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THE BALOCHISTAN FINANCE ACT, 1965

(W.P. Act I of 1965)

SCHEDULES—

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FOURTH SCHEDULE

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'THE ?[BALOCHISTAN] FINANCE ACT, 1965

Preamble.

Short title,
commencemen
t and extent.

Definitions.

Surcharge on
Agricultural
Income-tax in
certain
districts.

1

(West Pakistan Act I of 1965)

[7 July, 1965]

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, 1965.

(2) It shall come into force on and from the 1st day
of July, 1965.

(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—

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

(b) "Collector" means the Collector of the District
and includes any officer appointed under any law
for the time being in force relating to land-
revenue, to discharge the duties of a Collector;

(c) "prescribed" means prescribed by rules made
under this Act.

3. (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, Lyallpur, Mianwali, Montgomery, Multan, Muzaffargarh, Rawalpindi, Sargodha, Sheikhupura and Sialkot, on the land-revenue payable in the agricultural year 1964-65, and additional amount of agricultural

This Act was passed by the West Pakistan Assembly on 30th June, 1965; assented to by the Governor of West Pakistan on 30th June, 1965; and published in the West Pakistan Gazette (Extraordinary), dated 1st July, 1965, pages 3381-3395.

2

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

Agricultural
Income-tax in
certain
districts.

a

income-tax by way of surcharge at the rates 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, 19487, and the Punjab Agricultural Income-tax Act, 19517, shall, so far as may be, apply to the assessment, collection and recovery of the surcharge imposed under this section.

4. (1) With effect from the 1* of July, 1965, there shall be assessed, levied and collected every year, in accordance with and subject to the provisions of this Act, a tax, called the Agricultural Income-tax, in respect of income from all land within the districts of Karachi, Dadu, Hyderabad, Tharparkar, Sanghar, Jacobabad, Larkana, Sukkur, Nawabshah, Khairpur and Thatta at the rates specified in the Second Schedule.

(2) Subject to the provisions of sub-section (9) of this section, the tax shall be paid by the owner of the land in respect of which it is assessed and levied.

(3) The tax shall be assessed on the basis of the total land-revenue payable on the land of an owner in respect of the previous year:

Provided that Government may, by notification in the official Gazette, exempt any owner or class of owners of land wholly or in part from payment of this tax:

Provided further that where two or more persons jointly own any land, the tax to which each of such persons shall be assessed shall be based on the share of land revenue payable by each of them in respect of such land together with the land-revenue payable by each of them in respect of any other land.

Explanation— Land-revenue which though assessed has been remitted or the payment of which has been suspended shall, during the period of such remission or suspension, not be treated as payable for the purposes of this sub-section.

That is Punjab Act XVII of 1887; Now repealed and replaced by Balochistan Land Revenue Act 1967 (West Pakistan Act XVII as adopted by the Balochistan Laws (Adaptation) Order, 1975.

2 That is N.W.F.P. Act XVII of 1948.

3 That is Punjab Act XV of 1951.

(4) The tax shall be assessed by the Collector of the district where the land to be taxed is situated and be collected as land-revenue by such agency and in such manner as may be prescribed:

Provided that where a person is an owner of land in more than one district, the assessment shall be made by the Collector of the District within which such person ordinarily resides, or if he has no such residence within any of the Districts enumerated in sub-section (1) or does not possess any land within the District in which he so resides, by the Collector of the District within which such person pays the largest amount of land-revenue.

(5) Every person who is or becomes an owner of land within the meaning of this section in more than one village and is or becomes liable therefor to the payment of land-revenue to an amount exceeding four hundred and fifty rupees, shall, within sixty days of the coming into force of this Act, submit full particulars of such land to the Collector who is to make the assessment, and where such villages are situated in more than one District, he shall also, within the aforesaid period, intimate to the Collectors of all the other Districts within which such villages are situated the fact of his having submitted full particulars to the Collector concerned.

(6) Without prejudice to anything contained in sub-section (5), the Collector who is to make the assessment may at any time, by an order in writing, to be served by registered post, call for the particulars specified in that sub-section from any person whose case is in the opinion of the Collector, covered by that sub-section, and such person shall be bound to comply with such order within such time, being not less than thirty days, as may be fixed in the order.

(7) If the person to whom notice under sub-section (6) is issued fails, without sufficient reasons, to comply with it and furnish the required particulars within the period specified in the notice, the Collector may assess him to tax under this section without such particulars on the basis of such enquiry as he deems necessary.

