



**BALUCHISTAN REVENUE AUTHORITY
GOVERNMENT OF BALUCHISTAN**

Dated: Quetta, Feb 03, 2026

NOTIFICATION

(Balochistan Sales Tax on Services)

No. BRA/HQ/701-725 /2025-26. -In exercise of the powers conferred by sub-section (1) of section 39 of the Balochistan Sales Tax on Services Act, 2015 (ACT NO VI OF 2015), read with section 40 thereof, the Balochistan Revenue Authority (**the Authority**) is pleased to direct that the officers of the Authority, as specified in column (1) of the Table below, shall exercise the powers and perform the functions of a Commissioner and Deputy Commissioner, 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

| Officer of BRA | Unit | Sales Tax Jurisdiction |
|--------------------------|----------------------------------|--|
| (1) | (2) | (3) |
| Commissioner -Ops | 03 | Event management services including services by event photographers, event videographers and the persons providing services related to such event management. |
| | | Exhibition or convention services. |
| | | Entertainment services. |
| | | Photography and video services and photographic and videography processing services |
| | | Sports and recreational sports services and other amusement and recreational services |
| | | Performing arts and other live entertainment event presentation and promotion services |
| | | Services of performing and other artists |
| | 04 | Advertising services |
| | | Sale of space for advertisement services |
| | | Public relation services |
| | | Cable TV operators, |
| | 05 | Freight and passenger transportation services |
| | | Flyover of aircraft across the territorial jurisdiction of Balochistan without being to land or to land for non-traffic purpose like emergency as per the Civil Aviation agreement with the countries. |
| | | Packers and movers |
| | | Toll tax and octroi services. |
| | | Postal, courier, Cargo and logistic services |
| | Packaging and handling services. | |
| | 07 | Construction Services |

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| 27 | 08 | Contractual execution of work or furnishing supplies Erection, commissioning and installation services |
| | 09 | Beauty and cosmetic treatment services Washing, cleaning and dyeing services Healthcare center, gyms or physical fitness centers, etc Designers including fashion designers CMT stitching services |
| | 14 | Legal, accounting, auditing, management consulting and management services Technical, scientific and engineering services Corporate law practitioners and consultants Financial Consultancy Services Technical Service Software or IT based system developers and consultants Technical testing and analysis services |
| | 15 | Toll manufacturing and processing Other manufacturing services; publishing, printing and reproduction services; materials recovery services Commission agents, Indenters Brokerage (other than stocks) and indenting services. |
| | 17 | Security |
| | 19 | Audiovisual and related services Program production services Film and drama studios including mobile stage shows or cinemas Broad casting, programming and programme distribution services Art Painters. |
| | 20 | Supporting services for water transport (Port & Terminal operators, etc) Dredging or de-silting services. Services of membership organizations Investigation services Public administration and other services provided to the community as a whole; compulsory social security services |
| | 21 | Auto-workshops including motor mechanic shops, air conditioning fitting and cleaning services Workshops for industrial machinery construction and earth moving machinery or other special purpose machinery etc. Workshops for electric or electronic equipment or appliances including computer hardware Repair and maintenance services. Car or automobile washing or similar service stations |

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| | Parking services |
| | Car or automobile dealers |
| | Rent-a-car or automobile rental services. |
| | Cab aggregator. |
| | Ride hailing services. |
| 22 | Franchise services, including royalty, technical or other licensing services. |
| | Copy right services |
| | Intellectual property services. |
| 24 | Recruiting Agents |
| | Labour and manpower supply services |
| | Human resource and personal development services. |
| | Training services. |
| | Vocational centers. |
| | Employment services |
| | Education services |
| 25 | Site preparation and clearance, excavation and earth moving and demolition services |
| | Support Services to oil & gas extractions |
| | Support and operation services to mining, |
| 26 | Online market place/content services. |
| | Information and technology based services including software development, software customization, software maintenance, system c, system assembly, system integration, system designing and architecture, system analysis, system development, system operation, system maintenance, system up-gradation and modification, data warehousing or management, data entry operations, data migration or transfer, system security or protection, web designing, web development, web hosting, network designing, services relating to enterprise resource or management planning (including marketing of products), development and sale of smart phone applications or games, graphics designing, medical transcription, remote monitoring, telemedicine, insurance claim processing, online retrieval and database access or retrieval service.] |
| | Internet café. |
| 28 | Surveyors. |
| | Evaluation services including competency and eligibility testing services. |
| | Technical inspection and certification services, including quality control certification services and ISO certifications. |
| | Valuation in respect of tangible or noncurrent assets |
| | Actuarial services. |
| 29 | Supporting services for road transport |

