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THE BALOCHISTAN GAZETTE
PUBLISHED BY AUTHORITY

NO. 59 QUETTA SUNDAY JULY, q, 1996,

a NOTIFICATIONS.

Dated Quetta, the 7th July, 1996.

No. PAB/LEGIS:V(28)/96. The Balochistan Finance Bill, 1996 having been passed by

the Provincial Assembly on 26th June, 1996 and assented to by the Governor of Balochistan, is hereby published as an Act of the Provincial Assembly.

THE BALOCHISTAN FINANCE ACT, 1996.

(BALOCHISTAN ACT NO. IV OF 1996.)

(First published after having received the assent of the Governor of Balochistan in' the Balochistan Gazette (Extra Ordinary) dated the 7th July, 1996.)

AN
ACT

to levy certain taxes in the Province of Balochistan.

Preamble. Whereas it is expedient to levy certain taxes in the Province of Balochistan in the manner herein - after appearing;

It is hereby enacted as follows:-

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Short title
commencement
and extent.

Definitions,

Tax on Bank
Cheques.

Tax on
Advertisement on
Electronic Media.

Trade Tax on
Business/Services.

"20

1. (1) This Act may be called the Balochistan Finance Act, 1996.

(2) It shall come into force at once and shall be deemed to have ~
taken effect from 1st day of July, 1996.

(3) It shall extend to the whole of Balochistan except the Tribal
Area.

2; In this Act, unless the context otherwise requires;

(a) "Government" means the Government of Balochistan;

(b) "Prescribed" means prescribed by rules made under this
Act and;

(c) "Person" includes any authority, agency, society or
association of persons.

3. (1) There shall be levied a tax at the rate of paisa fifty per
cheque presented for transaction in all the Commercial Banks carrying
on business in the province.

(2) The tax shall be collected by the respective banks at the
time of issue of cheque books and deposited with the Government in
the prescribed manner.

4. (1) There shall be levied and collected a tax at the rate of five
percent on the advertisement charges paid to the management of Radio
and Television Centers located in the Province.

(2) The tax shall be collected by the Officer-Incharge of such
centers or any other Officer Subordinate to or authorized by him. The
tax so collected shall be paid to the Government in the prescribed
manner.

5. (1) Person running Jewellery Shop, Garment/Boutique Shop,
General Store, Foot Wear Shop, or dealing with Electrical/Electronics

appliances in any manner or running a Marriage Hall or Tent Services within the limits of a Municipal Corporation, Municipal Committee, a Town Committee or Cantonment Board shall be charged a trade tax per annum at the rate mentioned below as per category determined by the prescribed authority in the prescribed manner.

CATEGORY ANNUAL TAX

A * Rs.3,000/-

B Rs.2,000/-

Cc Rs. 1,000/-

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. as ~
Registration of
Business
Houses/Firms.

Excise Duty on
Courier Services.

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(2) The un-paid amount of trade tax shall be recoverable as
arrears of land revenue.

6. (1) No person shall engage as a Video Cassettes trader, Motor
Vehicle Dealer or a Real Estate Agent unless it is registered in the
prescribed manner and a valid registration certificate issued by the
registering authority appointed in this behalf, provided that an existing
Video Cassettes Trader, Motor Vehicle Dealer or Real Estate Agent
already in the business on the date of coming into force of this Act
may, without registration, continue to function, if such trader or
Dealer or Agent has applied for registration within sixty days of the
commencement of this Act and his application for registration has not
been rejected.

(2) A Video Cassettes Trader whether operating as wholesale
dealer, retailer or lender of such cassettes pay a registration fee and an
annual tax at rates mentioned below as per categorization made by the
prescribed authority in the prescribed manner.

CATEGORY Registration Fee Annual Tax
A Rs.3500/- Rs.2500/-
B Rs.2500/- Rs. 1500/-
Cc Rs. 1500/-. Rs. 1000/-

(3) A person engaged as Motor Vehicle Dealer or Real Estate
Agent will be Charged Registration Fee of Rs.7,000/- and an annual
Tax of Rs.2,500/-

(4) a person dealing in business in contravention of the
provisions of this section shall be liable to fine which may extend to
four times the Registration Fee leviable in his case.

(5) a fine under sub-section (4) shall be levied only after
giving concerned person an opportunity of being heard.

(6) Any amount of Registration Fee, annual tax or penalty
which remains un-paid, shall be recoverable as arrears of land
revenue.

1 (1) There shall be levied and collected an Excise Duty on
Courier Services functioning within the limits of Municipal

Committee, Town Committee or Cantonment Board, at the rate of 10% of the courier charges paid to the management of Courier Service by the private customers.

(2) The Excise Duty shall be collected by the Manager or a person authorised by him and paid to the Government in the prescribed manner.

Telephone Duty.

Determination of
the Category.

Bar of Suit in
Civil Court.

Surcharge on
Octroi.

Recovery of
Surcharge.

Power to make
Rules.

Amendment of
Schedule I of Act
II of 1899,

4 5-

8. (1) There shall be levied and collected a Duty at the rate of 2% of telephone consumption charges, exclusive of any federal taxes from private consumers in this province.

(2) The Duty shall be collected by the General Manager, Pakistan Telecommunication Corporation or his authorised Revenue Officer and paid to the Government in the prescribed manner,

9. The determination of the categories in respect of Sections 5 and 6 where-ever needed, shall be made by the authority prescribed by the Government of Balochistan after taking prescribed declaration tendered by such person within sixty days of the commencement of this Act.

