

THE BALOCHISTAN FINANCE ACT, 1972

(Baln Act V of 1972)

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Preamble.

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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<sup>st</sup> 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.

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

(ii) 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 1<sup>st</sup> 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 18<sup>th</sup> June, 1989.

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This Act, was passed by the Balochistan Assembly on 30<sup>th</sup> June, 1972; assented to by the Governor of Balochistan on 1<sup>st</sup> 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 '2 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.