BALOCHISTAN REVENUE AUTHORITY
GOVERNMENT OF BALOCHISTAN
1st Floor, Kalat Mall, Dokani Baba Chowk, Raisani Road, Quetta
Website: www.bra.gob.pk

No. BRA/COM/OPS/2026-27/ 25 Dated 10 Jul 2026

CIRCULAR

SUBJECT: REVISED RATES OF BALOCHISTAN SALES TAX ON SERVICES APPLICABLE FROM 1st-JULY-2026.

It is hereby informed to all registered persons/ taxpayers/ withholding agents that the Balochistan Provincial Assembly Secretariat, through its Notification dated 29th June, 2026, has amended the Balochistan Sales Tax on Services Act, 2015 (Act No. VI of 2015) by revising the rates prescribed in the Third Schedule to the Act against certain services.

2. The revised rates shall be applicable with effect from the time and date 0001 hours of the July 01, 2026 and are as follows: -

S. No. (1)	Description of services (2)	Rate (3)	Conditions (4)
1	Services provided or rendered by restaurants, including café, coffee houses, food huts, ice cream shops and eateries.	8%	Input tax credit/adjustment shall not be admissible.
		4%	(i) The registered person installs POS machine, for electronic issuance of invoices, or receipts, and gets all such machines linked up with BRA web portal to the satisfaction of BRA; (ii) The registered person issues his tax invoice / bills of charges or receipts electronically and no tax invoice / bill of charges or receipt is issued otherwise except through the POS of the registered person; and (iii) Input tax credit / adjustment shall not be admissible. Provided that this reduced rate shall not apply in case of the restaurants: - (a) Which are located within the building, premises or precincts of a hotel, motel, guest

			house, or club whose services are liable to tax; (b) Which are franchises or franchisees;
2	Services provided or rendered by marriage halls, lawns, mandap, pandal and shamiana, including floral and decoration, etc.	10,000 rupee per event or 4% of service fees, whichever is higher.	Input tax credit/adjustment shall not be admissible.
3	Technical, scientific and engineering consultants	8%	i) Where expenditure is paid out of the budget of the Federal Government or the Provincial Government or the Local Government, or the Cantonment Board ii) Input tax credit/adjustment shall not be available.
4	Commission agents	8%	Input tax credit / adjustment shall not be admissible.
5	Cosmetic and plastic surgery and Transplantations	6% or Rs.50,000 per month, whichever is higher	Input tax credit / adjustment shall not be admissible.
6	Services provided or rendered by Hospitals /Institutes and Clinics	3%	Input tax credit / adjustment shall not be admissibl

3. All registered taxpayers are required to update/modify their billing systems, accounting practices, and tax computations to ensure compliance with the revised rates from the effective date July 01, 2026.

4. Taxpayers can opt for standard rate (15%) to claim input tax and for this purpose permission is required from Authority under section 16D of the BSTS Act, 2015.

5. Failure to comply with the revised provisions of the Balochistan Sales Tax on Services Act, 2015, as amended, may attract the penalties and other legal consequences prescribed under the Act and the rules made thereunder.

6. This circular is issued for the information and strict compliance of all concerned.

Issued with the approval of the Competent Authority.

Commissioner (Operations)
Balochistan Revenue Authority