



THE BALOCHISTAN GAZETTE  
PUBLISHED BY AUTHORITY

NO. QUETTA Day ----- Month----- Date-----, 2026

GOVERNMENT OF BALOCHISTAN,  
BALOCHISTAN REVENUE AUTHORITY

NOTIFICATION

Dated: Quetta, the 03<sup>rd</sup> February, 2026

BALOCHISTAN SALES TAX ON SERVICES  
BALOCHISTAN SALES TAX SPECIAL PROCEDURE (WITHHOLDING) RULES,  
2018

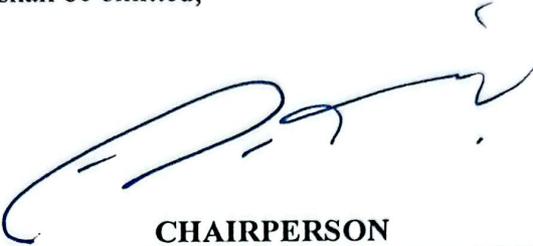
No. BRA/Rules/-135-/2026.- In exercise of the powers conferred by the provisions of sub- section (1) of section 78 of the Balochistan Sales Tax on Services Act, 2015 (Act No. VI of 2015), the Balochistan Revenue Authority is pleased to direct that following further amendments shall be made in Balochistan Sales Tax Special Procedure (Withholding) Rules, 2018, namely:-

1. In Rule 1 Sub-Rule (2) the parenthesis, words and figures: "(Tariff Heading 98.02)", "Intercity", "(Tariff Heading 9804.1000)", "(Tariff Heading 9805.7000)", "(Tariff Heading 9806.3000)", "(Tariff Heading 98.15)" and "(Tariff Heading 9819.9000)" shall be omitted;
2. In Rule 2 Sub-Rule (2) shall be omitted;
3. In Rule 2 Sub-Rule (3) the words: "classified under Tariff Heading 9819.9000 shall be omitted;
4. In Rule 2 after Sub-Rule (8) following new Sub-Rule (8A) shall be inserted:  
"(8A) "CPC" means the Central Product Classification, as adopted and periodically revised by the United Nations Statistics Division (UNSD), and includes any updated version officially adopted for the purposes of this Act";
5. In Rule 2 Sub-Rule 18 shall be replaced by the following new Sub-Rule (8):  
"(8) 'Service' means any activity, facility, utility or advantage, including the granting, assignment, cession or surrender of any right.

**Explanation -I;** A service shall remain and continue to be treated as a service regardless of whether or not the providing thereof involves any use, supply, disposition, or consumption of any goods either as an essential or as an incidental aspect of such providing of service.

**Explanation-II:** Unless otherwise specified by the Authority, the service or services involved in the supply of goods shall remain and continue to be treated as service or services.”;

6. In Rule 2 Sub-Rule (23) shall be omitted;



**CHAIRPERSON  
BALOCHISTAN REVENUE AUTHORITY**