

THE BALOCHISTAN FINANCE ACT, 1962

(W.P. Act I of 1962)

CONTENTS

SECTIONS

Preamble.

1. Short title and commencement.
2. Definitions.
3. Surcharge on land revenue in certain districts.
4. Levy of cess on land revenue.
5. Surcharge on agricultural income-tax in certain districts.
6. Increase in stamp duty.
7. Tax on cinemas.
8. [Repealed]
9. Tax on callings, professions, etc.
10. Tax on trades, import and export licences.
11. Tax on motor vehicles.
12. Tax on railway fares and freights.
13. Toll on freight on goods carried by road.
14. Toll on vessels plying in inland waters.
15. Toll on fares and freights on inland traffic by vessels.
16. Tax on betting.
17. Penalty.
18. Abolition of electricity duty.
19. Application of existing laws.
20. Power to amend or vary an Act.

21. Power to make rules.

'THE ?[BALOCHISTAN?] FINANCE ACT, 1962

This Act was passed by the W.P. Assembly on 30" June, 1962; and, on its having been assented to by the Governor of W.P., published in the W.P. Gazette (Extraordinary), dated 6" July, 1962, pages 2693-2701. For statement of objects and reasons, s Pakistan Gazette (Extraordinary), dated 17" June, 1962, page 2467.

2 Subs. by Balochistan Laws (Adaptation) Order, 1975, for the words "West Pakistan".

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 and
commencemen
t.

Definitions.

Surcharge on land
revenue in
certain
districts.

(W.P. Act I of 1962)

[6 July, 1962]

An Act to continue, levy and abolish certain taxes and
duties in 7[Balochistan].

WHEREAS it is expedient to continue, levy and abolish
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, 1962.

(2) It shall come into force on and from the first day
of July, 1962.

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

2. In this Act—

(a) "agricultural year" means the agricultural year as
defined in the Punjab Land Revenue Act,
1887'(Act XVII of 1887);

(b) "Government" means the Government of
[Balochistan];

(c) "revenue year" means the revenue year as defined
in the Sind Land Revenue Code, 1879? (Sind Act
V of 1879).

3. (1) There shall be levied and collected from every
owner of land which is assessed to land revenue in the districts
of Karachi, Dadu, Hyderabad, Tharparkar, Jacobabad, Larkana,
Nawabshah, Sanghar, Sukkur and Thatta an additional amount
of land revenue by way of surcharge on the land revenue
payable in the revenue year, 1961-62 at the rates specified in

the First Schedule to this Act.

Explanation— For purposes of this section land revenue includes any water rate payable in respect of irrigated land.

(2) The provisions of the Sind Land Revenue Code, 1879 (Sind Act V of 1879), shall, as far as may be, apply to the

1 Rep. by W.P. Act XVII of 1967, i.e. W.P. Land Revenue Act, 1967, now in force in Balochistan by the Baln. Laws (Adaptation) Act, 1975, with substitution of the word “Balochistan” for the words “West Pakistan”.

2 Rep. *ibid*.

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Levy of cess on
land revenue.

Surcharge on
agricultural
income-tax in
certain
districts.

Now "Attock".
Now "Faisalabad".

Now "Sahiwal".

assessment, collection and recovery of the surcharge imposed
under this section.

4. (1) A development cess shall be levied on all lands
in the Province except the districts of Kalat, Kharan and
Mekran at the rate of twenty-five per cent of the revenue
payable in respect of such land.

(2) The cess shall be payable by the person liable for
the payment of land revenue.

Explanation—In this section, "land" means _ land
assessed to land revenue and includes land whereof the land
revenue has been wholly or in part released, compounded for,
redeemed or assigned.

(3) Government may, by notification, exempt any
class of persons from the payment of the whole or any part of
the cess or reduce the rate of the cess leviable on any class of
land.

(4) The cess levied on the basis of land revenue
shall be assessed, collected and recovered in the manner
prescribed, from time to time, by Government by statute rules
or orders for the assessment, collection and recovery of land
revenue.

(5) Government may, by notification, modify the
rules or orders referred to in sub-section (4) and may make
further rules for the assessment, collection and recovery of the
cess.

5. (1) There shall be levied and collected from every

owner of land which is assessed to agricultural income-tax in the districts of Bannu, Dera Ismail Khan, Hazara, Mardan, Kohat, Peshawar, 'Campbellpur, Dera Ghazi Khan, Gujranwala, Gujrat, Jhelum, Jhang, Lahore, 7Lyallpur, Mianwali, 3Montgomery, Multan, Muzaffargarh, Rawalpindi, Sargodha, Sheikhupura and Sialkot, on the land revenue payable in the agricultural year 1961-62, an additional amount of agricultural income-tax by way of surcharge at the rates specified in the Second Schedule to this Act.

