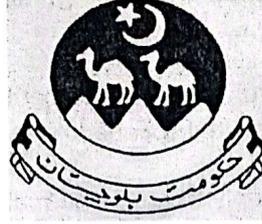


EXTRAORDINARY

REGISTERED NO.



THE BALOCHISTAN GAZETTE  
PUBLISHED BY AUTHORITY

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

GOVERNMENT OF BALOCHISTAN,  
BALOCHISTAN REVENUE AUTHORITY

NOTIFICATION

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

BALOCHISTAN SALES TAX ON SERVICES

SPECIAL PROCEDURE (ONLINE INTEGRATION OF BUSINESS) RULES, 2022

No. BRA/Rules/-136-/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), read-with, sub-section (1) of section 14, sub-section (3) and (4) of section 31 and section 60A of the said Act and also section 12 of the Balochistan Revenue Authority Act, 2015 (Act No. VII of 2015), the Balochistan Revenue Authority is pleased to direct that following further amendments shall be made in Balochistan Sales Tax Special Procedure (Online Integration of Business) Rules, 2022, namely:-

In the aforesaid Rules, for the Table Annexure-I in SCHEDULE, the following Table shall be substituted:-

S. No.	Tariff heading in the Second Schedule to Act as was in force on the 30 <sup>th</sup> June, 2025	CPC Code relatable to the entries in column (2)	Description of services
(1)	(2)	(3)	(4)
1	98.01	63310, 63320, 63399, & 63400	Services provided or rendered by restaurants located in Hotels
2			Services provided or rendered by the international restaurants who are franchisers or franchisees
3			Services provided or rendered by all restaurants having more than one branch in Balochistan
4			Services provided or rendered by all restaurant outlets located at air-conditioned shopping malls
5			Services provided by restaurants through an online marketplace Platform

6			Services provided or rendered by all the restaurants including Café, Coffee Houses, Food Huts, Ice Cream Shops and Eateries whose turnover during the immediately preceding twelve tax periods exceeded rupees five million.
7	9810.0000	972	Services provided or rendered for personal care by Beauty Parlours, Beauty Clinics, Slimming Clinics or Centers and others.
8	9821		Health care centers, gyms, or physical fitness center etc.

  
**CHAIRPERSON**  
**BALUCHISTAN REVENUE AUTHORITY**