

THE BALOCHISTAN FINANCE ACT, 1972

(Baln Act V of 1972)

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'THE BALOCHISTAN? FINANCE ACT, 1972

Preamble.

Short title,
commencemen
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Cinema Tax.

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(Balochistan Act V of 1972)

[1 July, 1972]

An Act to continue and levy certain Taxes, Cesses and

Surcharges in the Province of Balochistan.

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

It is hereby enacted as follows: —

1. (1) This Act may be called the Balochistan Finance
Act, 1972.

(2) It shall come into force on and from the 1*day of
July, 1972.

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

2. (1) There shall be levied and collected a tax on
cinemas payable by the owner or management thereof at the
following rates: —

(1) In the case of a cinema
classed as a first class
cinema.

(i1) In the case of a cinema
classed as a second class
cinema.

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

One
thousand
rupees.

Five
hundred
rupees.

Fifty
rupees.

(2) If the person responsible for the payment of tax under sub section (1) 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

1972; published in the Balochistan Gazette (Extraordinary) No. 18, dated 1st July, 1972.

2 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 18th June, 1989.

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This Act, was passed by the Balochistan Assembly on 30th June, 1972; assented to by the Governor of Balochistan on 1st July,

Surcharge on Motor
Vehicles Tax.

Application of
existing laws.

Amendment of
Schedule to
West Pakistan
Act XXXII of
1958.

Amendment of
Section 56 of
the Land
Revenue Act
(Act XVII of
1967).

Bar of Suits in Civil
Courts.

exceeding the amount of the tax payable.

3. There shall be levied and collected in any area in which a tax is imposed on motor vehicles by or under any enactment in force, a surcharge on such tax, payable by the person by whom the tax is payable at the following rates: —

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

(ii) | Motor vehicles plying for hire Fifty
and licenced to carry more than rupees.
eight persons.

4. Where any tax, cess or surcharge imposed by this Act is by way of an addition to, or a surcharge on any existing tax imposed by or under any enactment in force, 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, cess or surcharge.

5. In the West Pakistan Motor Vehicles Taxation Act 1958 (West Pakistan Act XXXII of 1958), the Schedule shall be amended as follows: —

(a) Under item 3 in Clause (f) substitute Rs. 720/-
for the rate of tax of Rs. 960/-, and in Clause (g)

substitute Rs. 1000/- for the rate of tax of Rs.
1440/-;

(b) Under item (6) in Clause (e) substitute Rs.12/-
for the rate of tax of Rs. 88.00 per seat.

6. In Section 56 of the Land Revenue Act (Act XVII of
1967) a new clause (f) shall be inserted under Sub section 56
(1) to read as follows: —

"(f) | Land (Khushkaba) owned by a person, having a
total holding of 12 '9 acres or less, shown as
such in the record of rights, on or before the 15%
June, 1972."

7. 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 thereunder or any

Power to make
rules.

penalty imposed under sub-section (2) of Section 2.

8. (1) 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 the assessment, collection and payment of any tax or cess 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 West Pakistan Finance Ordinance, 1969 (W.P. Ordinance VII of 1969), shall, so far as may be, be continued, and be deemed to have been made under this Act.