(2) The provisions of the North-West Frontier Province Agricultural Income-tax Act. 1948 (North-West

Increase in stamp

duty.

Tax on cinemas.

Frontier Province Act XVII of 1948), and the Punjab Agricultural Income-Tax Act, 1951 (Punjab Act XVI of 1951), shall, so far as may be, apply to the assessment, collection and

recovery of the surcharge imposed under , this section.

6. Until the 30th June, 1963, Schedule I to the Stamp Act, 1899 (Act II of 1899), shall have effect as if—

(a)

b)

in Article I for the entries in the first and second columns, the following were — substituted namely:—

"ACKNOWLEDGMENT OF a debt exceeding twenty rupees in amount or value written or signed by, or on behalf of a debtor in order to supply evidence of such debt in any book (other than a banker's pass book) or on a separate piece of paper, when such book or paper is left in the creditor's possession; provided that such acknowledgment does not contain any promise to pay the debt or any stipulation to pay interest or to deliver any goods or other property,—

(i) if the amount of value does 12 paisa.
not exceed one hundred
rupees.

(11) in other cases 25 paisa;"

in Article 53, for the entries except the exemption in the first and second columns, the following were substituted, namely:—

"RECEIPT (as defined by section 2 (23) for any money or other property the amount or value of which,—

(i) exceeds twenty rupees but 12 paisa.
does not exceed one
hundred rupees.

(11) in other cases 25 paisa;"

7. 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, 1962-63:—

(1)

In the case of a cinema classed as a first class

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Tax on callings,
professions,
etc.

Tax on trades,
import and
export licences.

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cinema, one thousand rupees;

(ii) In the case of a cinema classed as a second class
cinema, five hundred rupees;

In the case of a cinema classed as a third class
cinema, one hundred rupees.

(iii)

8. [Entertainment tax]. Repealed. by W.P. Ord. V of 1963.

9. There shall be levied and collected from the following
classes of persons a tax of the amount specified against each for
the financial year, 1962-63:—

Class of persons

Amount of tax

(i) Legal practitioners of not Twenty rupees.
less than five years
standing.

(i1) Income-tax practitioners. Twenty rupees.

(iii) Clearing agents, licensed or One hundred
approved as Custom House ___ rupees.

Agents.

(iv) | Contractors supplying Two hundred
goods, commodities and rupees, or one
services to the Central hundred rupees,
Government or the or fifty rupees
Provincial Government or according to
any Local Authority. classification.

10. (1) For the financial year, 1962-63, there shall be

levied and collected from every person engaged in the import
and export trade who holds a licence issued under the Imports
and Exports (Control) Act, 1950 (Act XXXIX of 1950), a tax

on the value of the goods imported or, as the case may be, exported against such licence, according to the scale set out in the Third Schedule to this Act.

(2) Government may, by a notification in the official Gazette, exclude any class of licence issued as aforesaid from the purview of sub-section (1), or, by a general or a special order in writing, exempt a person holding such licence from the payment of the whole or a part of the tax payable by him in respect of the goods imported or exported against such licence.

Tax on motor vehicles.

Tax on railway fares and freights.

Toll on freight on goods carried by road.

Toll on vessels plying in

inland waters.

11. There shall be levied and collected in any area in which a tax is imposed on motor vehicles by or under any enactment, a surcharge on such tax at the following rates for the financial year, 1962-63:—

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

(ii) | Motor vehicles plying for hire and used for transport of passengers—

(a) licensed to carry not more Twelve rupees. than eight persons.

(b) licensed to carry more than Fifty rupees. eight persons.

(iii) Motor cars not plying for Twelve rupees. hire.

12. Until the 30th day of June, 1962, there shall be levied and paid on railway fares and freights a tax according to the scale set out in the Fourth and Fifth Schedules to this Act.

13. (1) Until the 30th day of June, 1963, there shall be levied and collected on freights charged for goods transported by motor vehicles by road a toll according to the scale set out in the Fourth Schedule to this Act.

(2) The toll shall be collected by the owner of the motor vehicles and paid to the Government.

14. (1) For the financial year, 1962-63, there shall be

levied and collected in the District of Karachi a toll on steam vessels and motor vessels plying in inland water at the rates specified hereunder:—

On vessels of a tonnage of—

Less than 100 tons One hundred
rupees.

100 tons but less than Two hundred and
500 tons. fifty rupees.

500 tons but less than Five hundred

Toll on fares and
freights on
inland traffic
by vessels.

Tax on betting.

Penalty.

Abolition of

electricity duty.

