

THE BALOCHISTAN FINANCE ACT, 1967

(W. P. Act IV of 1967)

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'THE ?[BALOCHISTAN?] FINANCE ACT, 1967

(West Pakistan Act IV of 1967)

1

This Act was passed by the W. P. Assembly on 30" June, 1967; assented to by the Governor of W. P. on 30" June, 1967; and published in the W. P. Gazette (Extraordinary), dated 30" June, 1967, pages 1851-1857.

2 Substituted by Balochistan Laws (Adaptation) Order, 1975, for the words "West Pakistan". See the Balochistan Gazette (Extraordinary) No. 17, dated 9" May, 1975.

6699 66.

3 Spelling of the word "Baluchistan", wherever it appears in this Act, is corrected by insertion of letter "o" instead of "u"; as per

Government of Balochistan, S&GAD's Notification No. SORI (4) 6/ S&GAD-89, dated 18" June, 1989.

Preamble.

Short title,
commencemen
t and extent.

Definitions.

[30" June, 1967]

An Act to continue and levy certain taxes and duties in
[Balochistan].

WHEREAS it is expedient to continue and levy certain
taxes and duties in the Province of *[Balochistan];

It is hereby enacted as follows:—

1. (1) This Act may be called the *[Balochistan]
Finance Act, 1967.

(2) It shall come into force on and from the first day
of July, 1967.

(3) It shall extend, unless otherwise specified
hereinafter, to the whole of *[Balochistan], except the Tribal
Areas.

2. In this Act, unless there is anything repugnant in the
subject or context, "Government" means the Government of
[Balochistan].

Surcharge on 3. (1) There shall be levied and collected from every Agricultural owner of land which is assessed to agricultural income-tax in Income-tax IN the Districts of Bannu, Dera Ismail Khan, Hazara, Mardan, Oiehiats Kohat, Peshawar, 'Campbellpur, Dera Ghazi Khan, Gujranwala,

Gujrat, Jhelum, Jhang, Lahore, *Lyallpur, >Mianwali, Multan, 4'Muzaffargarh, Rawalpindi, Sahiwal, Sargodha, Sheikhupura and Sialkot, on the land-revenue payable in the agricultural year, 1966-67, an additional amount of agricultural income-tax by way of surcharge at the rate specified in the First Schedule.

Explanation.— For purposes of this section, "agricultural year" means the agricultural year as defined in the Punjab Land Revenue Act, 1887.

(2) The provisions of the North-West Frontier Province Agricultural Income-tax Act, 1948°, and the Punjab Agricultural Income-tax Act, 1951', shall, so far as may be, apply to the assessment, collection and recovery of the surcharge imposed under this section.

Tax on cinemas. 4. There shall be levied and collected a tax on cinemas payable by the owner or management thereof at the following rates for the financial year, 1967-68:—

(i) In the case of a cinema classed One as a first class cinema. thousand rupees.

(i) In the case of a cinema classed Five as a second class cinema. hundred rupees.

(iii) In the case of a cinema classed One hundred as a third class cinema. rupees.

Tax on motor 5. There shall be levied and collected in any area in which vehicles.

Now 'Attock'.

Now bifurcated into 'Lahore and Kasur' Districts.
Now 'Faisalabad'.

Now bifurcated into 'Multan and Vehari' Districts.

BR WN PR

a

That is Punjab Act VII of 1887, now repealed and replaced by Balochistan Land Revenue Act, 1967 (West Pakistan Act XVII of 1967).

° That is NWEP. Act XVII of 1948.

” That is Punjab Act XVI of 1951.

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a tax is imposed on motor vehicles by or under any enactment in force in [Balochistan], a surcharge on such tax at the following rates for the financial year, 1967-68:—

(i) Motor vehicles used for the Twenty-five transport or carriage of goods rupees. and materials.

(ii) | Motor vehicles plying for hire Fifty rupees. and licensed to carry more than

eight persons.

Tax on railway 6. Until the 30% day of June, 1968, there shall be levied fares and paid on railway fares and freights a tax according to the freights. scale set out in the Second Schedule.

Alteration in stamp 7. With effect from 1* July, 1967, Schedule I of the Stamp duty. Act, 18992, shall have effect as if—

(a) In Article 47—

(i) in Division E, between the words "EXCEPT SUCH A" and the word "RE- INSURANCE", the words "GROUP TERM INSURANCE AS IS DESCRIBED IN DIVISION EE OF THIS ARTICLE OR "A" were added; and

(ii) after Division E as so modified, the following new Division were inserted:—

"EE-GROUP TERM INSURANCE—

By workmen and _ other Six employees in respect of paisa. death or accident to anyone

of them rising out of or in

the course of _ their employment, for every Rs.

100 or part thereof payable

as premium;", and

1 Substituted by Balochistan Laws (Adaptation) Order, 1975, for the words "West Pakistan". See the Balochistan Gazette (Ext 17, dated 9" May, 1975.

