

THE BALOCHISTAN FINANCE ACT, 1995

(Baln Act IT OF 1995)

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'THE BALOCHISTAN FINANCE ACT, 1995

(Baln Act IT of 1995)

[4th July, 1995]

An Act to rationalize, Levy and enhance the rates of certain taxes in the Province of Balochistan.

Preamble. WHEREAS it is expedient to rationalize, Levy and enhance rates of certain taxes levied in the Province of Balochistan in the manner here-after appearing.

It is hereby enacted as follows:—

Short title, 1. (1) This Act may be called the Balochistan Finance commencemen Act, 1995.

tand extent. (2) It shall come into force at once and shall be

deemed to have taken effect from first day of July, 1995.

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

Amendment of 2. In Schedule I of the Stamp Act, 1899? (II of 1899), the Schedulel of following amendments shall be made, namely:—

Act II of 1899. (1) For Article 1, the following shall be substituted: —

"1. ACKNOWLEDGEMENT of a debt exceeding twenty rupees in amount of value, written or signed by, or on behalf of a debtor in order to supply evidence of such a 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 acknowledgement does not contain any promise to pay the debt or any stipulation to pay interest or to deliver any goods or other property:—

(a) Where such amount or value One Rupee. does not exceed Rs. 100;

a

This Act was passed by the Baln. Assembly on 26" June, 1995; assented to by the Governor of Baln. and published in the Bal (Extraordinary) No. 76, dated 4" July, 1995. For statement of object and reasons see Baln. Gazette (Extraordinary) No. 71, da 1995.

2 Adopted by Balochistan Laws (Adaptations) Order, 1975, published in the Balochistan Gazette (Extraordinary) No. 17, dated

(b) Where such amount exceeds

Rs. 100.

(2) For Article 13,  
substituted:—

the following

Two Rupee".

shall be

"13. BILL OF EXCHANGE as defined by Section 2 (2) not  
being Bond, Bank note or currency note:—

(a) Where payable other-wise  
than on demand but not  
more than one year after  
date or sight.

(b) Where payable more than  
one year after date or sight.

For every  
thousand  
Rupees — Rs.  
5/-.

One half of the  
duty payable on  
Article 15 for the  
same amount".

(3) For Article 15, the following shall be substituted

namely:—

"15. BOND as defined by section 2(5)  
not being a DEBENTURE Article  
and not being otherwise provided  
for by this Act, or by the Court  
Fees Act, 1870!.

For every rupees five hundred or part  
thereof twenty rupees".

(4) For Article 22—A, the following shall be

substituted namely:—

"22-A CONTRACT, that is to say any  
instrument in the nature of  
memo-randum or agreement  
made or entered in to by a

contractor with the Government,

1 ie. Act VII of 1870.

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Twenty five paisa  
for every hundred  
rupees or part  
thereof of the  
amount of

(5)

Corporation, Local Body, Local Authority, Commercial or Industrial concerned, whether singly owned or run through partnership, body registered under the Companies Act, a cooperative society or any other organization/contractor to execute any works or procure stores and materials.

and words shall be omitted:—

3/23.

(a)

(b)

(6)

Conveyance as defined by Section 2(10) not being a transfer charged or exempted under No. 62.

In the case of Agricultural land.

In any other case.

and words shall be omitted:—

“4/3.

(a)

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EXCHANGE OF PROPERTY  
INSTRUMENT OF.

When executed in respect of Agricultural land.

contract”.

In Article 23, at the end the following figures

Rupee three for every Rs.100/- or part thereof of value of land.

Five rupees for

every rupees  
hundred or part  
thereof of the  
value of the  
property".

In Article 31, at the end the following figures

One rupee for  
every rupees one  
hundred or part  
thereof of the

value of property.

(b) In any other case. Five rupees for every rupees one hundred or part thereof of the value of the property”.

(7) In Article 33, at the end the following figures and words shall be omitted:—

5/33. GIFT. Instrument of not being a Settlement (No. 58) or Will or Transfer (No. 62).

(a) When executed in favour of legal One rupee for

heirs in respect of Agricultural every rupees one land. hundred or part thereof of the

value of property as set forth in such instrument.

(b) In any other case. Five rupees for every rupees one hundred or part thereof of the value of the

property”.

(8) For clause (c) of Article 40, the following shall be substituted:—

“(c) When a collateral or auxiliary or additional or substituted security, or by way of further assurance for the above mentioned purpose where the principal or primary security is duly stamped—

for every sum of secured not Twenty rupees.  
exceeding rupees one thousand;

And for every Rs 1,000/- or part Twenty rupees.”  
thereof secured in excess of Rs.  
1,000/-.