Application of
existing laws.

1,000 tons. rupees.

1,000 tons and upwards One hundred
rupees.

(2) The toll shall be payable by the owner or the
charterer of the vessel.

(3) In this section "steam vessels" and "motor
vessels" mean every description of vessels propelled wholly or
in part by the agency of steam or oil, as the case may be.

15. (1) For the financial year, 1962-63, there shall be
levied and collected in the district of Karachi, a toll on fares and
freights charged for transport by steam-vessels and motor-
vessels plying in inland waters, according to the scale set out in
the Fourth and Fifth Schedules to this Act.

(2) The toll shall be collected by the owner or the
charterer of the vessels and paid to Government.

(3) In this section "steam-vessels" and "motor-
vessels" have the same meaning as in section 14.

16. Until the 30th June, 1963, there shall be levied and
collected in the District of Karachi and additional tax by way of
surcharge amounting to twenty-five per cent of the betting tax
on horse-racing or pony-racing imposed under any enactment
for the time being in force.

Explanation— The expression "betting tax" includes a
tax charged in respect of moneys paid into a totalisator by way
of stakes or bets.

17. If the person, who is responsible for the collection and
payment of the toll or tax under section 9, 10, 13, 14 or 15, fails

to collect and pay the toll or tax as provided in the said section, he shall be liable to pay a penalty not exceeding the amount of the toll, or tax payable.

18. The electricity duty imposed under the Sind Finance Act, 1932 (Sind Act II of 1932), on units of electrical energy consumed is hereby abolished.

19. | Where any tax or surcharge imposed by this Act is by way of an addition to or a surcharge on any existing tax imposed by or under an enactment, the procedure provided in such enactment for the assessment, collection and recovery of

Power to amend or
vary an Act.

such tax, shall, so far as applicable, apply to the assessment,
and collection and recovery of the additional tax or surcharge.

20. Government may, by notification, make such omissions
from, additions to, adaptations, and modification of any
Balochistan] Act as may be necessary for the purpose of the
levy collection of any tax imposed by this Act.

Power to make 21. (1) Government may make rules regarding-
les.

mes (i) classification of cinemas for the purposes
of section 7;

(i1) classification of contractors for the
purpose of section 9;

(iii) the procedure for the collection and
payment of any tax or toll levied' under
this Act;

(iv) any other matter incidental thereto.

(2) Any rules made or deemed to have been made
under the corresponding provisions of the West Pakistan
Finance Ordinance, 1961 (West Pakistan Ordinance XV of
1961), and the Finance Ordinance, 1961 (Ordinance XXIV of
1961), shall, so far as may be, 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 and water rate for Nil

irrigation does not exceed Rs. 1, 999.

Where the total land revenue and water rate for
irrigation exceeds Rs. 1, 999.

1

15 per cent of such total

SECOND SCHEDULE

[See SECTION 5]

Surcharge

t Subs. for the words "West Pakistan", by Baln. A.O. of 1975. by Balochistan Laws (Adaptation) Order, 1975, published in the

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

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Where the total land revenue payable does not exceed Rs. 349.

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

Where the total land revenue payable exceeds Rs. 499 but does not exceed Rs. 749.

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

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

Where the total land revenue payable exceeds Rs. 1,999 but does not exceed Rs. 4,999.

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

Where the total land revenue payable exceeds Rs. 9,999.

THIRD SCHEDULE

[See SECTION 10]

When the licence is for an amount not exceeding Rs. 4,999.

When the licence is for an amount exceeding Rs. 4,999 but not exceeding Rs. 9,999.

When the licence is for an amount exceeding Rs. 9,999 but not exceeding Rs. 19,999.

When the licence is for an amount exceeding Rs. 19,999 but not exceeding Rs. 49,999.

When the licence is for an amount exceeding Rs. 49,999 but not exceeding Rs. 99,999.

When the licence is for an amount exceeding Rs. 99,999.

FOURTH SCHEDULE

[See SECTION 12, 13 and 15]

Nil

Rupees twelve.

Rupees twenty-four.

Rupees fifty.

Rupees one hundred.

Rupees two hundred and
fifty.

Rupees five hundred.

Rupees one thousand.

Amount of tax

Nil

Rupees ten.

Rupees fifty.

Rupees one hundred and
fifty.

Rupees five hundred.

Rupees one thousand.

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Freights (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.

FIFTH SCHEDULE

[See SECTION 12 and 15]

Fares (Passengers)-

On a first class ticket

On a second class ticket

On an inter-class ticket

On a third class or deck ticket

Surcharge

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.

Amount of tax

50 paisa.

25 paisa.

12 paisa.

6 paisa.

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

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