recreational services
		Performing arts and other live entertainment event presentation and promotion services
		Services of performing and other artists
	4	Advertising services
		Sale of space for advertisement services
		Public relation services
		Cable TV operators,
5	Freight and passenger transportation services	

		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.
		Packers and movers
		Toll tax and octroi services.
		Postal, courier, Cargo and logistic services
		Packaging and handling services.
	6	Real estate services
		Auctioneers.
		Builders and developers
		Architects, town planners, contractors, property developers o promoters, landscape designers and interior decorators
	7	Construction Services
	8	Contractual execution of work or furnishing supplies
		Erection, commissioning and installation services
	9	Beauty and cosmetic treatment services
		Washing, cleaning and dyeing services
		Healthcare center, gyms or physical fitness centers etc
		Designers including fashion designers
		CMT stitching services
	10	Maintenance or cleaning services.
		Swage and waste collection, transportation, processing and management services.
	11	Financial services (as provided by banking companies, investment banking companies, non-banking financial institutions and companies, insurance services (including re-insurance) and pension services
		Services auxiliary to above
	12	Corporate Financing societies
		Leasing, Modaraba, Musharika and Ijarahs financing.
	13	Management services, including fund and asset management services.
		Prize bond dealers
		Cooperative financing societies.
	14	Legal, accounting, auditing, management consulting and management services
		Technical, scientific and engineering services
		Corporate law practitioners and consultants
		Financial Consultancy Services
		Technical Service
		Software or IT based system developers and consultants
		Technical testing and analysis services
	15	Toll manufacturing and processing
		Other manufacturing services; publishing, printing and reproduction services; materials recovery services
		Commission agents,
		Indenters

	Brokerage (other than stocks) and indenting services.
16	Human health and social care services
	Healthcare consultant
	Pathological Labs
17	Security
18	Stockbrokers, futures brokers and commodity brokers.
	Underwriters
	Credit rating agency
	Share transfer agents
	Services provided or rendered by a registrar to an issue, depository and transfer of shares.
19	Audiovisual and related services
	Program production services
	Film and drama studios including mobile stage shows or cinemas
	Broad casting, programming and programme distribution services
	Art Painters.
20	Supporting services for water transport (Port & Terminal operators etc)
	Dredging or de-silting services.
	Services of membership organizations
	Investigation services
	Public administration and other services provided to the community as a whole; compulsory social security services
21	Auto-workshops including motor mechanic shops, air conditioning fitting and cleaning services
	Workshops for industrial machinery construction and earth moving machinery or other special purpose machinery etc.
	Workshops for electric or electronic equipment or appliances including computer hardware
	Repair and maintenance services.
	Car or automobile washing or similar service stations
	Parking services
	Car or automobile dealers
	Rent-a-car or automobile rental services.
	Cab aggregator.
Ride hailing services.	
22	Franchise services, including royalty, technical or other licensing services.
	Copy right services
	Intellectual property services.
23	Travel arrangement, tour operator and related services
24	Recruiting Agents
	Labour and manpower supply services
	Human resource and personal development services.
	Training services.
	Vocational centers.
	Employment services

		Education services
	25	Site preparation and clearance, excavation and earth moving and demolition services
		Support Services to oil & gas extractions
		Support and operation services to mining,
	26	Online market place/content services. Information and technology based services including software development, software customization, software maintenance, system c, 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.] Internet café.
	27	Storage and warehouse service
	28	Surveyors. Evaluation services including competency and eligibility testing services. Technical inspection and certification services, including quality control certification services and ISO certifications. Valuation in respect of tangible or noncurrent assets Actuarial services.
	29	Supporting services for road transport Customs Agents. Forward contract services.
	30	Sponsorship services, Market research and public opinion polling services Research and development services
	31	Business support services Supply chain management or distribution (including delivery) services. Other support services (Call Centre, Co-working space, Debt Collection, etc.) Notary public and stamp vending services. Electricity, gas and water distribution services Support and operation services to electricity, gas and water distribution Dealers of second-hand goods other than car or automobile Supply of movable property by way of lease, license or similar arrangements. Wholesale Trade Services Retail trade services
	32	Supporting services for air or space transport


	33	Withholding of Balochistan Sales Tax on Services by person(s) other than offices and departments of Federal Government, Provincial Governments, Local or District Governments, and a public-sector project or program governed by such Governments
	33A	Withholding of Balochistan Sales Tax on Services by all offices and departments of Federal Government, Provincial Governments, Local or District Governments, and a public-sector project or program governed by such Governments.
	34	Dealing with Balochistan Maintenance & Development of Infrastructure CESS
	35	Dealing with Balochistan Workers Welfares Fund Act, 2022.
	36	Dealing with Balochistan Companies Profits Participations Fund Act, 2022.
Commissioner (Appeals)	37	Appeals under sections 63, 64, 65 and 70 of the Balochistan Sales Tax on Services Act, 2015
Commissioner (Audit)	38	Audit functions under the Balochistan Sales on Services Act, 2015, and the rules and notifications issued thereunder. Matters relating to Revenue Receipt Audit, DAC and PAC

2. Where a service provider is engaged in the economic activity of providing or rendering more than one taxable services, as specified against Unit Nos. 1 to 32 in column (3) of the above Table, he shall be placed in the jurisdiction of the Unit, specified in column (2), relating to the service which is his principal activity as per his registration particulars. Where a service provider is also a withholding agent, the officers of the BRA in Unit No. 33 & 33A shall exercise concurrent powers and functions with the respective officers of the BRA in Unit Nos. 1 to 32 in relation to the amounts of Balochistan sales tax withheld or liable to be withheld under the provisions of the Balochistan Sales Tax Special Procedure (Withholding) Rules 2018. All the officers of the BRA in Unit Nos. 1 to 33A shall exercise the powers and functions in relation to audit under the Balochistan Sales Tax on Services Act, 2015, and rules and notifications issued thereunder, concurrently with the officers of the BRA in Unit No. 38.

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CHAIRPERSON
Balochistan Revenue Authority

Copy for information: -

1. All Members _____, Balochistan Revenue Authority, Quetta.
2. All Commissioners _____, Balochistan Revenue Authority, Quetta.
3. All Deputy Commissioners _____, Balochistan Revenue Authority, Quetta.
4. The Manager (Admn: & Fin), Balochistan Revenue Authority, Quetta.
5. All Assistant Commissioners, Balochistan Revenue Authority, Quetta.
6. The System Administration, Balochistan Revenue Authority, Quetta.
7. The P.S to the Chairperson, Balochistan Revenue Authority, Quetta.
8. Master File.
9. Personal File.


COMMISSIONER (HR)
Balochistan Revenue Authority