

EXTRAORDINARY

REGISTERED NO.



THE BALOCHISTAN GAZETTE
PUBLISHED BY AUTHORITY

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

GOVERNMENT OF BALOCHISTAN,
BALOCHISTAN REVENUE AUTHORITY

NOTIFICATION

Dated: Quetta, the 03rd February, 2026

BALOCHISTAN SALES TAX ON SERVICES
BALOCHISTAN PLACE OF PROVISION OF SERVICES RULES, 2022

No. BRA/Rules/-137-/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 Place of Provision of Services Rules, 2023, namely:-

In Rules 9, after the fourth Proviso, the following new Proviso shall be added:

“Provided further that where the electric power transmission originates from outside Pakistan but terminates in the Province, the place of provision of service shall be the Province.”

CHAIRPERSON
BALOCHISTAN REVENUE AUTHORITY