10. —_No suit shall lie in any Civil Court to set -aside or modify, any assessment levy or collection of a tax, fee or duty made under this Act and rules made thereunder.

11. (1) There shall be levied a surcharge on Octroi Contract at the rate of 5% of the contract amount to be paid by all the Octroi Contractors of the Local Councils in Balochistan.

(2) | The Tax shall be paid by the contractors in the manner to be prescribed by the Government.

12. The unpaid amounts of surcharge shall be recoverable as arrears of Land Revenue.

13. The Government may make rules for carrying into effect the Purposes of this Act 'and such rules may among other matters, prescribe procedure for the assessment, collection and payment of any

tax, fee or duty or imposition of any penalty or surcharge under this Act, in so far as such procedure is not provided for in this Act.

14. In Schedule I of Stamp Act, 1899(II of 1899), the following amendments shall be made of namely:-

(1) For Article 5, the following shall be substituted: namely:-

"5 AGREEMENT OR MEMORANDUM OF AN AGREEMENT

(a) If relating to the sale of a bill of exchange.

Ten rupees.

(b) If relating to the sale of Government security.

Rupees one for every rupees ten thousand or part thereof of value of the security, subject to the maximum of two hundred rupees.

(c) If relating to sale of share Two rupees for every
in an incorporate or other rupees five thousand or
body corporate. part thereof of the value

of share.

(d) If not otherwise provided. One hundred rupees".

(2) For Article 10, the following shall be substituted; namely:-
"10 ARTICLE OF ASSOCIATION OF A COMPANY-

(a) Where the Company has no One thousand — Five
share capital or nominal hundred rupees.
share capital does not exceed

Rs.2,500/-

(b) Where the nominal share One thousand rupees.
capital exceeds Rs.2,500/-
but does not exceed
Rs. 1 ,00,000/-

(c) Where the nominal share Two thousand rupees.
capital exceeds Rs.
1,00,000/- but not exceed
Rs, 10,00,000/-

it

(d) Where the nominal share Five thousand rupees.
capital exceeds
Rs. 10,00,000/-

(3) For Article 27, the following shall be substituted: naic.s:-

"27 DEBENTURE, PARTICIPATION TERM CLRTIFICATE,
(whether a mortgage or not) being marketable security

transferable.

(a) by endorsement of separate The same duty as is
instrument of transfer leviable on Bond

(No. 15)

(b) by delivery. For every rupees five

hundred or part thereof
of the face value of the
debenture rupees
eighteen."

(4) For Article 39, the following shall be substituted; namely:-

-:6:-

"39. MEMORANDUM OF ASSOCIATION OF A COMPANY.

(a)

(b)

If accompanied by articles

of association under Section
35_of the Companies _

Ordinance, 1984.

If not accompanied.

"43. NOTE OR MEMORANDUM sent
by broker to his principal intimating the
purchase or sale on account of such
principal.

(a)

(b)

(c)

of any goods exceeding in
value twenty rupees.

of any stock or marketable
security exceeding in value
twenty rupees, but not
being a Government
security.

of a Government security.

One thousand rupees.

Two thousand rupees".

- (5) For Article 43, following shall be substituted; namely:-

Four rupees.

Fifty paisa for every
Rs.5,000/- or part thereof
of the value of the stock
or security.

One rupee for every
Rs.10,000/- or part
thereof of the security
subject to a maximum of
two hundred rupees, "

(6) For Article 46, the following shall be substituted: namely:-
"46. A PARTNERSHIP OF.

(a)

(b)

(c)

Where the capital of the
partnership does not exceed
rupees five hundred.

in any other case.

DISSOLUTION.

One hundred rupees.

One thousand rupees.

Five hundred rupees".

(7) For Article 48, the following shall be substituted: namely:-

"48-POWER OF ATTORNEY as
defined by section 2(21) not being a
proxy Article 52.

(a)

(b)

(c)

(d)

(e)

(f)

"175+

When executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one or more such documents.

When authorizing — one person or more to act in a single transaction — other than the case mentioned in clause (a).

When authorizing not more than five persons to act jointly and severally in more than one transaction or generally.

When authorized more than five but not more than ten persons to act jointly and severally in more than one transaction or generally.

When give for consideration and authorized attorney sell any immovable property.

in any other case.

Thirty rupees.

One hundred rupees.

Three hundred rupees.

One thousand rupees.

The same duty as is
leviable on a Conveyance
(No.23) for the amount of
consideration,

Forty rupees for each
persons authorized."

(8) For Article 54, the following shall be substituted; namely:-
"54. RECONVEYANCE OR MORTGAGE PROPERTY.

(a)

(b)

If the consideration for
which the property was
mortgaged does not exceed
rupees 1,000/-

in any other case.

The same duty as is
leviable on a Bond
(No. 15) for the amount of
such consideration — set
forth in reconveyance
deed.

Five hundred rupees".

~:8:-

(9) For Article 57, the following shall be substituted; namely:-

"57. SECURITY BOND OR MORTGAGE DEED.

(a)

(b)

(c)

Exceed by way of security
for due execution of an
officer, or to account for

_ money or other property

received by virtue thereof
or executed in favour of a
court for due discharge of
a contingent liability or
executed by a, surety to
secure the performance of
a contract.

When the amount secured
does not exceed Rs. 100/-

in any other case

Guarantee/security Bond to
be given to the
Banks/Financial
institutions.

XXX

The same duty as on a
Bond (No.15) for the

amount secured.
Rs. 100/-

Two hundred rupees."

AKHTAR HUSSAIN KHAN
SECRETARY
BALOCHISTAN PROVINCIAL ASSEMBLY