(9) For Article 48, the following shall be substituted  
namely:—

“48. POWER OF ATTORNEY as  
defined by Section 2 (21) not being  
a proxy Article 52.

(a) When executed for the sole Rupees Twenty.  
purpose of procuring the  
registration of one or more  
documents in relation to a single  
transaction or for admitting  
execution of one or more such  
documents;

(b) When authorising one person or Rupees Fifty.  
more to act in a single transaction  
other then the case mentioned in

clause (a);  
(c) When authorising not more than Rupees two  
five person to act jointly and hundred.

severally in more than one  
transaction or generally;

(d) When authorised more than five Rupees five  
but not more than ten person to hundred.  
act jointly and severally in more  
than one transaction or generally;

(e) In any other case Thirty rupees for  
each person  
authorized”.

(10) For Article 49, the following shall be substituted

namely:—

“49, PROMISSORY NOTE as defined

by Section 2 (22).

(a) | When payable on demand—

(i) Up to Rs.2,50,000/-

(ii) Exceeding Rs.2,50,000/-

(b) When payable otherwise than one demand.

Rupees fifty.

Rupees hundred.

The same duty as on a Bill of exchange Article for the amount payable otherwise than on demand”.

(11) For Article 53, the following shall be substituted

namely:—

“53. RECEIPTS as defined by Section 2

(23) for any money or other property the amount or value of which exceeds twenty rupees:

(a) Where the amount or value does not exceed Rs. 100.

(b) Where the amount or value exceeds Rs. 100.

Rupee one

Rupees Two”.

12. After Article 65", the following new Article

shall be added, namely:—

“66. RECOVERY OF OCTROI /ZILA TAX THROUGH CONTRACTOR- that is to say any instrument in nature of a

Rupee one per  
hundred or part  
thereof of the  
contract amount".

memorandum or agreement made  
or entered into by a contractor  
with Government

Corporation Local Body; Local  
Authority commercial or  
Industrial concerned whether  
singly owned or run through  
partnership, whether registered  
or not under the

Companies Law a Cooperative  
Society or any other  
Organization to collect the Octroi

or Zila Tax.

Amendment of 3. In the Schedule the Balochistan Motor Vehicle Taxation Schedule to Act, 1958', the following amendments shall be made, namely:  
West Pakistan —

oe of (1) Against clause (d) of S. No. 3 for the figures

oblique and dash Rs. 528/-, the figures oblique  
and dash Rs. 600/-, shall be substituted.

(ii) Against clause (e) of S. No. 3 for the figures  
oblique and dash Rs. 792/-, the figures oblique  
and dash Rs. 900/-, shall be substituted.

(iii) Against clause (f) of S. No. 3, for the figures  
oblique and dash Rs. 1584/-, the figures oblique  
and dash Rs.1800/-, shall be substituted.

(iv) Against clause (e) of S. No. 4 for the figures  
oblique and dish Rs. 330/-, the figures oblique  
and dash Rs. 450/-, shall be substituted.

(v) After S. No. 7 the following new Serial Number  
shall be inserted namely.—

"8. H. Tv Trucks exceeding \_ Rs. 2,800/-  
15000 K.g. not  
exceeding 23200 K.g.

1 W.P. Act XXXII of 1958 passed by the W.P. Assembly on 2<sup>TM</sup> April, 1958; and published in W.P. Gazette (Extraordinary), da  
1958, pages 701-710. Adopted by Balochistan Laws (Adaptation) Order 1975, published in the Baln. Gazette (Extraordinary) M  
May, 1975.

9. H. Tv Trucks Exceeding — Rs. 3,200/-  
23200 K.g.

10. — Tractors Trally for Rs. 400/-.”  
commercial use.

Amendment of 4. After clause (11) of sub-section 1 of section 12 of the  
Section 12 of | Balochistan Finance Act 1965', the following new clause shall  
West Pakistan \_\_ be inserted: —

Act I of 1965.

“ii) In the case of hotel the Rs.20/- per day per

daily rent of which exceeds lodging unit.”

Rs. 500/- per day per

lodging unit.

1 WP. Act I of 1965, published in W.P. Gazette (Extraordinary), dated 1\* July, 1965, pages 338-3395. Adopted by Balochistan

(Adaptation) Order 1975, with substitution of the word “Balochistan” for the word “West Pakistan”.

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