



**BALUCHISTAN REVENUE AUTHORITY
GOVERNMENT OF BALUCHISTAN**

Dated: Quetta, 12th August, 2026

NOTIFICATION

(Baluchistan Sales Tax on Services)

No. BRA/HQ/153-176/2026. – 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 78 (B) thereof, the Baluchistan Revenue Authority (**the Authority**) is pleased to direct that the officers of the Authority, as posted in the Units as specified in column (1) of the Table below, shall exercise the powers and perform the functions of an officer of the Authority 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

Unit	CPC Code	Jurisdiction (CPC-based or Others)
-1	-2	-3
1	54	Construction services
2	54	Contractual Executions, Erection, Commissioning & Installation Services
3	612	Wholesale trade services
	622	Specialized store retail trade services
	625	Retail trade services
4	631	Accommodation services for visitors
	633	Food serving services
5	641	Local transport and sightseeing transportation services of passengers
	642	Long-distance transport services of passengers
	6511	Road transport services of freight
	653	Air transport services of freight
	660	Rental services of transport vehicles with operators
	674-676	Supporting transport services
	679	Other supporting transport services
6	672	Storage and warehousing services
	680	Postal and courier services
7	711	Financial services (as provided by non-banking financial institutions and companies), except investment banking, insurance services and pension services
	71190	Other financial services, except investment banking, insurance services and pension services
	7152	Brokerage and related securities and commodities services
	7154	Services auxiliary to financial services other than to insurance and pensions
	7159	Services auxiliary to financial services other than to insurance and pensions
	7161	Insurance brokerage and agency services
	7163	Actuarial services

	8592	Collection agency services
8	713	Insurance and pension services (excluding reinsurance services), except compulsory social security services
	7161	Insurance brokerage and agency services
	721	Real estate services involving own or leased property
	722	Real estate services on a fee or contract basis
	7312	Leasing or rental services concerning other machinery and equipment without operator
	733	Licensing services for the right to use intellectual property and similar products
9	821	Legal services
	831	Management consulting and management services; information technology services
	8311	Management consulting and management services
	8319	Other management services, except construction project management services
	832	Architectural services, urban and land planning and landscape architectural services
	833	Engineering services
	834	Scientific and other technical services
	839	Other professional, technical and business services
10	8313	Information technology (IT) consulting and support services
	8314	Information technology (IT) design and development services
11	8362	Purchase or sale of advertising space or time, on commission
	8363	Sale of advertising space or time (except on commission)
	837	Market research and public opinion polling services
	838	Photography services and photographic processing services
12	841	Telephony and other telecommunications services
	842	Internet telecommunications services
	8461	Radio and television broadcast originals
	8463	Broadcasting services and multi-channel programme distribution services
13	851	Employment services
14	853	Cleaning services
	854	Packaging services
	8591	Credit reporting services
	8599	Other information and support services n.e.c. (Call centre etc)
	8363	Sale of advertising space or time (except on commission)
	94	Sewage and waste collection, treatment and disposal and other environmental protection services
15	8596	Convention and trade show assistance and organization services
16	8523	Security systems services (Tracking / Alarm etc)
	8525	Guard services
17	855	Travel arrangement, tour operator and related services

18	862	Support and operation services to mining
	863	Support and operation services to electricity, gas and water distribution
19	871	Maintenance and repair services of fabricated metal products, machinery and equipment
	87340	Installation services of radio, television and communications equipment and apparatus
20	88	Manufacturing services on physical inputs owned by others (Toll manufacturing)
21	92	Education services
	9242	Post-secondary non-tertiary education services, technical and vocational
	931	Human health services
	935	Other social services without accommodation
22	961	Audiovisual and related services
	962	Performing arts and other live entertainment event presentation and promotion services
	963	Services of performing and other artists
	965	Sports and recreational sports services
	969	Other amusement and recreational services
	971	Washing, cleaning and dyeing services
	9722	Beauty and physical well-being services
	9723	Beauty and physical well-being services
23	843	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.
29	-	Dealing with the Balochistan Professions, Trades, Callings and Employment Tax Act, 2026.
30	-	Appeals under sections 63, 64, 65 and 70 of the Balochistan Sales Tax on Services Act, 2015
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. Where a person is engaged in the economic activity of providing or rendering services falling in more than one CPC Code, as specified in column (2), with description as in column (3) of the Table-I above, against Units 1 to 23 as specified in column (1), he shall be placed in the jurisdiction of the Unit, having CPC code as is most relatable to his services as covered under principal activity in his registration particulars in terms of tariff heading under Second Schedule to the Act, 2015 as in force on 30th June, 2026.

3. For determination of jurisdiction, the explanatory notes in the CPC Code shall be applicable and the residuary classifications such as those mentioning word "other" or "others" and the abbreviation "n.e.c." ("not elsewhere classified") shall be referred to as "services not specifically mentioned".
4. Where a service provider is also a withholding agent, the officer of the BRA in the relevant unit from Units 1 to 31 in the Table above, shall exercise powers and functions, including monitoring of withholding tax, in respect of such service provider.
5. All the officers of the BRA in Units 1 to 28 in the Table above, shall exercise the powers and functions in relation to audit pertaining to their respective jurisdiction under the Balochistan Sales Tax on Services Act, 2015, and rules and notifications issued thereunder, concurrently with the officers of the BRA in Audit Branch.
6. This issues in supersession of the notification No. BRA/HQ/HR/788/2025-26 dated 1st April, 2026 and shall take effect immediately.

(ABDULLAH KHAN)
CHAIRPERSON
BALUCHISTAN 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)
BALUCHISTAN REVENUE AUTHORITY