

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
(BEST JUDGMENT MINIMUM TAX LIABILITY) RULES, 2026

No. BRA/Rules/134/2026.- 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 section 24(1A) of the said Act, the Balochistan Revenue Authority is pleased to make the following Rules:-

CHAPTER I
PRELIMINARY

1. **Short title and commencement.**— (1) These rules may be called the Balochistan Sales Tax on Services (Best Judgment Minimum Tax Liability) Rules 2026.

(2) These Rules shall come into force at once.

2. **Definitions:** (1) In these Rules, unless there is anything repugnant to the subject or context:

- (a) "Act" means the Balochistan Sales Tax on Services Act, 2015.
(b) "Authority" means the Balochistan Revenue Authority, established under the Balochistan Revenue Authority Act, 2015.
(c) "Due Date" in relation to furnishing of return means the 15th day of the month following the end of the tax period, or such other date as the Authority may specify by notification in the official Gazette.

(2) Words and expressions used but not defined in these Rules shall have the same meanings as assigned to them under the Act and Rules made there under.

CHAPTER-II APPLICATION

3. **Application of Section 24(1A):** (1) If a registered person fails to file a return, the minimum tax liability shall not be less than the highest amount of tax paid by the registered person in any of the previous twelve months.
- (2) If the tax paid in the previous twelve months is nil, the minimum tax liability shall be calculated based on the monthly average of sales declared in the return of income filed under the Income Tax Ordinance, 2001, for the last tax year.
- (3) If the liability cannot be determined by the methods above, it shall be determined by taking into account three or more of the following factors:
- Location of business;
 - Type of business (composite or stand-alone);
 - Nature and market value of services provided;
 - Number of persons employed;
 - Capital employed in the business;
 - Amount of utility bills (phones, electricity, gas, and water);
 - Estimation of sales through monitoring of business premises, including electronic monitoring;
 - Business turnover reflected in the business bank account.

CHAPTER-III NOTICE TO DEFAULTERS

4. **Show Cause Notice:** (1) An officer, not below the rank of Assistant Commissioner, will issue a show cause notice under section 24(1A) of the Act for the determination of Minimum Tax Liability to the best of his judgement.
- (2) No such notice shall be issued until 15 days have expired from the prescribed due date for furnishing the return.
5. **Voluntary Payment:** (1) If the registered person pays the due amount of sales tax, along with the default surcharge and penalty under sections 49 and 48 of the Act, within one month of the show cause notice, the show cause notice will be considered withdrawn.

CHAPTER-IV BEST JUDGEMENT ASSESSMENT

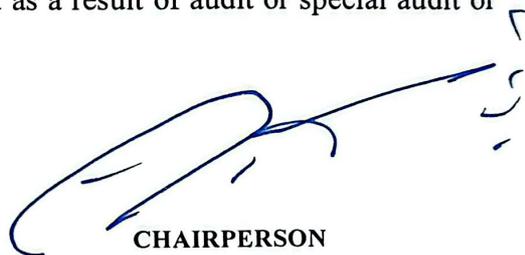
6. **Assessment Order:** (1) If the registered person fails to pay the amount of sales tax within one month of the issuance of show cause notice, the officer of the Authority will make an assessment order to the best of his judgment determining the minimum tax liability as per Rule 3 Sub-Rule (3) of such registered person for the tax period specified in the show-cause notice.
- (2) No such order will be made until 30 days have expired from the date of issuance of the show cause notice.
- (3) The minimum tax liability determined as per Rule 3 Sub-Rule (3) shall be in addition to default surcharge and penalty under sections 49 and 48 of the Act.

CHAPTER-V
RECOVERY AND AUDIT

7. **Recovery:** (1) The amount assessed under Rule 6 will be recovered under Section 72 of the Act, read with the Balochistan Sales Tax on Services Rules, 2018.

8. **Audit:** (1) The determination or payment of minimum tax liability for a period shall not be the final tax liability.

(2) The registered person shall remain liable to discharge his actual liability, as it may accrue or may be determined as a result of audit or special audit or forensic audit under the Act.



CHAIRPERSON
BALUCHISTAN REVENUE AUTHORITY