

THE BALOCHISTAN FINANCE ACT, 1996

(Baln Act IV of 1996)

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'THE BALOCHISTAN FINANCE ACT, 1996

(Baln. Act IV of 1996)

[7 July, 1996]

An Act to levy certain taxes in the Province of Balochistan.

Preamble. Whereas it is expedient to levy certain taxes in the Province of Balochistan in the manner herein-after appearing;

It is hereby enacted as follows:—

Short title 1. (1) This Act may be called the Balochistan Finance commencement Act, 1996.  
and extent.

(2) It shall come into force at once and shall be deemed to have taken effect from 1<sup>st</sup> day of July, 1996.

(3) It shall extend to the whole of Balochistan [except the Tribal Area].

Definitions. 2. In this Act, unless the context otherwise requires;

(a) "Government" mean the Government of Balochistan;

(b) "Prescribed" means prescribed by rules made under this Act and;

(c) "Person" includes any authority, agency, society or association of persons.

(Omitted) 3. 3[Tax on Bank Cheques.— Section 3. omitted with effect from 1<sup>st</sup> July, 2000.]

(Omitted) 4. '(Tax on Advertisement on Electronic Media. Section 4. Omitted with effect from 1<sup>st</sup> July, 2000.]

Trade Tax on 5. (1) Person running Jewellery Shop, Business/ Garment/Boutique Shop, General Store, Foot Wear Shop, or Services. dealing with Electrical/Electronics appliances in any manner or running a Marriage Hall or Tent Services within the limits of a

Extended to the Provincially Administrative Tribal Areas of Balochistan under Article 247 (3) of the Constitution of Pakistan (1973).  
Home and Tribal Affairs Department, Balochistan's Notification No. SOI (TA)5-2/97/1460-1500, dated 9 August, 1997.

Omitted by Baln. Ordinance I of 2001, made by Governor of Balochistan on 2<sup>TM</sup> February, 2001; published in the Balochistan Gazette (Extraordinary) No. 9, dated 7<sup>th</sup> February, 2001. Protected under Article 270 AA of the Constitution of Islamic Republic of Pakistan 1974.

Omitted *ibid.*

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Registration of  
Business  
Houses/Firms.

Municipal Corporation, Municipal Committee, a Town Committee or Cantonment Board shall be charged a trade tax per annum at the rate mentioned below as per category determined by the prescribed authority in the prescribed

manner.

**CATEGORY ANNUAL TAX**

A Rs. 3,000/-  
B Rs. 2,000/-  
C Rs. 1,000/-

(2) The un-paid amount of trade tax shall be recoverable as arrears of land revenue.

6. (1) No person shall engage as a Video Cassettes Trader, Motor Vehicle Dealer or Real Estate Agent unless it is registered in the prescribed manner and a valid registration certificate issued by the registering authority appointed in this behalf, provided that an existing Video Cassettes Trader, Motor Vehicle Dealer or Real Estate Agent already in the business on the date of coming into force of this Act may, without registration, continue to function, if such trader or Dealer or Agent has applied for registration within sixty days of the commencement of this Act and his application for registration has not been rejected.

(2) A Video Cassettes Trader whether operating as wholesale dealer, retailer or lender of such cassettes pay a registration fee and an annual tax at rates mentioned below as per categorization made by the prescribed authority in the prescribed manner.

**CATEGORY Registration Fee Annual Tax**

A Rs. 3500/- Rs. 2500/-  
B Rs. 2500/- Rs. 1500/-  
C Rs. 1500/- Rs. 1000/-

(3) A person engaged as Motor Vehicle Dealer or Real Estate Agent will be charged Registration Fee of Rs.7,000/- and annual Tax of Rs. 2,500/-

(4) a person dealing in business in contravention of the provisions of this section shall be liable to fine which may extend to four times the Registration Fee leviable in his case.

(5) a fine under sub-section (4) shall be levied only

after giving concerned person an opportunity of being heard.

(6) Any amount of Registration Fee, annual tax or penalty which remains un-paid, shall be recoverable as arrears of land revenue.

(Omitted) 7. 'Excise Duty on Courier Services.— Section 7, Omitted with effect from 1<sup>st</sup> July, 2000.]

(Omitted) 8. [Telephone Duty— Section 8, Omitted with effect from 1<sup>st</sup> July, 2000.]

Determination of the 9. The determination of the categories in respect of

Category. Sections 5 and 6 where-ever needed, shall be made by the

authority prescribed by the Government of Balochistan after taking prescribed declaration tendered by such person within sixty days of the commencement of this Act.

Bar of Suit in Civil 10. No suit shall lie in any Civil Court to set aside or Court. modify, any assessment levy or collection of a tax, fee or duty made under this Act and rules made thereunder.

(Omitted) 11. 3[Surcharge on Octroi— Section II, Omitted with effect from 1<sup>st</sup> July, 2000.]

(Omitted) 12. 4[Recovery of surcharge Section 12, Omitted with effect from 1<sup>st</sup> July, 2000.]

