



BALUCHISTAN REVENUE AUTHORITY
GOVERNMENT OF BALUCHISTAN

First Floor Kalat Mall, Raisani Road, Quetta, Balochistan -87300, Balochistan
Website: www.bra.gob.pk 081-2452073



Dated Quetta the August 22, 2025

NOTIFICATION

(Balochistan Sales Tax on Services)

No. BRA/HQ/ 110 /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 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 - I	3	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
	9	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



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		Software or IT based system developers and consultants
		Technical testing and analysis services
	16	Human health and social care services
	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.
		Shipping Agents
		Ship Management Service
		Freight forwarding agents
		Services of membership organizations
		Investigation services
	25	Public administration and other services provided to the community as a whole; compulsory social security services
		Site preparation and clearance, excavation and earth moving and demolition services
		Support and operation services to mining, Support and operation services to agriculture, hunting, forestry and fishing
Commissioner Ops-II	1	Telephony and other telecommunications services
		Internet telecommunications services
	2	Accommodation, food and beverage services
		Clubs and race clubs
		Marriage halls and Lawns
		Mandap, Pandal and Shamaina
	6	Real estate services
		Auctioneers.
		Builders and developers
		Architects, town planners, contractors, property developers o promoters, landscape designers and interior decorators
	8	Contractual execution of work or furnishing supplies



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	Erection, commissioning and installation 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
	Parking services
	Car or automobile dealers
	Rent-a-car or automobile rental services.
	Cab aggregator.
	Ride hailing services.
15	Toll manufacturing and processing
	Other manufacturing services; publishing, printing and reproduction services; materials recovery services
	Commission agents,
	Indenters
17	Brokerage (other than stocks) and indenting services.
	Security Agencies
24	Recruiting Agents
	Labour and manpower supply services
	Human resource and personal development services.
	Training services.
	Tuition and coaching centers.
	Vocational centers.
	Employment services
Education services	
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
29	Actuarial services.
	Supporting services for road transport
	Customs Agents.
33	Forward contract services.
	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



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	34	Dealing with Balochistan Maintenance & Development of Infrastructure CESS
	35	Dealing with Balochistan Workers Welfares Fund Act, 2022.
	36	Dealing with Balochistan Companies Profits Participations Fund Act, 2022.
Commissioner OPS-III	4	Advertising services
		Sale of space for advertisement services
		Public relation services
		Cable TV operators,
	5	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.
	7	Construction Services
	10	Maintenance or cleaning services.
		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.
	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.		
22	Franchise services, including royalty, technical or other licensing services.	
	Copy right services	
	Intellectual property services.	
23	Travel arrangement, tour operator and related services	



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	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.] Technical services Internet café.
	27	Storage and warehousing services
	30	Sponsorship services, Market research and public opinion polling services Research and development 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
	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.
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



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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.

-Sd-

(ABDULLAH KHAN)

CHAIRPERSON

BALUCHISTAN 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 Commissioner, Balochistan Revenue Authority, Quetta.
5. The P.S to Chairperson, Balochistan Revenue Authority, Quetta.
6. Master File.
7. Personal File.

o/e

[Handwritten Signature]

COMMISSIONER (HR)

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