



**BALUCHISTAN REVENUE AUTHORITY
GOVERNMENT OF BALUCHISTAN**

Dated: Quetta, 12th August, 2026

NOTIFICATION

(Baluchistan Sales Tax on Services)

No. BRA/HQ/177-200/2026. -In exercise of the powers conferred by sub-section (1) of section 39 of the Baluchistan Sales Tax on Services Act, 2015 (ACT NO VI OF 2015), read with section 40 and 42 thereof, the Baluchistan 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, under the Act and the rules, notifications and orders issued thereunder in the matters and jurisdiction specified in columns (2) and (3) of the Table below, read with the respective jurisdiction as in the notification No. BRA/HQ/153-176 /2026 dated the 12th August, 2026:-

TABLE

Officer of BRA	Unit	Jurisdiction (CPC-based or Others)
-1	-2	-3
 Commissioner (Operations)	1	Construction services
	2	Contractual Executions, Erection, Commissioning & Installation Services
	3	Wholesale trade services
		Specialized store retail trade services
		Retail trade services
	4	Accommodation services for visitors
		Food serving services
	5	Local transport and sightseeing transportation services of passengers
		Long-distance transport services of passengers
		Road transport services of freight
		Air transport services of freight
		Rental services of transport vehicles with operators
		Supporting transport services
		Other supporting transport services
	6	Storage and warehousing services
		Postal and courier services
	7	Financial services (as provided by non-banking financial institutions and companies), except investment banking, insurance services and pension services
		Other financial services, except investment banking, insurance services and pension services
		Brokerage and related securities and commodities services
		Services auxiliary to financial services other than to insurance and pensions
		Services auxiliary to financial services other than to insurance and pensions

		Insurance brokerage and agency services
		Actuarial services
		Collection agency services
8		Insurance and pension services (excluding reinsurance services), except compulsory social security services
		Insurance brokerage and agency services
		Real estate services involving own or leased property
		Real estate services on a fee or contract basis
		Leasing or rental services concerning other machinery and equipment without operator
		Licensing services for the right to use intellectual property and similar products
9		Legal services
		Management consulting and management services; information technology services
		Management consulting and management services
		Other management services, except construction project management services
		Architectural services, urban and land planning and landscape architectural services
		Engineering services
		Scientific and other technical services
		Other professional, technical and business services
10		Information technology (IT) consulting and support services
		Information technology (IT) design and development services
11		Purchase or sale of advertising space or time, on commission
		Sale of advertising space or time (except on commission)
		Market research and public opinion polling services
		Photography services and photographic processing services
12		Telephony and other telecommunications services
		Internet telecommunications services
		Radio and television broadcast originals
		Broadcasting services and multi-channel programme distribution services
13		Employment services
14		Cleaning services
		Packaging services
		Credit reporting services
		Other information and support services n.e.c. (Call centre etc)
		Sale of advertising space or time (except on commission)
		Sewage and waste collection, treatment and disposal and other environmental protection services
15		Convention and trade show assistance and organization services

	16	Security systems services (Tracking / Alarm etc)
		Guard services
	17	Travel arrangement, tour operator and related services
	18	Support and operation services to mining
		Support and operation services to electricity, gas and water distribution
	19	Maintenance and repair services of fabricated metal products, machinery and equipment
		Installation services of radio, television and communications equipment and apparatus
	20	Manufacturing services on physical inputs owned by others (Toll manufacturing)
	21	Education services
		Post-secondary non-tertiary education services, technical and vocational
		Human health services
		Other social services without accommodation
	22	Audiovisual and related services
		Performing arts and other live entertainment event presentation and promotion services
		Services of performing and other artists
		Sports and recreational sports services
		Other amusement and recreational services
		Washing, cleaning and dyeing services
		Beauty and physical well-being services
		Beauty and physical well-being services
	23	On-line content
	24	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.
	25	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
	26	Dealing with Balochistan Maintenance & Development of Infrastructure CESS
	27	Dealing with Balochistan Workers Welfare Fund Act, 2022.
	28	Dealing with Balochistan Companies Profits Participations Fund Act, 2022.
Commissioner (Operations)	29	Dealing with the Balochistan Professions, Trades, Callings and Employment Tax Act, 2026
Commissioner (Appeal)	30	Appeals under sections 63, 64, 65 and 70 of the Balochistan Sales Tax on Services Act, 2015
Commissioner (Audit)	31	Audit functions under the Balochistan Sales Tax on Services Act, 2015, and the rules and notifications issued thereunder. Matters relating to Revenue Receipt Audit, DAC and PAC

2. The Member Operations-II (Policy, legal & Other Taxes) shall supervise the all matters related to Unit-29.

3. This issues in supersession of the notification No. BRA/HQ/HR/788/2025-26 dated 1st April, 2026 and shall take effect immediately.

-- Sd --
(ABDULLAH KHAN)
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