(8) If at any time the Collector is satisfied that a person has wilfully made a false statement under sub-section (5) or sub-section (6) by concealing or giving inaccurate particulars of the land held by him, the Collector may direct that

That is Sind Act V of 1879.

That is Bombay Act V of 1879.

such person shall, in addition to the amount of the tax payable by him, pay by way of penalty a sum not exceeding ten times the amount of the tax which would have been avoided, if his statement had been accepted as correct or which has been avoided by reason of the acceptance of his statement as correct:

Provided that no order shall be made under this sub-section unless the person affected has been heard or has been given a reasonable opportunity of being heard.

(9) Any transfer of land or of an interest therein effected on or after the fifteenth day of June, 1965, by an owner liable to pay the tax, in favour of his wife or any of his heirs under the age of eighteen years, shall be ineffective for the purposes of this section and the tax assessed on such land shall continue to be payable by the person who would have been liable for its payment if such transfer had not been effected:

Provided that such liability of the owner for the payment of the tax in respect of the land or any interest therein transferred to any of his heirs under the age of eighteen years, shall cease when the heir attains the age of eighteen years.

Explanation—For the purposes of determining whether or not a transferee is an heir-within the meaning of this section, succession to the property of the owner shall be deemed to have opened at the time of the transfer.

(10) Notwithstanding anything contained in any contract, no owner of land shall recover from his tenant the whole or any part of the amount of tax payable under this section by an increase in the amount of rent or otherwise.

(11) For the purposes of appeal, review or revision, an order, including an order under sub- section (9), made under this section, shall be deemed to be an order of a revenue officer within the meaning of sections 203 to 212 of the Sind Land Revenue Code, 1879¹, or the Bombay Land Revenue Code, 1879², as the case may be.

Explanation—In this section, unless there is anything repugnant in the subject or context—

(a) "land" means land assessed to land-revenue and includes land whereof the

land-revenue has been wholly or in part

realised, compounded for, redeemed or assigned;

(b) "land revenue" means __land-revenue assessed on any land under the Sind Land Revenue Code, 1879³, or the Bombay Land Revenue Code, 18797, or determined, revised or re-assessed under the [Balochistan] Determination of Land Revenue and Water Rate Ordinance, 1959*, but excludes any water rate payable in respect of irrigated land;

(c) "owner of land" means the person primarily liable to Government for the payment of the land-revenue in respect of the land, and shall include a lessee, a tenant of a Government land who has not acquired proprietary rights therein, a mortgagee with possession, and an allottee, whether provincial or permanent, of land under the law for the rehabilitation of refugees for the time being in force;

(d) "previous year" means the revenue year preceding the year for which assessment is to be made;

(e) "tax" means the agricultural income-tax leviable under this section;

(f) all words and expressions in this section which are defined in the Sind Land Revenue Code, 18797, and not herein defined shall be deemed to have the meanings respectively assigned to them by that Code.

Tax on cinemas. 5. 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 1965-66:—

1
2

Substituted by Balochistan Laws (Adaptation) Order, 1975, for the words "West Pakistan". That is West Pakistan Act LV of 1959, adopted ibid.

3 That is Sind Act V of 1879.

Tax on motor vehicles.

Toll on fare and freights on inland traffic by vessels.

Tolls on vessels plying on inland water.

1

Tq) Class— I Cinema. Rs. 1500/- per annum

(i1) Class— II Cinema. Rs. 500/- per annum

(iii) = Class— HI Cinema. Rs. 150/- per annum |

6. 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 1965-66:—

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

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

7. (1) For the financial year 1965-66, 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 land waters, according to the scale set out in the Third Schedule.

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

(3) In this section and in section 8, "steam vessels" and "motor vessels" mean every description of vessel propelled, wholly or in part, by the agency of steam or oil.

8. (1) For the financial year 1965-66, there shall be levied and collected in the District of Karachi, a toll on steam vessels and motor vessels plying in inland waters at the rates specified hereunder:—

On vessels of a tonnage of—

(a) less than 100 tons One hundred rupees.

An amendment was made in the rates of tax, by Balochistan Finance Act IX of 1994; published in the Balochistan Gazette

(Extraordinary) No. 85 dated 8th September, 1994; and then by Balochistan Finance (Amendment) Ordinance XXXIV of 2001, the table was substituted; published in the Balochistan Gazette (Extraordinary) No. 162, dated 20th October, 2001; saved under Article 142 of the Constitution of Islamic Republic of Pakistan, 1973.

