

## THE BALOCHISTAN FINANCE ACT, 1968

(W.P. Act III of 1968)

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'THE [BALOCHISTAN] FINANCE ACT, 1968

(West Pakistan Act III of 1968)

[29" June 1968]

An Act to continue and levy certain taxes and surcharges in the Province of [Balochistan].

Preamble. WHEREAS it is expedient to continue and levy certain

taxes and surcharges in the Province of \*[Balochistan];

It is hereby enacted as follows:—

Short title, 1. (1) This Act may be called the \*[Balochistan]

commencemen Finance Act, 1968.

t and extent. ;

(2) It shall come into force on and from the first day

of July, 1968.

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

Areas.

Surcharge on 2. (1) There shall be levied and collected from every Agricultural owner of land which is assessed to agricultural income-tax in

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Income-tax in  
certain  
Districts.

the Districts of Bannu, Dera Ismail Khan, Hazara, Mardan, Kohat, Peshawar, Campbellpur\*, Dera Ghazi Khan, Gujranwala, Gujrat, Jhelum, Jhang, Lahore\*, Lyallpur®, Mianwali, Multan', Muzaffargarh, Rawalpindi, Sahiwal, Sargodha, Sheikhpura and Sialkot, on the land-revenue payable in the agricultural year, 1967-68, 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

This Act was passed by the W. P. Assembly on 29" June, 1968; assented to by the Governor of W. P. on 29" June, 1968; and published in the W. P. Gazette (Extraordinary), dated 29" June, 1968, pages 2239-2245. For statement of objects and reasons West Pakistan Gazette (Extraordinary), 1968, dated 11 June, 1968, pages 2153-U to 2153-AA.

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

Spelling of the word "Baluchistan", wherever it appears in this Act, is corrected by insertion of letter  
Government of Balochistan, S&GAD's Notification No. SORI (4) 6/ S&GAD-89, dated 18" June, 1989.

Now "Attock".

Now bifurcated into "Lahore and Kasur" Districts.

Now "Faisalabad".

Now bifurcated into Multan and Vchari Districts.

"a

(0)

instead of "u"; as per

defined in the '[Balochistan] Land Revenue Act, 1967'.

(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. 3. 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. 1968-69:—

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

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

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

cinema.

Surcharge on motor 4. There shall be levied and collected in any area in which vehicles tax. a tax is imposed on motor vehicles by or under any enactment

in force in '[Balochistan]', a surcharge on such tax, payable by the person by whom the tax is payable at the following rates for the financial year, 1968-69:—

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

rupees.

(ii) | Motor vehicles playing for — Fifty rupees.  
hire and licensed to carry more than eight persons.

Tax on railway 5. Until the 30% day of June, 1969, there shall be levied fares and and paid on railway fares and freights a tax according to the freights. scale set out in the Second Schedule.

Amendment of 6. In section 12 of the \*[Balochistan] Finance Act, Section 12 of 1964° (XXXIV of 1964), for sub-section (4), the

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

That is West Pakistan Act XVII of 1967; published in the West Pakistan Gazette (Extraordinary), dated 7<sup>th</sup> December, 1967, pages 3603-3656 and adopted by the Balochistan Laws (Adaptation) Order, 1975.

3° That is N.W.F.P. Act XVII of 1948.

4 That is Punjab Act X of 1951.

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W.P. Act following sub-section shall be substituted, namely:—

XXXIV of 4:

1964 Vo "(4) The proceeds of the cess shall be utilised for—

(i) special maintenance and development of

roads and bridges and special plant  
protection services in the areas  
comprising the Mill Zones;

(ii) maintenance and development of such  
roads and bridges outside the Mill Zones,  
as in the opinion of Government, are  
primarily used for sugarcane traffic; and

(iii) other activities directed towards the  
development of sugarcane production."

Penalty. 7. If the person responsible for the payment of the tax under section 3 fails to pay the tax within the period prescribed under the rules for its payment he shall be liable to pay, in addition to the amount of such tax, a penalty not exceeding the amount of the tax payable.

Application of 8. 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.

Bar of suits in Civil 9. No suit shall lie in any Civil Court to set aside or Courts. modify any assessment, levy or collection of a tax or surcharge made under this Act and the rules thereunder or any penalty

imposed under section 7.

Power to make 10. (1) The Provincial Government may make rules for rules. carrying into 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 or the imposition of any penalty under this Act, in so 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

5 Substituted by Balochistan Laws (Adaptation) Order, 1975, for the words "West Pakistan". See the Balochistan Gazette

(Extraordinary) No. 17, dated 9" May, 1975.

That is West Pakistan Act XXXIV of 1964; published in the West Pakistan Gazette (Extraordinary), dated 29" June, 1964, page 2175-85, adopted by Balochistan Laws (Adaptation) Order, 1975.

Act, 1967 shall, so far as may be, continued and be deemed to have been made under this Act.

(See Schedule on next page)

## FIRST SCHEDULE

(See SECTION 2)

### 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-four.  
does not exceed Rs. 749.

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 hundred.  
does not exceed Rs. 1,999.

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

Where the total land-revenue payable exceeds Rs. 4,999 Rupees five hundred.



but does not exceed Rs. 9,999.

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

## SECOND SCHEDULE

(See SECTION 5)

### PART I

Fares (Passenger) Amount of Tax

On a first class ticket 50 paisa.

On a second class ticket 25 paisa.

On an inter class ticket 12 paisa.

On a third class ticket 6 paisa.

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

### PART II

Freight (Goods) Tax

Where the freight on any consignment does not exceed Rs. Nil.

3.

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

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

Where the freight on any consignment exceeds Rs. 21 but Twenty-five paisa.

does not exceed Rs. 50.

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

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

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

Where the freight on any consignment exceeds Rs. 150 but Three rupees.

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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.

Four rupees.

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