2 That is Act II of 1899.

(b) — in Article 62, in clause (a), for the word "One-half, the word "One-fourth" were substituted.

Amendment of 8. In the '[Balochistan] Finance Act, 1964', in section 12, West Pakistan after sub-section (4), the following new sub-section shall be

Act No. added, namely:—

XXXIV of

1964. "(5) Government may by an order, notified in the official Gazette, exempt any Sugar Mill or all Sugar Mills in any specified area from the payment of the whole or any part of the cess under this section."

Penalty. 9. If the person responsible for the payment of the tax under section 4 fails to pay the tax, he shall be liable to pay, in addition to the amount of such tax, a penalty not exceeding the amount of the tax payable.

Bar of suits in Civil 10. No suit shall lie in any Civil Court to set aside or modify

Courts. any assessment of tax made under this Act and the rules made thereunder.

Application of 11. | Where any tax or surcharge imposed by this Act is by

existing laws. way of an addition to, or a surcharge on, any existing tax imposed by or under an enactment in force in ?[Balochistan] the procedure provided in such enactment and the rules framed thereunder for the assessment, collection and recovery of such tax, shall, so far as applicable, apply to the assessment, collection and recovery of the additional tax or surcharge.

Power to amend 12. Government may, by notification in the official Gazette,

vary an Act. make such omission from, additions to, adaptations and modifications of, any '[Balochistan] Act, as may be necessary for the purpose of the levy and collection of any tax imposed by or under this Act.

Power to make 13. (1) Government may make rules for carrying into

tules. effect the purposes of this Act, and such rules may, among

other matters, prescribe the procedure for the assessment, collection and payment of any tax levied under this Act, in so

1 Substituted by Balochistan Laws (Adaptation) Order, 1975, for the words "West Pakistan". See the Balochistan Gazette (Ext 17, dated 9" May, 1975.

2 That is West Pakistan Act XXXIV of 1964; published in the West Pakistan Gazette (Extraordinary), dated 29" June, 1964, pa

far as such procedure is not provided in this Act.

(2) Any rules made or deemed to have been made under the corresponding provisions of the "[Balochistan] Finance Act, 1966¹7, shall, so far as may be, be continued and be deemed to have been made under this Act.

(See Schedule on next page)

1 Substituted by Balochistan Laws (Adaptation) Order, 1975, for the words "West Pakistan". See the Balochistan Gazette (Extraordinary), dated 17, dated 9th May, 1975.

2 That is W.P. Act I of 1966; published in the West Pakistan Gazette (Extraordinary), dated 30th June, 1966, pages 1945-50.

FIRST SCHEDULE

(See SECTION 3)

Surcharge

Where the total land-revenue payable does not exceed Rs. Nil.

349.

Where the total land-revenue payable exceeds Rs. 349 but Rupees twelve.
does not exceed Rs. 499.

Where the total, land-revenue payable exceeds Rs. 499 but Rupees twenty
does not exceed Rs. 749. four.

Where the total land-revenue payable exceeds Rs. 749 but Rupees fifty.
does not exceed Rs. 999.

Where the total land-revenue payable exceeds Rs. 999 but Rupees one
does not exceed Rs. 1,999. hundred.

Where the total land-revenue payable exceeds Rs. 1,999 Rupees two
but does not exceed Rs. 4,999. hundred and
fifty.

Where the total land-revenue payable exceeds Rs. 4,999 Rupees five
but does not exceed Rs. 9,999. hundred.

Where the total land-revenue payable exceeds Rs. 9,999. Rupees one
thousand.

SECOND SCHEDULE
[See SECTION 6]

PART I

Freight (Goods)

Where the freight on any consignment does not exceed Rs.

3.

Where the freight on any consignment exceeds Rs.3 but does not exceed Rs. 10.

Where the freight on any consignment exceeds Rs.10 but does not exceed Rs. 25.

Where the freight on any consignment exceeds Rs. 25 but does not exceed Rs. 50.

Where the freight on any consignment exceeds Rs. 50 but does not exceed Rs. 75.

Where the freight on any consignment exceeds Rs. 75 but does not exceed Rs. 100.

Where the freight on any consignment exceeds Rs.100 but does not exceed Rs. 150.

Where the freight on any consignment exceeds Rs.150 but does not exceed Rs. 225.

Where the freight on any consignment exceeds Rs. 225 but does not exceed Rs. 300.

Where the freight on any consignment exceeds Rs. 300.

PART II

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Tax

Nil.

Six Paisa.

Twelve Paisa.

Twenty- five

paisa.

Fifty paisa.

One rupee.

Two rupees.

Three rupees.

Four rupees.

Four rupees plus
one rupee for
every hundred
rupees in excess
of three hundred
rupees of freight.

Fares (Passenger) Amount of tax

- On a first class ticket 50 paise.
- On a second class ticket 25 paise.
- On an inter class ticket 12 paise.
- On a third class or deck ticket 6 paise.

Provided that no tax shall be levied where the fare does not exceed Rs. 3.