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Tax on railway
fares and
freights.

Levy of additional
Stamp Duty.

1 That is Act II of 1899.

(b) 100 tons, but less than Two hundred

500 tons and fifty

rupees.

(c) 500 tons, but less than Five hundred
1000 tons rupees.

(d) 1000 tons and upwards One thousand
rupees.

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

9. Until the 30% day of June, 1966, there shall be levied
and paid on railway fares and freights a tax according to the
scale set out in the Third Schedule.

10. (1) Notwithstanding anything contained in the
Stamp Act, 1899', every instrument of conveyance as defined in
clause (10) of section 2 of that Act, and not being a transfer
charged or exempted under Article 62 of Schedule I to that Act,
shall be chargeable with additional Stamp Duty under this Act
at the following rates in addition to the duty chargeable under
the provisions of that Act:—

(1) where the amount or Nil.
value of the
consideration for such
conveyance, as set forth
therein, does not exceed
Rs. 1,000

(i1) where it exceeds Rs. Five
1,000, for every Rs. 500 rupees
or part thereof in excess
of Rs. 1,000.

(2) The additional Stamp Duty specified in sub-
section (1) shall be chargeable in respect of every instrument
of—

(a) Certificate of sale under Article 18(c) (in

respect of each property put up as a separate lot and sold) granted to the purchaser of any property sold by public auction by a Civil or Revenue Court, or a Collector or other Revenue Officer,

That is Act II of 1899.

(b)

(c)

(d)

(e)

(f)

(g)

(h)

where the purchase money exceeds Rs.
25.00;

Exchange of property (Article 31);

Further Charge on a mortgaged property under Article 32 (a) and (b) (1), where at the time of execution of the instrument of Further Charge possession of the property is given or agreed to be given under such instrument;

Gift (Article 33), not being a Settlement or Will or Transfer under Article 62;

Lease including an under-lease or sub-lease and any agreement to let or sublet under Article 35 (b) and (c), other than where by such lease the rent is fixed and no premium is paid or delivered;

Mortgage Deed under Article 40 (a), not being an Agreement relating to deposit of Title Deeds, Pawn or Pledge under Article 6, Bottomry Bond under Article 16, Mortgage of a Crop under Article 41, Respondentia Bond under Article 56, or Security Bond under Article 57, when possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given;

Settlement under Article 58-A (11), not

being a settlement made for a religious or charitable purpose;

Transfer of Lease under Article 63 by way of assignment and not by way of under lease.

Explanation—Reference to an Article under this sub-section shall be construed as a reference to the respective Article of Schedule I to the Stamp Act, 1899!.

(3) The amount of value of the consideration of the instruments mentioned in sub-section (2) shall be determined in accordance with the provisions of the Stamp Act, 1899!.

Enhanced tax on
motor vehicles.

Tax on hotels.

s WN PR

8" September, 1994.

ua

July, 1995.

Deleted
Deleted

Nn oO

ibid.
ibid.

11. (1) With effect from 1* July, 1965, the Schedule to
the '[Balochistan] Motor Vehicles Taxation Act, 19587, shall
have, effect subject to the modifications specified in the Fourth
Schedule.

(2) Section 14 of the *[Balochistan] Finance Act,
1963, is hereby repealed.

12. (1) With effect from 1% July, 1965, there shall be
levied and collected every year a tax on all hotels classified as
first or second class hotels, payable by the owner or
management thereof, at the following rates: —

'T() In the case of hotel One rupees per
the daily rent of day per lodging
which are upto unit.

Rupees fifty per day
per lodging unit.

(ii) In the case of hotel Two rupees per
the daily rents of day per lodging
which exceed unit.

Rupees fifty per day
per lodging unit.

Provided that the tax levied under
sub-section (i) and (11) above shall be
worked out and assessed on the basis of

half of the total number of lodging units available in the hotel.]

'[(iii) In the case of hotel Rs. 20/- per day

the daily rent of per lodging unit.]

which exceeds Rs.

500/- per day per

lodging unit.

6[Sub-section (2) deleted]

[Sub-section (3) deleted]

(4)

The tax shall be paid in one or more instalment

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

That is West Pakistan Act XXXII of 1958.

