



BALUCHISTAN REVENUE AUTHORITY
GOVERNMENT OF BALUCHISTAN

1st Floor Kalat Mall, Raisani Road, Quetta-87300, Balochistan
Website: www.bra.gob.pk/



No. BRA/AC-OPS/U-02/26-27/07

Date: July 06th, 2026

CIRCULAR No. 01/U-02/2026

Subject: BALUCHISTAN SALES TAX ON RESTAURANT AND HOTELS SERVICES---BUGETARY MEASURES EFFECTIVE FROM 1st JULY, 2026.

It is hereby informed to all registered taxpayers tabulated under, that the **Balochistan Provincial Assembly Secretariat**, through its **Notification dated 29th June, 2026**, has amended the **Balochistan Sales Tax on Services Act, 2015 (Act No. VI of 2015)** by revising the rates prescribed in the **Third Schedule** to the Act.

2. The revised rates shall be applicable with effect from the time and date 0001 hours of the **July 01st, 2026** and are as follows:

S.No	Description of Services	Rate	Conditions
(1)	(2)	(3)	(4)
1	Services provided or rendered by restaurants, including Cafe, coffee houses, food huts, ice-cream shops and eateries.	8% 4%	Input tax/adjustment shall not be admissible. (i) the registered person installs POS machine for electronic issuance of invoices or receipts and gets all such machines linked up with B.R.A WEB portal to the satisfaction of BRA; (ii) the registered person issues his tax invoices/bills of charges or receipts electronically and no tax invoice/bill of charges receipt is issued otherwise except through the POS of the registered person; and (iii) input tax credit/adjustment shall not be admissible. Provided that this reduced rates shall not apply in case of the restaurants: - (a) which are located within the building, premises or precincts of a hotel, motel, guest house or club whose services are liable to tax; (b) which are franchisers or franchisees;
2	Services provided or rendered by marriage halls, lawns, mandap, pandal and shamiana, including floral and decoration, etc.	10,000 rupees per event or 4% of service fees, whichever is higher.	Input tax credit/adjustment shall not be admissible.

3. All registered taxpayers are directed to update/modify their billing systems, accounting practices, and tax computations to ensure compliance with the revised rates from the effective date **July 01, 2026**.



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4. Failure to comply with the revised provisions of the Balochistan Sales Tax on Services Act, 2015, as amended, may attract the penalties and other legal consequences prescribed under the Act and the rules made thereunder.


5. This circular is issued for the information and strict compliance of all concerned.

Issued with the approval of the Competent Authority.

Copy forwarded to:

1. The PS of Chairperson, Balochistan Revenue Authority, Quetta.
2. The Member (OPS-I), Balochistan Revenue Authority, Quetta.
3. The Member (OPS-II), Balochistan Revenue Authority, Quetta.
4. The Commissioner Operations, Balochistan Revenue Authority, Quetta.
5. The registered person, M/s _____.
6. Master File.




Assistant Commissioner
Balochistan Revenue Authority
Unit-02