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No. 25 QUETTA, TUESDAY, JULY 1, 1975,

BALUCHISTAN PROVINCIAL ASSEMBLY SECRETARIAT.
NOTIFICATION

The 1st July, 1975.

No. Legis: X(10)/75. The Baluchistan Finance Bill, 1975 having been passed by the Provincial Assembly of Baluchistan on 30th June, 1975 and assented to by the Governor of Baluchistan, is hereby published as an Act of the Provincial Assembly. '

THE BALUCHISTAN FINANCE ACT, 1975.

BALUCHISTAN ACT NO. IV OF 1975.

(First "published after having received the assent of the Governor of Baluchistan in the Baluchistan Gazette (Extra-ordinary) dated 1st July, 1975.)

AN
ACT

to continue and levy certain taxes, fees, cesses and Surcharges in the Province of Baluchistan.

G. P. Q. 6-750-7-75.

Preamble,

Short title, commencement
and extent.

Definition.

Anendment of Schedule to West
Pakistan Act No. XXXII of 1958.

Cess on Fruits and Crops taken out
of Baluchistan Province.

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WHEREAS it is expedient to continue and levy certain taxes, fees,
cesses and surcharges in the Province of Baluchistan ;

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It is hereby enacted as follows:—

(1) This Act may be called the Baluchistan Finance Act, 1975.

(2)

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It shall come into force at once and shall be deemed to have
taken effect on the first day of July, 1975.

(3) It shall extend to the whole of the Province of Baluchistan except

Tribal Areas.

In this Act, unless there is anything repugnant in the subject -
context, "Government" means the Government of Baluchistan.

In the West Pakistan Motor Vehicles Taxation Act, 1958 (West

Pakistan Act No. XXXII of 1958), the schedule shall be amended as follows :—

Under item No. 3 clauses (c), (d), (e), (Ff) and (g) shall be substituted by the
following :—

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(d)

(e)

(f)

(g)

(D)

(2)

3)

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(6)

All vehicles (including delivery vans)
with maximum laden capacity upto 4480 lbs. Rs. 60/- per quarter.

Vehicles with maximum laden capacity Rs, 100/- per quarter.
exceeding 4480 lbs but not exceeding ;
8960 lbs.

Vehicles with maximum laden capacity Rs. 150/- per quarter.
exceeding 8960 lbs but not exceeding
13440 lbs.

Vehicles with maximum laden capacity Rs. 300/- per quarter.
exceeding 13440 lbs but not exceeding
17920 lbs.

Vehicles with maximum laden capacity Rs. 450/- per quarter.
exceeding 17920 lbs.

There shall be levied and collected a cess on fruits and crops
taken out of Baluchistan.

The cess shall be paid at the rates specified in the schedule by the
owner/transporter at the posts established by Government at

Baluchistan at roads and rail-heads.

The Government may, by notification published in Official
Gazette, add to, or delete any of the goods from the schedule
and fix or modify the rate of cess levied thereon.

Whoever contravenes any of the provisions of this Act or the
Rules made thereunder, shall be punishable with simple imprison-
ment which may extend to three months or with a fine or both, s

If the cess as required by sub-section (1) is not paid, the scheduled goods shall stand forfeited to the State.

Cognizance of the offence under this Act shall not be taken by any Court, except on a complaint filed by an officer duly notified by the Government by notification published in the Official

Gazette.

Amendment of section 4(1) of the 5.

West Pakistan Finance Act 1963
(West Pakistan Act No. IX of 1963).

Bar of suit in Civil Court. 6.

Powers to make Rules. G

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(7) The Government may make rules for 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 the cess under this Act and for regulating the transportation of Scheduled goods in so far as such procedure is not provided in this Act.

SCHEDULE

Particulars of Goods. Rate of Cess.

Fruits. Re. 1/- per crate (10 to 20 Seers),
Almonds. Rs. 3/- per maund.

Melons. Re. 1/- per maund.

Onions. Re. 1/- per bag.

Tomatoes. Re. 1/- per crate (10 to 20 seers).
Potatoes. Re. 1/- per bag.

Cumin seed. Rs. 2/- per bag.

In the West Pakistan Finance Act 1963 (West Pakistan Act No. IX of 1963), in its application to the Province of Baluchistan, for sub-section (1) of section 4 the following shall be substituted:—

“(1) A development cess shall be levied on all Lands in the Province of Baluchistan except Special, Tribal and un-settled Areas at the rate of fifty per cent of the revenue payable in

respect of such lands.”.

No suit shall lie in any Civil Court to set aside or modify any assessment, levy or collection of a tax, duty, cess or surcharge made under this Act and the rules made thereunder or any penalty imposed under sub-section (5) of section 4.

The Provincial Government may make rules for carrying into effect the purposes of this Act, and such rules may, among other matters,

prescribe the procedure for assessment, collection and payment of any tax or cess levied or the implementation of any penalty under this Act, in so far as such procedure is not provided in this Act. °

MUHAMMAD ATHAR

Secretary,

Provincial Assembly of Baluchistan.