

THE BALOCHISTAN FINANCE ACT, 2018

(Baln. Act IT of 2018)

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'THE BALOCHISTAN FINANCE ACT, 2018

Preamble.

Short title, extent
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Amendment of
section 11,
W.P. Act
XXXIV of
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(Balochistan Act No. II of 2018)

[11% May, 2018]

An Act to rationalize, levy and alter the rate of taxes and duties in Balochistan.

Whereas, it is expedient to rationalize, levy and enhance rates of certain taxes levied in the province of Balochistan, in the manner hereinafter appearing;

It is hereby enacted as follows: —

1. (1) This Act may be called the Balochistan Finance Act, 2018.

(2) It extends to the whole of Balochistan except the Tribal Areas.

(3) It shall come into force at once and shall be deemed to have taken effect from the first day of July, 2018.

2. In the Balochistan Finance Act, 1964 (W.P. Act No. XXXIV of 1964), in section 11, in sub-section (1), —

(a) after clause (g), the following new clauses shall be inserted, namely: —

“(h) medical practitioners running private clinics with a standing of not less than five years; and

(i) persons running private _ hospitals, diagnostic centres, laboratories, X-rays, ultrasound, ECG, CT scan and such other medical facilities.”;

(b) for the paragraph and proviso appearing after clause (i), as so inserted hereinabove clause (a), the following shall be substituted namely: —

“a tax in respect of professions, trades, callings or employments, for each financial year in addition to any tax, rate, duty or fee that may be payable under any other law, at the following rates: —

This Act was passed by the Provincial Assembly of Balochistan on 30" April, 2018; assented to by the Governor of Balochistan

on 10" May, 2018; and published in the Balochistan Gazette (Extraordinary) No. 98, dated 11" May, 2018.

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(i) Two Hundred and fifty rupees for the classes of persons specified at clause (a) to

(e) and (g);

(ii) for the class of persons specified at clause

(f) the rate shall be, —

S. for the class of Rate of Tax

No. Contractors/
Suppliers

1. Category-A (No 100000/- rupees limit).

2. Category-B (upto 50000/- rupees Rs. 1000 Million).

3. Category-1 (upto Rs. 25000/- rupees 500 Million).

4. Category-2 (upto Rs. 10000/- rupees 200 Million).

5. Category-3 (upto Rs. 5000/- rupees 100 Million).

6. Category-4 (upto Rs. 2500/- rupees 50 Million).

7. Category-5 (upto Rs. 1000/- rupees 20 Million).

(iii) for the class of persons specified at clause

(h) the rate shall be, —

S. for Class of Medical Rate of Tax

No. Practitioners

1. Specialist Doctors 2000/- rupees

2. General Doctors. 1000/- rupees

(iv) for the class of persons specified at clause

(1) the rate shall be,

S. for class of persons _Rate of Tax

No.

1. running private 50000/- rupees hospitals with Operation Theatre,

X-Ray, Ultrasound,
ECG facilities and

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admit rooms etc.

2. running private 25000/- rupees
hospitals as above,
but no admission
room available for
patients.

3. running private 10000/- rupees
hospitals where only
treatment is given to
patients.

4. running laboratories/ 5000/- rupees
Diagnostic/
Ultrasound and X-
Ray Centres:

Provided that nothing in this section shall
authorize the levy of more than the tax payable by any
person as specified herein above, for any financial year."

Amendment of 3. In the Balochistan Finance Act, 1965 (W.P. Act No.1 of
section 12, 1965), in section 12, —
W.P. Act of

(a) in sub-section (1), for the words "first or second
class hotels" the words "here under in clauses (i),
(11), (iii) and (iv)" shall be substituted; and

1965.

(b) — for clauses (1), (ii), (111) and the proviso to sub-
section (1), the following shall be substituted,
namely: —

"G) a hotel the daily rents Four rupees per day
of which are up to per lodging unit;
Fifty rupees per day
per lodging unit.

(11) a hotel the daily rents Six rupees per day
of which are Fifty- lodging unit;
one to Five Hundred
rupees per day per
lodging unit.

(iii) a hotel daily rents of Fifty rupees per day
which are five lodging unit; and
Hundred to Fifteen
Hundred rupees per
day per lodging unit.

(iv) a hotel daily rents of | Hundred rupees per

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which are above day per lodging unit;
Fifteen Hundred

rupees per day per

lodging unit.

Provided that the tax levied hereinabove sub-section (1), clauses (i), (ii), (i11) and (iv), shall be worked out and assessed on the basis of half of the total number of lodging units available in the hotel."