Power to make 13. The Government may make rules for carrying into effect Rules. the purposes of this Act and such rules may among other

matters, prescribed procedure for the assessment, collection and payment of any tax, fee or duty or imposition of any penalty or surcharge under this Act, in so far as such procedure is not

provided for in this Act.

Amendment of 14. In Schedule I of Stamp Act, 1899 (II of 1899), the Schedule I of following amendments shall be made of namely: — Act II of 1899. (1) For Article 5, the following shall be substituted; namely:—

"S AGREEMENT OR MEMORANDUM OF AN  
AGEEMENT

(a) If relating to the sale of a | Ten rupees.  
bill of exchange.

a

Omitted by Baln. Ordinance I of 2001, made by Governor of Balochistan on 2<sup>nd</sup> February, 2001; published in the Balochistan (Extraordinary) No. 9, dated 7<sup>th</sup> February, 2001. Protected under Article 270 AA of the Constitution of Islamic Republic of Pakistan 1974.

2 Omitted ibid.

3 Omitted ibid.

4 Omitted ibid.



(b) If relating to the sale of Rupees one for every Government security. rupees ten thousand or part thereof of value of the security, subject to the maximum of two hundred rupees.

(c) If relating to sale of Two rupees for every share in an incorporate rupees five thousand or other body corporate. or part thereof of the value of share.

(d) If not otherwise One hundred rupees". provided.

(2) For Article 10, the following shall be substituted; namely:-

**"10 ARTICLE OF ASSOCIATION OF A COMPANY—**

(a) Where the company has = One thousand five no share capital or hundred rupees. nominal share capital does not exceed Rs.

2,500/-

(b) Where the nominal share One thousand rupees. capital exceeds Rs. 2,500/- but does not exceeds Rs. 1,00,000/-

(c) Where the nominal share Two thousand rupees. capital exceeds Rs. 1,00,000/- but not exceeds Rs. 10,00,000/-

(d) Where the nominal share — Five thousand capital exceeds Rs. rupees." 10,00,000/-

(3) For Article 27, the following shall be substituted; namely:—

**"27 DEBENTURE, PARTICIPATION TERM  
CERTIFICATE.**

(whether a mortgage or not) being marketable security transferable.



(a) by endorsement of The same duty as is separate instrument of leviable on Bond (No. transfer 15)

(b) by delivery. For every rupees five hundred or part thereof of the face value of the debenture

rupees eighteen."

(4) For Article 39, the following shall be substituted; namely:—

"39 MEMORANDUM OF ASSOCIATION OF A COMPANY.

(a) If accompanied by articles of association under Section 35 of the Companies Ordinance, 1984.

One thousand rupees.

Two thousand rupees".

(b) If not accompanied.

(5) For Article 43, following shall be substituted; namely:—

"43. NOTE OR MEMORANDUM sent by broker to his principal intimating the purchase or sale on account of

such principal.

(a) of any goods exceeding Four rupees.

in value twenty rupees.

(b) of any stock or Fifty paisa for every

marketable security Rs. 5,000/- or part thereof of the value of

the stock or security.

exceeding in value twenty rupees, but not being a Government security.

(c) of a Government security. One rupee for every Rs. 10,000/- or part

thereof of the security  
subject to a maximum  
of two hundred  
rupees."

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(6) For Article 46, the following shall be substituted;  
namely:—

“46 A.PARTNERSHIP OF.

(a) Where the capital of the | One hundred rupees.

partnership does not  
exceed rupees five

hundred.

(b) in any other case. One hundred rupees.

(c) DISSOLUTION. Five hundred rupees.”

(7) 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 Thirty rupees.

sole 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 authorizing one One hundred rupees.

person or more to act in  
a single transaction other  
than the case mentioned  
in clause (a).

(c) When authorizing not Three hundred rupees.

more than five persons  
to act jointly and  
severally in more than  
one transaction or  
generally.

(d) When authorizing more One thousand rupees.

than five but not more  
than ten person to act  
jointly and severally in

more than one  
transaction or generally.

(e) When give for The same duty as is  
consideration and leviable on a  
authorized attorney sell Conveyance (No. 23)  
any immovable property. for the amount of

consideration.

(f) in any other case. Forty rupees for each  
y p  
persons authorized."

(8) For Article 54, the following shall be substituted;  
namely:—

#### "54. RECONVEYANCE OR MORTAGAGE PROPERTY.

(a) If the consideration for The same duty as is  
which the property was leviable on a Bond  
mortgaged does not (No. 15) for the  
exceed rupees 1,000/- amount of such

consideration set forth  
in reconveyance deed.

(b) in any other case. Five hundred rupees".

(9) For Article 57, the following shall be substituted;  
namely:—

#### "57. SECURITY BOND OR MORTAGAGE DEED

Exceed by way of security for due execution of an  
officer, or to account for money or other property  
received by virtue thereof or executed in favour of a  
court for due discharge of a contingent liability or  
executed by a surety to secure the performance of a  
contract.

(a) When the amount The same duty as on a  
secured does not exceed — Bond (No. 15) for the  
Rs. 100/- amount secured.

(b) in any other case Rs. 100/-

(c) Guarantee/ security Two hundred rupees."  
Bond to be given to the  
Banks/ Financial  
institutions.



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