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| | | Customs Agents. |
| | | Forward contract services. |
| | 31 | Business support services |
| | | Supply chain management or distribution (including delivery) services. |
| | | Other support services (Call Centre, Co-working space, Debt Collection, etc.) |
| | | Notary public and stamp vending services. |
| | | Electricity, gas and water distribution services |
| | | Support and operation services to electricity, gas and water distribution |
| | | Dealers of second-hand goods other than car or automobile |
| | | Supply of movable property by way of lease, license or similar arrangements. |
| | | Wholesale Trade Services |
| | | Retail trade services |
| | 32 | Supporting services for air or space transport |
| | 33 | 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 |
| | 33A | 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. |
| | 35 | Dealing with Balochistan Workers Welfares Fund Act, 2022. |
| | 36 | Dealing with Balochistan Companies Profits Participations Fund Act, 2022. |
| Deputy Commissioner Ops | 01 | Telephony and other telecommunications services |
| | | Internet telecommunications services |
| | 02 | Accommodation, food and beverage services |
| | | Clubs and race clubs |
| | | Marriage halls and Lawns |
| | | Mandap, Pandal and Shamiana |
| | 06 | Real estate services |
| | | Auctioneers. |
| | | Builders and developers |
| | | Architects, town planners, contractors, property developers o promotors, landscape designers and interior decorators |
| 10 | Maintenance or cleaning services. | |

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| | | Swage and waste collection, transportation, processing and management services. |
| | 11 | Financial services (as provided by banking companies, investment banking companies, non-banking financial institutions and companies, insurance services (including re-insurance) and pension services Services auxiliary to above |
| | 12 | Corporate Financing societies Leasing, Modaraba, Musharika and Ijarahs financing. |
| | 13 | Management services, including fund and asset management services. Prize bond dealers Cooperative financing societies. |
| | 16 | Human health and social care services Healthcare consultant Pathological Labs |
| | 18 | Stockbrokers, futures brokers and commodity brokers. Underwriters Credit rating agency Share transfer agents Services provided or rendered by a registrar to an issue, depository and transfer of shares. |
| | 23 | Travel arrangement, tour operator and related services |
| | 27 | Storage and warehouse service |
| | 30 | Sponsorship services, Market research and public opinion polling services Research and development services |
| | 34 | Dealing with Balochistan Maintenance & Development of Infrastructure CESS |
| Commissioner (Appeals) | 37 | Appeals under sections 63, 64, 65 and 70 of the Balochistan Sales Tax on Services Act, 2015 |
| Commissioner (Audit) | 38 | Audit functions under the Balochistan Sales on Services Act, 2015, and the rules and notifications issued thereunder. Matters relating to Revenue Receipt Audit, DAC and PAC |

2. Where a service provider is engaged in the economic activity of providing or rendering more than one taxable services, as specified against Unit Nos. 1 to 32 in column (3) of the above Table, he shall be placed in the jurisdiction of the Unit, specified in column (2), relating to the service which is his principal activity as per his registration particulars. Where a service provider is also a withholding agent, the officers of the BRA in Unit No. 33 & 33A shall exercise concurrent powers and functions with the respective officers of the BRA in Unit Nos. 1 to 32 in relation to the amounts of Balochistan sales tax withheld or liable to be withheld under the provisions of the Balochistan Sales Tax Special Procedure (Withholding) Rules 2018. All the officers of the BRA in Unit Nos. 1 to 33A shall exercise the powers and functions in relation to audit under the Balochistan Sales Tax

on Services Act, 2015, and rules and notifications issued thereunder, concurrently with the officers of the BRA in Unit No. 38.

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CHAIRPERSON
BALOCHISTAN REVENUE AUTHORITY

Copy for information: -

1. All Members _____, Balochistan Revenue Authority, Quetta.
2. All Commissioners _____, Balochistan Revenue Authority, Quetta.
3. Manager (Admn: & Finance), Balochistan Revenue Authority, Quetta.
4. All Assistant Commissioners, Balochistan Revenue Authority.
5. The P.S to Chairperson, Balochistan Revenue Authority, Quetta.
6. Master File.
7. Personal File.

8. Deputy Commissioner BRA.



COMMISSIONER (HR)
BALOCHISTAN REVENUE AUTHORITY