

## THE BALOCHISTAN FINANCE ACT, 1975

(Baln. Act IV of 1975)

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Preamble.

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Definition.

Amendment of  
schedule of  
West Pakistan  
Act No XXXII  
of 1958.

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(Balochistan Act IV of 1975)

[1 July, 1975]

An Act to continue and levy certain taxes, fees, cesses  
and surcharges in the Province of Balochistan.

WHEREAS it is expedient to continue and levy certain  
taxes, fees, 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, 1975.

(2) It shall come into force at once and be deemed to  
have taken effect on the first of July, 1975.

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

2. In this Act, unless there is anything repugnant in the  
subject or context, "Government" means the Government of  
Balochistan.

3. In the West Pakistan Motor Vehicles Taxation Act,  
1958 (West Pakistan Act No. XXXII of 1958), the schedule  
shall be amended as follows:-

Under item No. 3 clauses (c), (d), (e), (f), and (g) shall  
be substituted by the following: —

“(c) All vehicles (including \_Rs.60/- per  
delivery vans) with maximum quarter.

laden capacity up to 4480 lbs.

(d) Vehicles with maximum laden \_ Rs.100/- per  
capacity exceeding 4480 lbs quarter.  
but not exceeding 8960 lbs.

This Act was passed by the Balochistan Assembly on 30" June, 1975; assented to by the Governor of Balochistan; and published in  
the Balochistan Gazette (Extraordinary) No. 25, dated 1\* July, 1975.

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" June, 1989.

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Extended/Applied to the Tribal Areas of Balochistan, with exception of sections 3 and 5, by Home and Tribal Affairs Department  
Notification No. SO (TA)3(37)175, dated 13" July, 1976; published in the Balochistan Gazette (Extraordinary) No. 24, dated 13  
July, 1976.

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Cess on Fruits and  
Crops taken  
out of  
Balochistan  
Province.

(e) Vehicles with maximum laden \_ Rs.150/- per  
capacity exceeding 8960 lbs quarter.  
but not exceeding 13440 lbs.

(f) Vehicles with maximum laden \_ Rs.300/- per  
capacity exceeding 13440 lbs quarter.  
but not exceeding 17920 lbs.

(g) Vehicles with maximum laden \_ Rs.450/- per  
capacity exceeding 17920 lbs. quarter'.

4. (1) There shall be levied and collected a cess on  
fruits and crops taken out of Balochistan.

(2) The cess shall be paid at the rates specified in the  
schedule by the owner/transporter at the posts established by  
Government of Balochistan at roads and rail-heads.

(3) The Government may, by notification published  
in Official Gazette, add to, or delete any of the goods from the  
schedule and fix or modify the rate of cess levied thereon.

(4) Whoever contravenes any of the provisions of  
this Act or the Rules made thereunder, shall be punishable with  
simple imprisonment which may extend to three months or with  
a fine or both.

(5) If the cess as required by sub-section (1) is not  
paid, the scheduled goods shall stand forfeited to the State.

(6) Cognizance of the offence under this Act shall  
not be taken by any Court, except on a complaint filed by an  
officer duly notified by the Government by notification  
published in the Official Gazette.

(7) The 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 the cess under this Act, and for  
regulating the transportation of Scheduled goods in so far as  
such procedure is not provided in this Act.

## SCHEDULE

Particulars of Rate of Cess.

Goods.

Fruits Rs.1/-per crate (10 to 20 Seers).

Amendment of  
section 4 (1) of  
the West  
Pakistan  
Finance Act  
1963 (West  
Pakistan Act  
No. IX of  
1963).

Bar of Suit in Civil  
Court.

Power to make  
Rules.

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Almonds. Rs.3/- per maund.

Melons. Rs.1/-per maund.

Onions. Rs.1/- per bag.

Tomatoes. Rs.1/- per crate (10 to 20 seers).

Potatoes. Rs.1/- per bag.

Cumin seed. Rs.2/- per bag.

5. In the West Pakistan Finance Act 1963 (West Pakistan Act No. IX of 1963), in its application to the Province of Balochistan, for sub-section (1) of section 4 the following shall be substituted: —

"(1) A development cess shall be levied on all Lands in the Province of Balochistan except Special, Tribal and un-settled Areas at the rate of fifty per cent of the revenue payable in respect of such lands."

6. 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 made thereunder or any penalty imposed under sub-section (5) of section 4.

7. 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 assessment, collection and payment of any tax or cess levied or the implementation of any penalty under this Act, in so far as such procedure is not provided in this Act.

For "the Balochistan Cess Collection Rules, 1975", made under this section, see the Agriculture Department's Notification No. SOA(IID/9-18/73-74, dated 1s' December, 1975; published in the Balochistan Gazette (Extraordinary) No. 11, dated 24 March 1976.