That is West Pakistan Act IX of 1963.

Substituted by the Balochistan Finance Act, 1994 (Act IX of 1994); published in the Balochistan Gazette (Extraordinary) No. 85

Inserted by the Balochistan Finance Act, 1995 (Act I of 1995); published in the Balochistan Gazette (Extraordinary) No. 76, da

in the manner fixed by Government.

8[.Sub-section (5) deleted]

°[Sub-section (6) deleted]

Government may, by a general or special order,
exempt any hotel or any class of hotels from the payment of the

whole or any part of the tax payable under this section.

1964", is hereby repealed.

8 Deleted ibid.

2 Deleted ibid.

Section 10 of the [Balochistan] Finance, Act,

Explanation—In this section, unless there is
anything repugnant in the subject or context—

(a)

(b)

(c)

"hotel"

means an establishment where

lodging with board or other service is
provided for a monetary consideration
but shall not include—

(1)

(ii)

any home or hostel maintained
exclusively for aged or sick
persons, or, as the case may be,
for students; by or under the
control of a charitable, medical or
educational institution;

any rest house, mess or other
premises belonging to or in the
possession of the Central or a
Provincial Government, where
lodging, board or other service is
provided for Government officials
or members of the Defence
Forces;

"lodger" means a person who is in

possession or enjoyment of a residential accommodation provided by a hotel;

"lodging unit" means a bed or other

sleeping accommodation which is, or is intended to be, provided to a lodger staying over-night in a room for lodging;

and

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

11 That is West Pakistan Act XXXIV of 1964.

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(d) "room for lodging" means a room, part of a room or a suite of rooms in a hotel which is normally let as a unit of residential accommodation and shall include a room or a part of a room or a suite of rooms provided free of charge to any person other than a regular employee of the hotel.

Amendment of W. 13. (1) For sub-section (1) of section 16 of the P. Act IX of 'Balochistan] Finance Act, 1963², the following sub-section 1963. shall be substituted, namely: —

"(1) A capital gains tax shall be levied on any profits or gains arising from the sale, exchange or transfer of immovable property effected after the thirtieth day of June, 1963, within—

(a) urban areas specified by Government under section 3 of the '[Balochistan] Urban Immovable Property Tax Act, 1958³; and

(b) such other urban areas as may be specified by Government under sub-section (I-A):

Provided that the tax in respect of property in the urban areas specified by Government under clause (a) or clause (b) on or after the first day of July, 1963, shall be levied on the profits or gains arising from the sale, exchange or transfer of the property effected after the date such areas are so specified as urban areas:

Provided further that the tax shall not be levied on the transfer¹ of immovable property in consequence of the distribution of immovable property on the total or partial partition of a Hindu undivided family or the distribution of such property on the dissolution of a firm or other association of persons or on _ the liquidation of a company or under a deed of gift, bequest, will or transfer on irrevocable trust.

(1-A) Government may, by notification in the Official Gazette, specify any built-up area, including

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

That is West Pakistan Act IX of 1963.

That is West Pakistan Act V of 1958.

Penalty.

Bar of suits in Civil Courts.

Application of existing laws.

Power to amend or vary an Act.

Power to make rules.

1

land situated within or adjoining such area, to be an urban area for the purposes of this section.

Explanation—For the purposes of this section, "built-up area" shall mean land which is occupied as the site of a building or enclosure and is not used for an agricultural purpose or purposes subservient to agriculture."

14. If the person who is responsible for the payment of the toll of tax under section 5, section 8 or section 12, or for the collection and payment of a toll or tax under section 7, fails to pay the toll or tax, as the case may be, he shall be liable to pay a penalty not exceeding the amount of the toll or tax payable.

15. No suit shall lie in any Civil Court to set aside or modify any assessment of tax or toll made under this Act and the rules made thereunder.

16. | 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 in force in '[Balochistan]', the procedure provided in such enactment 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.

17. Government may, by notification in the Official Gazette, make such omissions 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 this Act.

18. (1) Government may make rules for carrying into effect the purposes of this Act.

(2) Without prejudice to the generality of the foregoing provision, such rules may provide for all or any of the following matters, namely:—

(i) the procedure for the assessment, collection and payment of any tax or toll levied under this Act;

(i1) the classification of hotels for the purposes of section 12;

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

(iii) | any other matter incidental thereto.

(3) Any rules made or deemed to have been made under the corresponding provisions of the '[Balochistan] Finance Act, 1964', shall, so far as may be, be continued and be deemed to have been made under this Act.

(For Schedules, see next page)

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

2 That is West Pakistan Act XXXIV of 1964.

FIRST SCHEDULE

(See SECTION 3)

ee

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

Rupees twelve.

Rupees twenty-four.

Rupees fifty.

Rupees one hundred.

Rupees hundred fifty.

Rupees hundred.

Rupees
thousand.

SECOND SCHEDULE

(See SECTION 4)

Slab to total land-revenue Amount of tax in

respect of each
slab

Up to Rs. 450 Nil

More than Rs. 450 but not more than Rs. 1,250 One-fourth of the
land revenue.

More than Rs. 1,250 but not more than Rs. 3,500 One-half of the
land revenue.

More than Rs. 3,500 but not more than Rs. 9,000 Equal to — land-
revenue.

More than Rs. 9,000 One and a half of
the land-revenue.

THIRD SCHEDULE

(See SECTION 7 and 9)

PARTI

Where the freight on any consignment does not exceed Rs. 3 Nil.

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

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

Where the freight on any consignment exceeds Rs Twenty-five paisa.
does not exceed Rs. 50

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

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

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

Where the freight on any consignment exceeds Rs. 300 Four rupees plus
one rupee for every
hundred rupees in
excess of three
hundred rupees of
freight.

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On an inter class ticket 12 paisa.

On a third class or deck ticket 6 paisa.

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

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FOURTH SCHEDULE

(See SECTION 11)

(1) For article 3 of the Schedule to the '[Balochistan] Motor Vehicle Taxation Act, 1958? (hereinafter referred to as the Schedule) the following shall be substituted: —

"(3) Motor vehicles used for the transport or haulage of goods or materials (including tri-cycles weighing more than 8 cwts. in unladen weight):—

Vehicles other than _ electrically propelled vehicles not exceeding 12 cwts. in unladen weight.

Electrically _ propelled vehicles 35.00 not exceeding 25 cwts. in unladen

weight.

All vehicles with maximum laden 144.00 capacity upto 5,000 lbs

(including delivery vans).

All vehicles with maximum laden 288.00 capacity exceeding 5,000 lbs. but not exceeding 8,960 lbs.

All vehicles with maximum laden 480.00 capacity exceeding 8,960 lbs. but not exceeding 13,440 lbs.

All vehicles with maximum laden 960.00 capacity exceeding 13,440 lbs. but not exceeding 17,920 lbs.

(g) All vehicles with maximum laden 1440.00 capacity exceeding 17,920 lbs.

Extra charges for trailer 120.00

For Article 5 of the Schedule, the following shall be substituted:—

"Vehicles plying for hire and ordinarily used for the transport of

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

2 That is West Pakistan Act XXXII of 1958.

(taxis and buses) exclusively within the limits of a Corporation, a Municipality or a Cantonment—

(b) Tri-cycles propelled by mechanical 250.00

power (rickshaw cabs seating not more than 3 persons).

(c) Other vehicles seating not more than 4 288.00 persons

(d) Other vehicles seating more than 4 but 360.00 not more than 6 persons.

(e) Other vehicles seating more than 6 50.00

persons.

P per seat."

(3) For Article 6 of the Schedule. the following shall be substituted:—

"Vehicles plying for hire and ordinarily used for the transport of passengers

(taxis and buses) not exclusively within the limits of a Corporation. a Municipality or a Cantonment—

Tri-cycles propelled by Mechanical 250.00

power (rickshaw cabs seating not more than 3 persons)

(c) Other vehicles seating not more than 4 288.00 persons

(d) Other vehicles seating more than 4 but 360.00 not more than 6 persons.

(e) Other vehicles seating more than 6 88.00 persons

per seat.

Note— The number of persons mentioned in Article 5 and, Article 6 does not include the driver and, as the case may be, the cleaner, the conductor or the attendant of the vehicle."

(4) For Article 7 of the Schedule, the following shall be substituted:—

"(7) Motor vehicles other than those liable to tax under the foregoing provisions of this Schedule—

ee

(a) Seating not more than one person 70.00

Seating not more than 3 persons 140.00

Seating not more than four persons 200.00

(d) Seating more than 4 persons - for every 50.00

additional person that can be seated.

per seat.

Note- Station Wagons used for private purposes shall be taxed under Article 7."